

FAEGRE DRINKER

2021 Indiana Legislative Update #2

BOMA Indianapolis



January 17, 2021

The Indiana General Assembly wrapped up its second full week of session on Thursday but then ground to an abrupt halt on Friday when legislative leaders made the unprecedented decision to recess in response to FBI warnings of potential violence at state capitols. All committee meetings and floor sessions have been canceled for the upcoming week, which was already on tap to be a short week due to Monday's Martin Luther King holiday. Gov. Eric Holcomb also shut down state offices on Tuesday and Wednesday, although the governor is still planning to deliver his annual State of the State address to a virtual audience at 7 p.m. EST on Tuesday.

The legislative session was already off to a slower than usual start, as COVID-19 precautions have resulted in shortened committee meetings and fewer session days. The unexpected recess will make it even more difficult for lawmakers to tackle the typical volume of bills for a long legislative session, which by law must pass a budget and adjourn no later than April 29. Although to date the legislature has not exactly demonstrated a commitment to limit its action to "must-pass" proposals (ie, hearings have been held on bills to make popcorn the official state snack and to prohibit the city of Indianapolis from changing its name), it's likely that many more measures than usual will die in the weeks ahead due to time constraints.

Both the House and Senate bill filing deadlines passed last week. To date, 1,011 bills have been assigned to committees and released to the public. That's about 200 fewer bills than were filed during the last long session in 2019.

State lawmakers have taken quick action on bills that would extend immunity for certain COVID-related lawsuits. [**Senate Bill 1**](#), which provides civil immunity for damages resulting from exposure of an individual to COVID-19 on the premises owned or operated by a person, was approved by the Senate Judiciary Committee last week and now moves to the floor. An immunity bill was also heard in the House. [**House Bill 1002**](#), in addition to extending the same protections as SB 1, would also provide limited immunity from lawsuits and disciplinary actions to health care providers during the period of the COVID health emergency.

In addition to addressing COVID, state lawmakers have also filed a number of bills in response to last summer's civil unrest, including: [**House Bill 1205**](#) (rioting), [**House Bill 1524**](#) (public criminal mischief and burglary), SB 34 (unlawful assembly), Senate Bill 96 (rioting), [**Senate Bill 102**](#) (criminal mischief and historic property), [**Senate Bill 187**](#) (protection of monuments, memorials and statues), and [**Senate Bill 198**](#) (rioting).

Following are summaries of bills filed to date of potential interest to BOMA. Additional bills may be released in the upcoming week.

HB 1002 CIVIL IMMUNITY RELATED TO COVID-19 (TORR J) Among other things:

- Specifies that orders and recommendations issued by local, state, and federal government agencies and officials during a state disaster emergency do not create new causes of action or new legal duties. Specifies that the orders and recommendations are presumed irrelevant to the issue of the existence of a duty or breach of a duty. Specifies that the orders and recommendations are inadmissible at trial to establish that a new cause of action has been created or proof of a duty or a breach of a duty.
- Prohibits bringing a civil action against another person based in whole or in part on an allegation that the person's loss, damage, injury, or death was caused by the: (1) exposure to COVID-19; (2) transmission of COVID-19; or (3) contraction of COVID-19; unless the person establishes that the other person caused the loss, damage, injury, or death by an act or omission constituting gross negligence or willful misconduct.
- Prohibits filing a class action lawsuit against a defendant in a civil action allowed by the statute.
- Provides that a person is not liable to a claimant for loss, damage, injury, or death arising from COVID-19 unless the claimant proves by clear and convincing evidence that the person caused the loss, damage, injury, or death by an act or omission constituting gross negligence or willful misconduct.

Current Status: 1/12/2021 - House Judiciary, **Time & Location:** 1:30 PM, IGCS Chamber

State Bill Page: [HB 1002](#)

HB 1004 SMALL BUSINESS RESTART GRANT PROGRAM (LINDAUER S) Establishes the Hoosier hospitality small business restart grant program (program) to provide grants to eligible entities to accelerate economic recovery from the impacts of the coronavirus disease (COVID-19) pandemic. Establishes the small business restart grant fund (fund). Provides that the Indiana economic development corporation (corporation) administers the program and fund. Provides criteria for grants. Allows the corporation to award grants from the fund. Makes an appropriation.

Current Status: 1/14/2021 - Referred to Committee on Ways and Means

State Bill Page: [HB 1004](#)

HB 1031 RESIDENTIAL HOUSING DEVELOPMENT PROGRAM (MOED J)

- Defines "residential housing" as housing or workforce housing that consists of single family dwelling units sufficient to secure quality housing in reasonable proximity to employment.
- Revises the requirements an allocation area must meet for the redevelopment commission to establish a program for housing.
- Allows the redevelopment commission of a consolidated city (commission) to establish a program for residential housing development and a tax increment funding allocation area for the program if the average of new, residential houses constructed in the consolidated city in each of the preceding three years is less than 1% of the total number of residential houses located in the consolidated city.
- Requires the department of local government finance, in cooperation with the appropriate agency of the consolidated city, to determine eligibility for the residential housing development program.
- Provides that all of the rights, powers, privileges, and immunities that may be exercised by the commission in blighted, deteriorated, or deteriorating areas may be exercised by the commission in implementing a residential housing development program, including levying a

special tax, issuing bonds, or entering into leases and allocating incremental property tax revenue.

Current Status: 1/4/2021 - Referred to House Ways and Means

State Bill Page: [HB 1031](#)

HB 1051 **LEVY CONTROLS** (THOMPSON J) Provides that for years after 2021 an assessed value growth quotient is determined individually for each taxing unit. Provides that the assessed value growth quotient for a taxing unit is determined by a formula that is based on: (1) the average growth in the taxing unit's net assessed value; and (2) the average circuit breaker losses experienced by a taxing unit. Eliminates Indiana nonfarm personal income as a factor in computing an assessed value growth quotient.

Current Status: 1/4/2021 - Referred to House Ways and Means

State Bill Page: [HB 1051](#)

HB 1056 **RECORDING REQUIREMENTS** (TORR J) Amends the requirements for instruments and conveyances to be recorded. Adds instances in which an instrument is considered validly recorded for purposes of providing constructive notice. Defines certain terms.

Current Status: 1/14/2021 - Second reading ordered engrossed

State Bill Page: [HB 1056](#)

HB 1123 **STATE OF DISASTER EMERGENCIES** (LEHMAN M) Provides that a state of disaster emergency may not continue for longer than 30 days unless the state of disaster emergency is renewed for an additional 30 days by the governor and the general assembly is in session or the governor has called for a special session under Article 4, Section 9 of the Constitution of the State of Indiana. Provides that, after the initial 30 day renewal of the state of disaster emergency, any subsequent renewal or revision of the state of disaster emergency may be renewed or revised by the governor every 30 days. Provides that the state of disaster emergency is terminated if, during any 60 day period while the state of disaster emergency is in effect, the general assembly has not been in session or the governor has not called for a special session under Article 4, Section 9 of the Constitution of the State of Indiana. Provides that a special session of the general assembly may convene at any time during the 30 days after which the governor issues a proclamation that calls for a special session of the general assembly.

Current Status: 1/12/2021 - House Rules and Legislative Procedures, **Time & Location:** 3:30 PM, House Chamber

State Bill Page: [HB 1123](#)

HB 1143 **REQUESTS FOR LAW ENFORCEMENT AT RENTAL PROPERTIES** (MOED J) Repeals a provision in the law governing landlord-tenant relations that does the following: (1) Prohibits a political subdivision from imposing certain penalties against a tenant, an owner, or a landlord for a contact made to request law enforcement or other emergency assistance for one or more rental units if: (1) the contact is made by or on behalf of: (A) a victim or potential victim of abuse; (B) a victim or potential victim of a crime; or (C) an individual in an emergency; and (2) certain conditions apply. (2) Provides that if: (A) a political subdivision imposes penalties for other types of contacts made to request law enforcement or other emergency assistance for rental units; and (B) a request for law enforcement or emergency assistance is made by a tenant; the penalty imposed must be assessed against the tenant and may not exceed \$250.

Current Status: 1/7/2021 - Referred to House Local Government

State Bill Page: [HB 1143](#)

HB 1164 **VARIOUS UTILITY MATTERS** (MANNING E) Among other things:

- Provides limitations on fees, terms, and conditions that may be imposed by a person or entity for access to: (1) tracks, conduits, subways, or poles; or (2) other equipment on, over, or under a street or highway; owned or controlled by the person or entity.

- Amends the factors that must exist for a permit authority to prohibit the placement of a new utility pole or wireless support structure for purposes of construction, placement, or use of a small cell facility or structure in an area that is: (1) within a right-of-way; and (2) designated strictly for underground or buried utilities.
- Provides that a permit authority may not impose: (1) a restriction on maximum height of a wireless support structure; or (2) a requirement regarding minimum separation distance between wireless support structures

Current Status: 1/7/2021 - Referred to House Utilities, Energy and Telecommunications

State Bill Page: [HB 1164](#)

HB 1166 PROPERTY TAX ASSESSMENT APPEALS (SOLIDAY E) Provides that if an assessment on a taxpayer's residential real property or commercial property is increased for a tax year for any reason other than trending, and the taxpayer appeals the increased assessment to the county property tax assessment board of appeals or the Indiana board of tax review and prevails, or prevails at any subsequent appeal of the increased assessment, the assessing official may not increase the assessed value on the residential real property or commercial property for the next five years for any reason other than trending. Specifies that the provision does not apply where there was a change in structural improvements, zoning, or use that was not considered in the assessment for the prior tax year.

Current Status: 1/13/2021 - House Ways and Means, (Bill Scheduled for Hearing); **Time &**

Location: 1:30 PM, House Chamber

State Bill Page: [HB 1166](#)

HB 1173 TAX EXEMPTION FOR LANDLORD OF A NONPROFIT RENTER (KLINKER S) Provides that to qualify for a tax exemption, an owner of a building may establish a charitable purpose by leasing all or part of the building at a rate substantially below market cost to a person using the building for an educational, literary, scientific, religious, or charitable purpose.

Current Status: 1/7/2021 - Referred to House Ways and Means

State Bill Page: [HB 1173](#)

HB 1191 LOCAL UNIT POWER TO PROHIBIT UTILITY CONNECTION (PRESSEL J) Provides that the legislative body of a city or town or a county executive does not have the power to prohibit: (1) a public utility or department of public utilities from furnishing utility service to a utility customer; or (2) a customer of a public utility or department of public utilities from purchasing, using, or connecting or reconnecting to a utility service; based on the energy source of the utility service. Provides that any code, ordinance, land use regulation, or general or specific plan provision adopted by the legislative body of a city or town or a county executive must preserve the ability of an owner of private property to use the utility service of a utility service provider that is authorized by state law to provide the utility service.

Current Status: 1/13/2021 - House Utilities, Energy and Telecommunications, (Bill Scheduled for Hearing); **Time & Location:** 3:30 PM, IGCS Chamber

State Bill Page: [HB 1191](#)

HB 1205 RIOTING (MCNAMARA W) Removes immunity under the Indiana tort claims act for the failure to enforce a law if the failure to enforce the law: (1) occurs in connection with an unlawful assembly; and (2) constitutes gross negligence. Requires a person convicted of a battery against a law enforcement officer, firefighter, or emergency medical services provider to: (1) serve a mandatory minimum sentence of 30 or 90 days, depending on the severity of the injury; and (2) make restitution to the victim. Defines "tumultuous conduct" and "unlawful assembly" for purposes of the rioting statute, and requires a person convicted of rioting to: (1) serve a mandatory minimum sentence of 30 days; and (2) make restitution to the victim. Defines "camp" and "state capitol and related property", and makes unlawful camping on state capitol and related property a Class A misdemeanor. Allows for the civil forfeiture of property that is used by a person to finance a crime committed by a person while a (lawful or unlawful) protest was taking place. Adds enhanced

penalties to the crimes of: (1) rioting; (2) criminal mischief; (3) intimidation; and (4) disorderly conduct. Adds a sentence enhancement to battery committed while a (lawful or unlawful) protest was taking place. Defines "defunding law enforcement" and allows a person to bring an action to enjoin a local unit from defunding law enforcement.

Current Status: 1/14/2021 - Referred to Committee on Courts and Criminal Code

State Bill Page: [HB 1205](#)

HB 1261 **CLOSED CAPTIONING** (MILLER D) Requires that an owner or operator of a public accommodation must activate closed captioning on all television receivers that are in use during regular hours. Provides that the definition of "television receiver" includes a receiver or electronic device that receives television or streamed programming and has the ability to display closed captioning, including a television, a display screen, and a digital set top box. Allows the civil rights commission (commission) to investigate violations and enforce compliance. Provides that the commission may impose the following civil penalties: (1) \$50 for the first violation. (2) \$150 for the second violation. (3) \$300 for the third violation. (4) \$500 for the fourth violation and each subsequent violation. Provides that if a penalty is imposed, the commission must enter into a remedial plan with the owner or operator for the first violation.

Current Status: 1/14/2021 - Referred to House Commerce, Small Business and Economic Development

State Bill Page: [HB 1261](#)

HB 1291 **ENERGY EFFICIENT BUILDING DESIGN STANDARD** (DVORAK R) Requires the fire prevention and building safety commission to adopt, by rule, the most recent edition or the 2013 edition of the American Society of Heating, Refrigerating, and Air-Conditioning Engineers Standard 90.1 for Class 1 structures.

Current Status: 1/14/2021 - Referred to House Employment, Labor and Pensions

State Bill Page: [HB 1291](#)

HB 1316 **PAYCHECK PROTECTION PROGRAM LOANS** (ANDRADE M) Provides that, to the extent that the definition of the Internal Revenue Code (IRC) in Title 6 of the Indiana Code is not updated by amendment in the 2021 session or thereafter to conform with the CARES Act and its related amendments, a taxpayer is entitled to an exemption from state adjusted gross income equal to the amount of income associated with forgiveness of a covered loan under the Paycheck Protection Program of the CARES Act that is excluded from the taxpayer's federal gross income under Section 1106(i) of that Act, but otherwise included in the taxpayer's state adjusted gross income based on the definition of the IRC in Title 6 of the Indiana Code.

Current Status: 1/14/2021 - Referred to Committee on Ways and Means

State Bill Page: [HB 1316](#)

HB 1322 **BUILDING AND FIRE SAFETY CODES** (HAMILTON C) Requires the fire prevention and building safety commission to adopt, by rule, and maintain: (1) the International Plumbing Code of the International Code Council; (2) the International Building Code of the International Code Council; (3) the International Mechanical Code of the International Code Council; (4) the International Fuel Gas Code of the International Code Council; (5) the International Fire Code of the International Code Council; (6) the International Energy Conservation Code of the International Code Council; (7) NFPA 70, the National Electrical Code of the National Fire Protection Association; and (8) NFPA 72, the National Fire Alarm and Signaling Code of the National Fire Protection Association.

Current Status: 1/14/2021 - Referred to House Employment, Labor and Pensions

State Bill Page: [HB 1322](#)

HB 1336 **COVID-19 RELIEF FOR BUSINESSES** (HOSTETTLER M) Establishes the business owner compensation fund for the purpose of funding payments to business owners in compensation for business losses experienced before July 1, 2021, that were caused by the state as a result of executive orders issued due to coronavirus disease (COVID-19). Makes an appropriation.

Current Status: 1/14/2021 - Referred to House Ways and Means
State Bill Page: [HB 1336](#)

HB 1337 AREA PLANNING SPECIAL EXCEPTIONS AND USES (HOSTETTLER M) Provides that if a municipality or county (unit) participates in an area plan commission, the legislative body (instead of the board of zoning appeals) has the authority to approve or deny petitions for special exceptions or special uses. Requires the board of zoning appeals to make a favorable recommendation, an unfavorable recommendation, or no recommendation on each petition for the consideration of the legislative body. (Current law requires legislative body approval for units participating in the St. Joseph County area plan commission and a Lake County municipality that has an advisory plan commission.)

Current Status: 1/14/2021 - Referred to Committee on Local Government
State Bill Page: [HB 1337](#)

HB 1342 LEED CERTIFICATION OF PUBLIC BUILDINGS (ANDRADE M) Defines "public building" as a building used in the operation of state government, county government, or the government of a city, town, or township. Requires the office of management and budget to perform a cost benefit analysis to determine the potential overall savings that could be realized if all public buildings constructed after December 31, 2021, were built to attain at least silver LEED certification and if all public buildings in existence and use on January 1, 2022, were upgraded to meet at least silver LEED certification standards before January 1, 2024.

Current Status: 1/14/2021 - Referred to Committee on Government and Regulatory Reform
State Bill Page: [HB 1342](#)

HB 1378 EMERGENCY EVICTIONS (LAUER R) Specifies that a landlord includes a property owner. Authorizes a landlord to seek an emergency possessory order if an occupant has no contractual relationship with the property owner or other interest in the property.

Current Status: 1/14/2021 - Referred to House Judiciary
All Bill Status: 1/14/2021 - First Reading
1/14/2021 - Coauthored by Representative Manning
1/14/2021 - Authored By Ryan Lauer

State Bill Page: [HB 1378](#)

HB 1385 ELECTRIC VEHICLE INFRASTRUCTURE PILOT PROGRAMS (MANNING E) Authorizes an electric utility (defined for purposes of these provisions as a public utility that is subject to the jurisdiction of the utility regulatory commission (IURC)) to request approval from the IURC to implement a pilot program to do any of the following: (1) Install, own, or operate charging infrastructure and make-ready infrastructure for electric vehicles. (2) Provide incentives or rebates to customers to encourage customer investment in electric vehicles and in associated individual electric vehicle infrastructure. Provides that an electric utility's request may include a request for: (1) assurance of cost recovery for pilot program costs, up to the amount of an approved cost estimate; and (2) deferral of pilot program costs. Provides that the IURC shall approve an electric utility's request if the IURC finds the proposed pilot program and costs to be reasonable and consistent with state policy. Specifies that an electric utility is not prohibited from: (1) installing, owning, or operating charging infrastructure or make-ready infrastructure; and (2) seeking to include the associated costs in the electric utility's basic rates and charges by initiating a proceeding before the IURC. Provides that in such a case, the IURC shall approve the inclusion of the costs in the electric utility's basic rates and charges if the IURC finds that the costs incurred are reasonable and consistent with state policy.

Current Status: 1/14/2021 - Referred to Committee on Utilities, Energy and Telecommunications
State Bill Page: [HB 1385](#)

HB 1386 ASSESSMENT MATTERS (VANNATTER H) Adds an objective factual error to the list of claims of

errors that a taxpayer may raise in an appeal of an assessment. Requires a form requesting an appeal of the Indiana board of tax review to include a line for a petitioner to state that the action is based on a correction of objective factual error appeal. Provides that the county assessor or township assessor making the assessment has the burden of proof in an appeal concerning the correction of an objective factual error in an appeal before the Indiana board of tax review.

Current Status: 1/14/2021 - Referred to House Ways and Means

State Bill Page: [HB 1386](#)

HB 1422 PROPERTY TAX INCREASE LIMITS (SMALTZ B) Provides that for each calendar year beginning after December 31, 2021, an annual adjustment of the assessed value of certain real property must not exceed the lesser of: (1) an amount equal to the percentage change in the consumer price index for the prior calendar year; or (2) an amount equal to 3% over the assessed value of the real property for the prior tax year. Provides that the limitation does not apply if the assessment is based on substantial renovations or new improvements, a change of ownership, or uses that were not considered in the assessment for the prior tax year. Provides that the assessed value of substantial renovations or new improvements to a property as the result of a disaster may not increase the assessed value of the property, with certain restrictions. Provides that if a taxpayer presents an appraisal to the county property tax assessment board of appeals (county board) that is prepared by a certified appraiser in compliance with the Uniform Standards of Professional Appraisal Practice, the appraisal is presumed to be correct. Provides that if the county board disagrees with the taxpayer's appraisal, the county board may seek review of the appraisal by a third party independent certified appraiser.

Current Status: 1/14/2021 - Referred to Committee on Ways and Means

State Bill Page: [HB 1422](#)

HB 1461 ABANDONED PROPERTY IN A RENTED DWELLING (BORDERS B) Repeals provisions requiring a landlord to transfer a tenant's abandoned personal property to a storage facility. Provides that a tenant's personal property is considered abandoned if it remains on the premises after the tenant vacates the rental unit. Permits a landlord to dispose of a tenant's abandoned personal property without any liability to the tenant. Makes conforming amendments.

All Bill Status: 1/14/2021 - First Reading

1/14/2021 - Authored By Bruce Borders

State Bill Page: [HB 1461](#)

HB 1466 PERFORMANCE BONDING OF DEVELOPERS (PRESSEL J) Requires (rather than allows) a local unit to grant a secondary approval to a plat for a subdivision in which improvements and installations have not been completed if the applicant provides: (1) a performance bond or other proof of financial responsibility; or (2) if installation or extension of utility service is involved, proof of contracting with a utility or a political subdivision for the installation or extension. Provides that the only condition precedent that a local unit may require to recording a secondary plat is that the land developer obtain a performance bond or other surety for: (1) unfinished streets, sanitary piping, storm water piping systems, water mains, sidewalks and ornamental landscaping located in common areas; and (2) erosion control. Provides a definition of "common area".

Current Status: 1/14/2021 - Referred to House Local Government

State Bill Page: [HB 1466](#)

HB 1524 PUBLIC CRIMINAL MISCHIEF AND BURGLARY (SMALTZ B) Criminalizes defacement or destruction of public property as an enhanced form of criminal mischief. Increases the penalty for burglary if it is committed during a declared disaster emergency.

Current Status: 1/14/2021 - Referred to Committee on Courts and Criminal Code

State Bill Page: [HB 1524](#)

HB 1527 EMINENT DOMAIN (GOODRICH C) Provides the following for condemnation proceedings in which appraisers are appointed after December 31, 2020: (1) Requires a city or town (municipality)

condemning property within the unincorporated area of the county to obtain the county legislative body's approval by demonstrating the necessity for the taking and that it is for a public purpose. (2) Provides that if a defendant's objection to the condemnation is sustained: (A) the plaintiff must pay the defendant's attorney's fees and costs in order to amend the complaint; and (B) the plaintiff is prohibited from filing a new complaint in condemnation against the same property for five years, unless the plaintiff proves urgent necessity for the condemnation and demonstrates payment of the defendant's attorney's fees and costs incurred for the previous condemnation action. For condemnation proceedings in which appraisers are appointed after December 31, 2021, allows a business owner to claim compensation for intangible business losses and loss of driveway access due to condemnation.

Current Status: 1/14/2021 - Referred to House Local Government

State Bill Page: [HB 1527](#)

HB 1535

MODIFICATION OF UTILITY FACILITIES (DEVON D) Defines a "facility operator" as a: (1) public utility; or (2) communications service provider; that owns or operates a facility used to provide certain utility services or communications service. Provides that if a person, including a customer of a facility operator, requests or requires the modification of one or more facilities of a facility operator, the facility operator: (1) may not refuse to perform the modification if: (A) the local unit in which the modification will occur supports the request; and (B) the facility operator's access to the facility will not be diminished or hindered as a result of the modification; and (2) may require the person requesting or requiring the modification to pay the cost of the modification. Sets forth certain requirements and conditions that apply to a facility operator's determination of the cost of the modification of a facility. Requires a facility operator to include information about requests for modifications of facilities, including information on the factors the facility operator uses in determining the cost of modifications: (1) in the facility operator's filings with the utility regulatory commission (IURC), in the case of a facility operator other than a communications service provider; and (2) on the facility operator's Internet web site. Requires a facility operator, other than a communications service provider, to make the information available for public inspection in each of the facility operator's offices or stations that are open to the public. Provides that upon: (1) the IURC's own motion; or (2) the complaint of a facility operator, a person requesting or requiring the modification of a facility, or certain other qualified complainants; the IURC may investigate the amounts assessed by a facility operator with respect to the modification of a specific facility, or by the facility operator generally for modifications of facilities. Authorizes the IURC to: (1) hold hearings and issue orders in connection with such an investigation; and (2) adopt rules that the IURC considers necessary to implement these provisions.

Current Status: 1/14/2021 - Referred to House Utilities, Energy and Telecommunications

State Bill Page: [HB 1535](#)

HB 1541

LANDLORD-TENANT RELATIONS (MANNING E) Prohibits a unit of local government from regulating certain aspects of the landlord-tenant relationship with respect to privately owned real property, unless the regulation is authorized by an act of the general assembly. Prohibits landlords from committing retaliatory acts against tenants engaged in protected activities. Prohibits a unit of local government from adopting or enforcing any ordinance or regulation regarding retaliatory acts by landlords.

Current Status: 1/14/2021 - Referred to House Judiciary

State Bill Page: [HB 1541](#)

HB 1552

SEWER AND STORM WATER FEES INCURRED BY TENANTS (SMITH V) Establishes billing procedures for municipal sewage or storm water user fees assessed for real property that is occupied by someone other than the owner. Provides that a lien does not attach for user fees assessed against real property occupied by someone other than the owner under certain circumstances. Requires the assessing entity to release certain liens and delinquent user fees upon receipt of a verified demand in writing from the owner.

Current Status: 1/14/2021 - Referred to House Utilities, Energy and Telecommunications

All Bill Status: 1/14/2021 - First Reading
1/14/2021 - Authored By Vernon Smith
State Bill Page: [HB 1552](#)

HB 1567 **HOMELESSNESS** (BAUER M) Requires the Indiana housing and community development authority to poll agencies and organizations that provide assistance to homeless individuals to determine if homelessness is being criminalized. Requires the state department of health to coordinate and create a statewide health and hygiene program for homeless individuals. Provides a bill of rights for the homeless.

Current Status: 1/14/2021 - Referred to House Family, Children and Human Affairs
State Bill Page: [HB 1567](#)

SB 1 **CIVIL IMMUNITY RELATED TO COVID-19** (MESSMER M) Provides civil immunity for damages resulting from exposure of an individual to COVID-19 on the premises owned or operated by a person, on any premises on which the person or an employee or agent of the person provided property or services to the individual, or during an activity managed, organized, or sponsored by the person. Defines "COVID-19 protective product" and provides civil immunity for harm that results from the design, manufacture, labeling, sale, distribution, or donation of a COVID-19 protective product, except for an act or omission that constitutes gross negligence or willful or wanton misconduct (including fraud and intentionally tortious acts). Limits specified immunities to tort actions. Exempts fraud and intentionally tortious acts from specified immunities.

Current Status: 1/14/2021 - added as coauthor Senator Kruse
All Bill Status: 1/14/2021 - added as coauthor Senator Houchin
1/14/2021 - Committee Report amend do pass, adopted
1/13/2021 - Senate Committee recommends passage, as amended Yeas: 8; Nays: 3

State Bill Page: [SB 1](#)

SB 34 **UNLAWFUL ASSEMBLY** (TOMES J) Provides that a person convicted of rioting is not eligible: (1) for employment by the state or a local unit of government; and (2) to receive certain state and local benefits. Removes immunity under the Indiana tort claims act for the failure to enforce a law if the failure to enforce the law: (1) occurs in connection with an unlawful assembly; and (2) constitutes gross negligence. Allows for the civil forfeiture of property that is used by a person to finance a crime committed by a person who is a member of an unlawful assembly. Prohibits a person from being released on bail without a hearing in open court, establishes a rebuttable presumption that money bail shall be required, and requires a court to consider whether bail conditions more stringent than the local guidelines should be imposed. Adds enhanced penalties to the crimes of: (1) rioting; (2) obstruction of traffic; (3) criminal mischief; and (4) disorderly conduct. Adds a sentence enhancement to battery committed by a member of an unlawful assembly. Defines "defunding law enforcement" and allows a person to bring an action to enjoin a local unit from defunding law enforcement.

Current Status: 1/4/2021 - Referred to Senate Corrections and Criminal Law
State Bill Page: [SB 34](#)

SB 50 **VENTURE CAPITAL INVESTMENT TAX CREDIT** (ZAY A) Provides that debt from qualified investment capital must be for a repayment term of at least 12 months. Clarifies that the Indiana economic development corporation (IEDC) shall certify businesses that are engaged in sectors not excluded by the statute from eligibility and that are determined by the IEDC to have the significant potential to meet the listed statutory criteria. Removes limitations on retail businesses for the qualified Indiana business certification by the IEDC.

Current Status: 1/11/2021 - added as coauthor Senator Walker K
State Bill Page: [SB 50](#)

SB 86 **CORPORATE AND FINANCIAL INSTITUTIONS TAX RATES** (TALLIAN K) Halts the phased

changes to the corporate adjusted gross income tax rate at 5.25%. Halts the phased changes to the financial institutions tax rate at 6%.

Current Status: 1/11/2021 - Referred to Senate Rules and Legislative Procedure

State Bill Page: [SB 86](#)

SB 95

ANNEXATION (BOOTS P) Provides, with certain exceptions, that the following apply to annexations for which an annexation ordinance is adopted after May 14, 2021: (1) A municipality initiating an annexation must file a petition with the court signed by: (A) at least 51% of the owners of land that is not exempt from property taxes in the annexation territory; or (B) the owners of more than 75% in assessed valuation of land that is not exempt from property taxes in the annexation territory. (2) If the petition filed by the municipality has enough signatures, the court must hold a hearing to review the annexation. (3) Adds provisions regarding the validity of a signature on an annexation petition. (4) Eliminates the remonstrance procedure for annexations and reimbursement of remonstrator's attorney's fees and costs. (5) Provides that remonstrance waivers are void for annexations for which the annexation ordinance is adopted after May 14, 2021. (6) Provides that a settlement agreement in lieu of annexation that is executed after May 14, 2021, is void. (7) Eliminates provisions regarding the contiguity of a public highway. Eliminates provisions that prohibit an annexation from taking effect in the year preceding the year that a federal decennial census is conducted.

Current Status: 1/14/2021 - Senate Committee recommends passage Yeas: 6; Nays: 2

State Bill Page: [SB 95](#)

SB 96

RIOTING (GROOMS R) Requires a person convicted of a battery against a law enforcement officer, firefighter, or emergency medical services provider to: (1) serve a mandatory minimum sentence of 30 or 90 days, depending on the severity of the injury; and (2) make restitution to the victim. Defines "tumultuous conduct" and "unlawful assembly" for purposes of the rioting statute, and requires a person convicted of rioting to: (1) serve a mandatory minimum sentence of 30 days; and (2) make restitution to the victim. Defines "camp" and "Indiana government center campus", and makes unlawful camping on the Indiana government center campus a Class A misdemeanor.

Current Status: 1/7/2021 - Referred to Senate Corrections and Criminal Law

State Bill Page: [SB 96](#)

SB 102

HISTORIC PROPERTY CRIMINAL MISCHIEF (HOUCHIN E) Provides that a person who recklessly, knowingly, or intentionally damages, defaces, or alters, without a permit, historic property that is: (1) owned by the state; or (2) located on property owned or leased by the state; commits historic property criminal mischief, a Class A misdemeanor. Provides that the offense is a Level 6 felony if the pecuniary loss is at least \$750 but less than \$50,000, and a Level 5 felony if the pecuniary loss is at least \$50,000. Repeals the offense of altering historic property and incorporates the offense into the crime of historic property criminal mischief. Makes conforming changes.

Current Status: 1/5/2021 - Referred to Senate Corrections and Criminal Law

State Bill Page: [SB 102](#)

SB 138

ADJUSTED GROSS INCOME TAX EXEMPTION (ZAY A) Provides that, to the extent that the definition of the Internal Revenue Code (IRC) in Title 6 of the Indiana Code is not updated by amendment in the 2021 regular session of the general assembly or thereafter to conform with the CARES Act, a taxpayer is entitled to an exemption from state adjusted gross income equal to the amount of income associated with forgiveness of a covered loan under the Paycheck Protection Program of the CARES Act that is excluded from the taxpayer's federal gross income under Section 1106(i) of that Act, but otherwise included in the taxpayer's state adjusted gross income based on the definition of the IRC in Title 6 of the Indiana Code.

Current Status: 1/11/2021 - added as coauthor Senator Walker K

State Bill Page: [SB 138](#)

SB 168

INDIANAPOLIS METROPOLITAN POLICE DEPARTMENT (SANDLIN J) Provides that effective

January 1, 2023, the Indianapolis metropolitan police department (police department) is administered by a five member state board of police commissioners (board) consisting of: (1) four members appointed by the governor; and (2) the mayor of the consolidated city. Provides that the board's powers include: (1) exercising the power, authority, and responsibility of the executive and legislative body of the consolidated city to adopt, amend, and enforce ordinances, resolutions, and rules relating to the administration of the police department; (2) serving as the merit board for the police department; and (3) appointing a police chief for the department who is responsible only to the board. Provides that the legislative body of the police special service district retains the power to modify and approve the police department's budget.

Current Status: 1/14/2021 - added as coauthors Senators Rogers, Grooms, Young M, Zay, Houchin, Gaskill, Doriot, Garten, Koch

State Bill Page: [SB 168](#)

SB 187

PROTECTION OF MONUMENTS, MEMORIALS, AND STATUES (KOCH E) States the policy of the state of Indiana regarding the protection of monuments, memorials, and statues. Requires the state police department to prioritize the investigation and prosecution of persons who destroy, damage, vandalize, or desecrate a monument, memorial, or statue. Requires the state police department to assist political subdivisions in the investigation and prosecution of persons who destroy, damage, vandalize, or desecrate a monument, memorial, or statue. Provides that it is state policy to withhold state support relating to public spaces for political subdivisions that fail to protect public monuments, memorials, and statues and from political subdivisions that have failed to protect public monuments, memorials, and statues from destruction or vandalism. Provides that a person who knowingly destroys, damages, vandalizes, or desecrates a monument, memorial, or statue owned by the state or a political subdivision or that is located on real property owned by the state or a political subdivision commits monument desecration, a Level 6 felony. Provides that a court may suspend only that part of a sentence for monument desecration that is in excess of the minimum sentence for that offense.

Current Status: 1/12/2021 - Referred to Senate Corrections and Criminal Law

All Bill Status: 1/12/2021 - First Reading
1/12/2021 - Authored By Eric Koch

State Bill Page: [SB 187](#)

SB 189

WHITE RIVER STATE PARK DEVELOPMENT COMMISSION (TAYLOR G) Provides that interviews and negotiations with industrial or commercial prospects or agents of industrial or commercial prospects by the Indiana White River state park development commission (commission) may be held in executive session. Provides that records relating to negotiations between the commission and industrial, research, or commercial prospects are exempt from public disclosure at the discretion of the commission. Provides that records relating to negotiations between the commission and industrial, research, or commercial prospects are available for public inspection after the negotiations between the commission and prospect have terminated. Provides that the governor shall designate officers to the commission. Provides that the governor shall appoint an executive director to the commission, who shall serve as the administrative officer for the commission, which includes supervising employees and staff members of the commission. Provides that the commission may delegate powers to the executive director.

Current Status: 1/5/2021 - Referred to Senate Public Policy

State Bill Page: [SB 189](#)

SB 198

RIOTING (YOUNG M) Grants the attorney general concurrent jurisdiction with the prosecuting attorney to prosecute an action in which a person is accused of committing a criminal offense while a member of an unlawful assembly. Permits the chief executive officer of a political subdivision to establish a curfew under certain circumstances. Makes refusing to leave a location in violation of a curfew, after having been informed of the curfew and ordered to leave by a law enforcement officer, a Class B misdemeanor. Allows for the civil forfeiture of property that is used by a person to finance a crime committed by a person who is a member of an unlawful assembly. Prohibits a person from being released on bail without a hearing in open court, establishes a rebuttable presumption that

money bail shall be required, and requires a court to consider whether bail conditions more stringent than the local guidelines should be imposed. Adds enhanced penalties to the crimes of: (1) rioting; and (2) obstruction of traffic. Makes felony rioting a predicate offense for purposes of the felony murder statute. Establishes the crime of enabling rioting, a Class B misdemeanor, if a person: (1) is present during the commission of a felony by a member of an unlawful assembly; (2) knows that the member is committing a criminal offense; and (3) fails to immediately leave or report the offense to law enforcement. Makes providing funding to a person to commit a criminal offense while a member of an unlawful assembly a Class A misdemeanor, and increases the penalty to a Level 6 felony if the person provides funding for five or more people, and a Level 5 felony if the person provides funding for 10 or more people.

Current Status: 1/12/2021 - Referred to Senate Corrections and Criminal Law

State Bill Page: [SB 198](#)

SB 215

REDEVELOPMENT PROJECTS (HOLDMAN T) Adds a statement of legislative intent regarding the redevelopment tax credit (tax credit). Requires the Indiana economic development corporation (IEDC) to maintain a web page for the redevelopment tax credit program on its Internet web site. Amends provisions of the tax credit to require the IEDC to accept and review all applications submitted to the IEDC and provide a written determination within 60 days of receipt. Removes language specifying that a taxpayer's qualified investment must be made during the taxable year for purposes of determining the amount of a credit the taxpayer may claim. Prohibits the IEDC from including a claim schedule in a credit award agreement that extends more than two years beyond the projected completion date of the project. Prohibits the IEDC from limiting, in the credit award agreement: (1) the certification amount of the taxpayer's qualified investments for a taxable year; or (2) the maximum amount of a credit awarded to the taxpayer that may be claimed during a taxable year; to less than 50% of the total tax credit awarded. Eliminates the requirement to include a repayment provision for the amount of any credit award that exceeds \$7,000,000. Increases the cap on the redevelopment tax credit from \$50,000,000 to \$150,000,000 per state fiscal year. However, requires 50% of the total credits awarded in a state fiscal year to be awarded for qualified investments that result in an award of less than \$10,000,000. Requires the IEDC to submit an annual report to the interim study committee on fiscal policy regarding the redevelopment tax credit program. Provides that the expiration date of an allocation area established by the redevelopment commission of a qualified city for the purpose of financing a mixed use development project only may not be more than 50 years. Authorizes a qualified city to enter into leases financed with incremental tax revenue from the allocation area for a term not to exceed 50 years for the purpose of financing a mixed use development project. Defines "qualified city" and "mixed use development project" for purposes of these provisions.

Current Status: 1/11/2021 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB 215](#)

SB 218

TOWNSHIP HOMELESS ASSISTANCE (SANDLIN J) Beginning July 1, 2022: (1) requires (rather than allows) a township trustee to place a homeless individual temporarily in a county home or provide temporary township assistance; and (2) requires the township trustees within a county to collaborate and prepare a list of public and private resources available to the homeless population that is distributed and published on the county's Internet web site not later than March 1 of each year.

Current Status: 1/7/2021 - Referred to Senate Local Government

State Bill Page: [SB 218](#)

SB 225

PERMITS FOR WIRELESS COMMUNICATIONS FACILITIES (FORD J) Amends the statute concerning the issuance of permits by local permit authorities to communications service providers for the construction and installation of wireless facilities and wireless support structures (including small cell facilities) as follows: (1) Allows a neighborhood association, a homeowners association, or an individual resident of the area over which a permit authority has jurisdiction to register with the permit authority to receive mailed notice of any permit application filed with the permit authority. (Current law allows only neighborhood associations and homeowners associations to register to

receive notice, and only with respect to applications for new utility poles or new wireless support structures used to support small cell facilities.) (2) Provides that upon receiving a permit application after June 30, 2021, a permit authority shall provide notice of the application on: (A) the permit authority's Internet web site; or (B) if the permit authority does not maintain an Internet web site, the Internet web site of each affected local unit with respect to which the permit authority has jurisdiction. (3) Specifies that a local unit or permit authority is not prohibited from adopting any ordinance or regulation that requires or regulates the placement of signs, markers, or other notices: (A) on or near any wireless support structures or wireless facilities; and (B) that include information, notice, or warnings concerning radio frequency fields or radiation associated with wireless facilities. (4) Subject to protections for certain information, requires: (A) permit authorities to submit information to the Indiana utility regulatory commission (IURC) concerning: (i) the location of each wireless facility or wireless support structure for which a permit has been approved; and (ii) the communications service provider for which the permit was approved; and (B) the IURC to publish on the IURC's Internet web site the information submitted. (5) With respect to an application for a permit to construct a new wireless support structure: (A) removes language allowing an applicant's decision not to collocate wireless facilities on an existing wireless support structure to be based on evidence that collocation would be an economic burden to the applicant; and (B) requires that certain other evidence that may serve as the basis for an applicant's decision against collocation be certified by a professional engineer. (6) Provides that with respect to an application for the placement of a small cell facility and the associated supporting structure at a location where a supporting structure does not exist, a permit authority may propose, as an alternative location, that the small cell facility be collocated on an existing utility pole or wireless support structure if the existing utility pole or wireless support structure is located within 100 feet (versus 50 feet under current law) of the applicant's proposed location. (7) Requires the applicant to use the permit authority's alternative location if that location will not result in technical limitations or significant additional costs, as certified by a professional engineer whose selection is agreed to by both parties. (Current law allows the applicant, rather than requires an independent professional engineer, to determine whether the permit authority's proposed alternative location will result in technical limitations or additional costs.) (8)With respect to an application concerning a small cell facility and an associated supporting structure, removes a provision that prohibits a permit authority from conditioning approval of the application on the applicant's agreement to allow other wireless facilities to be placed at, attached to, or located on the associated support structure. (9) Specifies that the statute does not prohibit a local unit or a permit authority from offering or approving tax incentives or other incentives for communications service providers that offer or agree to collocate a proposed wireless facility on an existing structure. (10) Urges the legislative council to assign to the interim study committee on energy, utilities, and telecommunications the task of studying the impact on human health of radiation or radio frequency fields associated with wireless communications facilities.

Current Status: 1/14/2021 - added as coauthor Senator Qaddoura

State Bill Page: [SB 225](#)

SB 238

DESIGNATED OUTDOOR REFRESHMENT AREAS (BROWN L) Allows a municipality to designate an area of the municipality as an outdoor refreshment area (refreshment area) with the approval of the alcohol and tobacco commission (commission). Provides that if a refreshment area is approved, the commission designates retailer permittees (designated permittees) located within the refreshment area. Allows a consumer to exit a designated permittee's premises with one open container of an alcoholic beverage at a time to consume within the refreshment area. Limits the volume of an open container (based upon the type of alcoholic beverage) that a designated permittee may sell or furnish to a consumer for a refreshment area. Requires a consumer to wear a wristband in order to exit a licensed premises into a refreshment area with an open container. Allows a minor to be present in a refreshment area. Allows a municipality to adopt an ordinance at any time to dissolve a refreshment area. Makes the following acts a Class C misdemeanor: (1) A person who exits a designated permittee's premises with an open container of an alcoholic beverage without wearing a wristband identification. (2) A designated permittee who allows a person with an open container of an alcoholic beverage to exit the premises without wearing a wristband identification. (3) A designated permittee who sells or furnishes a person with: (A) an open container of an

alcoholic beverage that exceeds the container volume limitations; or (B) two or more open containers of alcoholic beverages at a time. (4) A person who consumes an open container of an alcoholic beverage purchased from a designated permittee outside the refreshment area. (5) A person who brings an alcoholic beverage into a refreshment area that was not purchased from a designated permittee.

Current Status: 1/7/2021 - Referred to Senate Public Policy

State Bill Page: [SB 238](#)

SB 272

POLE ATTACHMENT FEES (MESSMER M) Imposes limitations on fees, terms, and conditions that may be imposed by a person or entity for access to: (1) tracks, conduits, subways, or poles; or (2) other equipment on, over, or under a street or highway; owned or controlled by the person or entity. Specifies that providers of cable service are communications service providers regulated under certificates of territorial authority issued by the Indiana utility regulatory commission.

Current Status: 1/11/2021 - Referred to Senate Utilities

All Bill Status: 1/11/2021 - First Reading

1/11/2021 - Authored By Mark Messmer

State Bill Page: [SB 272](#)

SB 275

WAIVER OF PENALTIES AND INTEREST (MELTON E) Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2021, on delinquent taxes and special assessments on real property in the county if: (1) all of the delinquent taxes and special assessments on the real property were first due and payable before January 1, 2021; and (2) before May 1, 2022, the taxpayer has paid all of these delinquent taxes and special assessments and has also paid all of the taxes and special assessments that are first due and payable after December 31, 2020. Requires the waiver of interest and penalties in these circumstances, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer. Provides that the waiver of interest and penalties under a program shall not apply to interest and penalties added to delinquent property tax installments or special assessments on real property that was purchased or sold in any prior tax sale.

Current Status: 1/11/2021 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB 275](#)

SB 280

MUNICIPAL RIVERFRONT DEVELOPMENT PROJECTS (NIEMEYER R) Provides that a municipal waterfront development project may be located on a waterfront other than a river.

Current Status: 1/11/2021 - Referred to Senate Public Policy

All Bill Status: 1/11/2021 - First Reading

1/11/2021 - Authored By Rick Niemeyer

State Bill Page: [SB 280](#)

SB 307

PROPERTY TAX MATTERS (BUCHANAN B) Provides that the true tax value of commercial real property used for retail purposes that is occupied by the original owner or by a tenant for which the improvement was built shall be determined by the cost approach for the first 10 years of occupancy of the property, less normal depreciation and normal obsolescence under the rules and guidelines of the department of local government finance. Provides that the taxpayer and the assessing official are required to participate in mandatory mediation of an appeal of an assessment of the commercial real property, instead of the preliminary informal meeting process under current law. Requires the county property tax assessment board of appeals (county board) to designate one member of the county board to serve as the mediator for the mediation conference, and specifies certain procedures that apply. Provides that, if a mandatory mediation conference is not held due to the failure of a party or the party's representative to appear, the county board's determination of the assessment may not be appealed to the Indiana board of tax review by the party that failed to appear at the mediation conference. Provides that a taxpayer shall (not may) enter into a written agreement with a redevelopment commission in which the taxpayer waives review of any assessment of the taxpayer's property in an allocation area during the term of any bond or lease obligations that are payable from

allocated property taxes, unless the redevelopment commission waives the requirement in writing. Provides that a county fiscal body may adopt an ordinance to provide that the county assessor be reimbursed for legal costs (in addition to other specified costs under current law) incurred by the county assessor in defending an appeal that is uncommon and infrequent in the normal course of defending appeals.

Current Status: 1/11/2021 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB 307](#)

SB 309 INCOME TAX EXEMPTION FOR PAYROLL PROTECTION LOANS (BUCHANAN B) Provides that federal Paycheck Protection Program loans that are subsequently forgiven are not subject to Indiana adjusted gross income tax (AGI). Provides that if a taxpayer incurs an expense described in 15 U.S.C. 9005(b) that: (1) would have been deductible in determining AGI; but (2) the deduction for the expense was denied for federal purposes as the result of being paid from loan amounts forgiven or reasonably anticipated to be forgiven; the taxpayer is permitted a deduction in determining AGI in the amount that otherwise would have been allowable in determining AGI. Provides a deduction in the calculation of AGI.

Current Status: 1/11/2021 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB 309](#)

SB 336 ASSESSMENT AND TAX EXEMPTIONS (FREEMAN A) Provides that the business personal property exemption from taxation is based on the assessed value of the business personal property instead of the acquisition cost. Provides that a reward received for providing information that assists in the arrest, indictment, or filing of charges against a person is exempt from the tax imposed on adjusted gross income. Provides that the minimum valuation applicable to the total amount of a taxpayer's assessable depreciable personal property in a taxing district is 30% of the adjusted cost of the depreciable personal property beginning with the January 1, 2022, assessment date. Provides an exemption from the 30% minimum valuation limitation for new depreciable personal property purchased after December 31, 2021. Provides that for special integrated steel mill or oil refinery/petrochemical equipment purchased after December 31, 2021, a taxpayer may elect to calculate the true tax value of the equipment in the ninth year of acquisition and each year thereafter by multiplying the adjusted cost of the equipment by zero.

Current Status: 1/11/2021 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB 336](#)

SB 338 ELIGIBILITY FOR IMPROVEMENT PERMITS (DORIOT B) Requires an improvement location permit to be issued for a structure that conforms to the municipal or county zoning ordinance but shares a parcel with a legal, nonconforming structure.

Current Status: 1/11/2021 - Referred to Senate Local Government

State Bill Page: [SB 338](#)

SB 382 ENTREPRENEUR AND ENTERPRISE DISTRICT PILOT PROGRAM (BUCHANAN B) Extends the duration of the entrepreneur and enterprise district pilot program until the later of: (1) five years after the date on which it is designated as a district; or (2) December 31, 2024. (Currently, the program is set to expire in 2022.)

Current Status: 1/14/2021 - Referred to Senate Appropriations

State Bill Page: [SB 382](#)

SB 383 VARIOUS TAX MATTERS (HOLDMAN T) Among other things:

- Requires a corporation with gross income of more than \$1,000,000 to file its corporate income tax return in an electronic format specified by the department of state revenue (department).
- Provides certain procedures for reporting federal partnership audit adjustments for purposes of the state adjusted gross income tax and financial institutions tax in order to conform with changes in federal law.

- Removes duplicate provisions regarding electronic filing requirements for sales tax and withholding tax remittance. Removes certain unnecessary information currently required for employer withholding tax reporting forms. Specifies that the penalty provisions in current law for failure to make a payment by electronic funds transfer also apply to a failure to make a payment by any other electronic means.
- Clarifies that an individual's estimated income tax filing and payment requirements include local income taxes. Clarifies the penalty calculation for failure to make estimated tax payments, including estimated utility receipts tax and financial institutions tax payments.
- Provides that a taxpayer may elect to claim a tax credit against the taxpayer's Indiana adjusted gross income tax liability for the amount of tax that is imposed in a foreign country but not due from the taxpayer under the laws of that foreign country until a tax year after the tax year in which the income subject to the foreign country's tax is included in the taxpayer's Indiana adjusted gross income (provides for retroactive application to tax years beginning after December 31, 2016).

Current Status: 1/14/2021 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB 383](#)

SB 385

ADDITIONAL PROFESSIONAL SPORTS DEVELOPMENT AREA (SANDLIN J) Provides that an additional professional sports development area in Marion County must be established before July 1, 2024 (instead of July 1, 2022). Provides that taxes may not be collected in the additional professional sports development area until after the earlier of: (1) certain conditions having been met; or (2) June 30, 2023 (instead of June 30, 2021).

Current Status: 1/14/2021 - Referred to Committee on Appropriations

All Bill Status: 1/14/2021 - First Reading

1/14/2021 - Authored By Jack Sandlin

State Bill Page: [SB 385](#)

Current Status: 1/14/2021 - Referred to Senate Utilities

SB 405

LOCAL WASTEWATER AND CLEAN ENERGY DISTRICTS (QADDOURA F) Authorizes the Indianapolis metropolitan development commission (commission), following a written recommendation from the board of public works and approval of the legislative body, to adopt an ordinance under which an area is designated as a wastewater facility improvement district and incremental property tax revenue is captured to connect properties in the district to the municipal sewer system. Provides that, before making a recommendation to the commission to establish a district, the board of public works must: (1) establish the boundaries of the district; (2) identify the owners of property in the district; (3) create a proposed plan; and (4) hold a public hearing. Provides that the fiscal officer of the county shall establish a wastewater facility improvement fund for each wastewater facility improvement district and that the commission shall administer the fund. Provides that the incremental property tax revenue from a wastewater facility improvement district shall be deposited in the fund and may be used only to connect properties in the district to the municipal sewer system. Authorizes the issuance of bonds payable from the fund. Requires the commission to make an annual report on each wastewater facility improvement district to the fiscal body of the county and the department of local government finance. Authorizes the legislative body of a local governmental unit to designate an area as a clean energy improvement financing district and to establish a program in the district under which "qualified clean energy improvements" will be made in eligible properties to reduce energy or water consumption or to allow proper discharge of wastewater. Defines "eligible property" as including commercial, industrial, and agricultural property, school buildings, and local government buildings. Allows two or more local governmental units to establish a joint clean energy improvement program. Makes property owner participation in a clean energy improvement program voluntary and provides for property owners to pay for qualified clean energy improvements to their properties through assessments. Allows liens to be imposed for unpaid assessments. Allows the funding of a clean energy improvement program through commercial lenders, federal or state grants and loans, or local government sources. Requires the utility regulatory commission to establish technical guidelines for the administration of clean energy improvement programs.

Current Status: 1/19/2021 - Referred to Senate Local Government
State Bill Page: [SB 405](#)

- SB 408** **TAX INCREMENT FINANCING** (BALDWIN S) Changes the nonvoting adviser of a redevelopment commission to a voting school liaison member (school liaison) beginning July 1, 2021. Requires the school liaison to be either: (1) a member of the school board of a corporation in the territory of the redevelopment commission; or (2) a teacher recommended by the school board. Provides that if the school liaison is a teacher, the school liaison is entitled to a salary, per diem, or reimbursement of expenses. Provides that if a person will receive tax increment financing assistance for the redevelopment of a property, a redevelopment commission is prohibited from entering into a redevelopment agreement for the property if the redevelopment commission or unit was assigned a purchase agreement for the property in the past 18 months. Requires a redevelopment commission to designate a percentage of the bond proceeds for bonds issued after June 30, 2021, for a redevelopment project area that will be redeveloped by a private enterprise, to be paid to a school corporation located within the redevelopment project area. Provides that for a tax increment financing allocation area established after July 1, 2021, the expiration date may not be more than 35 years after the date on which the allocation provision is established. Beginning July 1, 2021, requires a redevelopment commission and a private enterprise that enter into a redevelopment agreement that provides tax increment financing assistance to the private enterprise to also enter into a minimum tax payment agreement (agreement). Provides that an agreement must require a private enterprise to pay property taxes in an amount that is at least equal to the sum needed to make all payments that are due in the calendar year on obligations payable from the tax increment revenues used to finance the redevelopment of the allocation area. Requires the agreement to have a termination date. Makes conforming amendments.

Current Status: 1/19/2021 - Referred to Senate Tax and Fiscal Policy
State Bill Page: [SB 408](#)