

2004-1-68

SECTION 68. (a) For purposes of this SECTION, "benefit" means:

- (1) a credit under IC 6-1.1-20.9; or
- (2) a deduction under any of the following:
 - IC 6-1.1-12-1
 - IC 6-1.1-12-9, as amended by this act
 - IC 6-1.1-12-11
 - IC 6-1.1-12-13
 - IC 6-1.1-12-14
 - IC 6-1.1-12-16
 - IC 6-1.1-12-17.4.

(b) This SECTION applies to an individual who, with respect to a real property parcel:

- (1) did not receive a benefit for property taxes first due and payable in 2003;
- (2) met the eligibility criteria for the benefit under a section referred to in subsection (a) for property taxes first due and payable in 2004; and
- (3) did not file a timely application as required by law for the benefit for property taxes first due and payable in 2004.

(c) Except as provided in subsection (d), an individual may:

- (1) claim a benefit referred to in subsection (a)(1) by meeting the filing requirements of IC 6-1.1-20.9; and
- (2) claim a benefit referred to in subsection (a)(2) by meeting the filing requirements of IC 6-1.1-12.

(d) The filing requirements for a benefit under this SECTION must be met before December 15, 2003.

(e) The department of local government finance shall:

- (1) prescribe forms; or
- (2) issue instructions for the use of existing forms;

for filing a claim under subsection (c).

(f) The county auditor shall determine the individual's eligibility for a benefit under this SECTION. If the county auditor determines that an individual is eligible for a benefit under this SECTION for a parcel, the county auditor shall:

- (1) apply the benefit with respect to taxes first due and payable in 2004 for the parcel; and
- (2) before January 1, 2004:
 - (A) send to the department of local government finance a revised certification under IC 6-1.1-17-1(a) for the county that reflects:
 - (i) the benefits applied under this SECTION; and
 - (ii) deductions under IC 6-1.1-12-37 applied as described in subsection (j); and
 - (B) certify to the department of local government finance the amount of homestead credits allowed in the county under this SECTION for property taxes first due and payable in 2004.

(g) The department of local government finance shall use the revised certifications received under subsection (f)(2)(A) in the department's determination of tax rates under IC 6-1.1-17-16 for taxes first due and payable in 2004. Notwithstanding IC 6-1.1-17-16(d), the

department of local government finance may increase a political subdivision's tax rate to an amount that exceeds the amount originally fixed by the political subdivision based on the revised certification received under subsection (f)(2)(A).

(h) Before March 15, 2004, the auditor of state shall certify the amount of homestead credits referred to in subsection (f)(2)(B) to the department of state revenue. For property taxes first due and payable in 2004, the department of state revenue shall allocate under IC 6-1.1-21-4 from the property tax replacement fund an additional amount equal to the total amount of homestead credits allowed under this SECTION for property taxes first due and payable in 2004. The department of state revenue shall distribute the amount allocated under this subsection in the same manner that other property tax replacement fund distributions are made in 2004.

(i) A statement filed under this SECTION to obtain a benefit for property taxes first due and payable in 2004 applies for that year and any succeeding year for which the benefit is allowed.

(j) Each year a person who is entitled under this SECTION to receive the homestead credit under IC 6-1.1-20.9 for property taxes first due and payable in 2004 is entitled for that year to the deduction under IC 6-1.1-12-37 from the assessed value of the real property that qualifies for the homestead credit.

2004-1-69

SECTION 69. Any action taken by the department of local government finance before January 1, 2004, to:

- (1) allow a taxpayer to file a petition under IC 6-1.1-15-1(b)(1) more than forty-five (45) days after notice of a change in the assessment is given to the taxpayer;
- (2) allow the payment of property taxes in installments other than the installments prescribed in IC 6-1.1-22-9(a); or
- (3) waive all or part of a penalty under IC 6-1.1-37-10 of this chapter;

is legalized and validated.

2004-1-70

(Expired 1-1-2005, by P.L.1-2004, SEC.70.)

2004-1-71

SECTION 71. IC 6-1.1-15-11, as amended by this act, applies only to refunds that result from assessment reductions for which notice is given to the taxpayer after December 31, 2003.

2004-1-72

SECTION 72. IC 6-1.1-17-20, as amended by this act, applies only to property taxes first due and payable after December 31, 2004.

2004-1-73

SECTION 73. IC 6-1.1-18.5-1, as amended by this act, applies to property taxes first due and payable after December 31, 2003.

2004-1-74

SECTION 74. IC 6-1.1-18.5-13 and IC 6-1.1-21-2, both as amended by this act, apply only to property taxes first due and payable after December 31, 2003.

2004-1-75

SECTION 75. IC 6-1.1-18.5-17 and IC 6-1.1-19-1.7, both as amended by this act, apply only to property taxes first due and payable after December 31, 2004.

2004-1-76

SECTION 76. IC 6-1.1-18.5-16, IC 6-1.1-19-1.5, IC 6-1.1-19-4.7, IC 20-5.5-7-3, and IC 21-3-1.7-6.8, all as added by this act, apply to property taxes first due and payable after December 31, 2003.

2004-1-77

SECTION 77. An elected county assessor, township assessor, or township trustee-assessor is required to comply with IC 6-1.1-35-1.1, as amended by this act, only if the assessor or trustee-assessor is elected to a new term of office that begins after June 30, 2004.

2004-1-78

SECTION 78. (a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) This SECTION applies only to the appeal of an assessment of real property.

(c) Notwithstanding IC 6-1.1-15-1(b)(2), IC 6-1.1-15-1(c), and IC 6-1.1-15-1(d), in order to appeal an assessment of real property and have a change in the assessment effective for the assessment date in 2002, 2003, or 2004, the taxpayer must, in the manner provided by IC 6-1.1-15-1, as amended by this act, file a written request for a preliminary conference with the township assessor not later than forty-five (45) days after:

- (1) a notice of a change of assessment for the assessment date is given to the taxpayer; or
- (2) the taxpayer receives a tax statement for the property taxes that are based on the assessment for the assessment date;

whichever occurs first.

(d) An appeal of a taxpayer under subsection (c) must comply with all other requirements applicable to an appeal under IC 6-1.1-15-1, except that the provisions of IC 6-1.1-15-1(b)(2), IC 6-1.1-15-1(c), and IC 6-1.1-15-1(d) that prohibit appeals of:

- (1) an assessment for an assessment date in 2002 that is filed after May 10, 2002, apply to property taxes imposed for that assessment date;
- (2) an assessment for an assessment date in 2003 that is filed after May 10, 2003, apply to property taxes imposed for that assessment date; or
- (3) an assessment for an assessment date in 2004 that is filed after May 10, 2004, apply to property taxes imposed for that assessment date.

2004-1-79

(Expired 7-1-2005, by P.L.1-2004, SEC.79.)

2004-1-80

(Expired by P.L.1-2004, SEC.80.)

2004-1-81

SECTION 81. (a) The department of local government finance may not prescribe a form for taxpayers to request a preliminary conference under IC 6-1.1-15-1, as amended by this act. Any written document containing the information specified in IC 6-1.1-15-1(b), as amended by this act, is sufficient to initiate a preliminary conference under this act.

(b) The department of local government finance may modify the form known as the "Form 130" to enable township assessors and taxpayers to report the results of preliminary conferences held under IC 6-1.1-15-1, as amended by this act, to the appropriate county property tax assessment board of appeals.

(c) The department of local government finance may not prescribe a form for taxpayers to request a hearing before the county property tax assessment board of appeals under IC 6-1.1-15-1(j), as added by this act. Any written document requesting the hearing is sufficient.

(d) The following provisions apply to a taxpayer who, before the effective date of this act, filed a petition for review of an assessment determination by a township assessor in the manner provided by IC 6-1.1-15-1, as in effect before the effective date of this act:

(1) The taxpayer is not required to file a request for a preliminary conference with the township assessor.

(2) The provisions of IC 6-1.1-15-1, as in effect before the effective date of this act, with respect to a preliminary conference with the township assessor and a hearing before the county property tax assessment board of appeals apply to the taxpayer's petition.

2004-1-82

(Expired 7-1-2006, by P.L.1-2004, SEC.82.)

2004-1-83

SECTION 83. There is appropriated to the department of local government finance an amount sufficient from the assessment training fund established by IC 6-1.1-5.5-4.7, as amended by this act, to carry out the purposes set forth in IC 6-1.1-5.5-4.7, as amended by this act, beginning January 1, 2004, and ending June 30, 2005.

2004-1-84

SECTION 84. (a) The definitions set forth in IC 6-1.1-20 apply throughout this SECTION.

(b) The following provisions apply to a controlled project for which a notice of preliminary determination to issue bonds or enter into a lease was published before March 1, 2004:

(1) The amendments made by IC 6-1.1-20-3.1 and

IC 6-1.1-20-3.2, and by IC 6-1.1-20-10, as added by this act, do not apply to:

- (A) a petition requesting the application of the petition and remonstrance process to the controlled project; or
- (B) a petition or remonstrance concerning the controlled project.

(2) IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2, both as in effect before March 1, 2004, apply to:

- (A) a petition requesting the application of the petition and remonstrance process to the controlled project; or
- (B) a petition or remonstrance concerning the controlled project.

2004-1-85

SECTION 85. IC 6-3-1-3.5, as amended by this act, applies only to taxable years after December 31, 2003.

2004-8-4

SECTION 4. IC 35-48-2-10, as amended by this act, applies only to offenses committed after June 30, 2004.

2004-11-1

(Expired 1-1-2005, by P.L.11-2004, SEC.1.)

2004-11-2

(Expired 1-1-2005, by P.L.11-2004, SEC.2.)

2004-11-3

(Expired 1-1-2005, by P.L.11-2004, SEC.3.)

2004-14-197

(Expired 6-30-2006, by P.L.14-2004, SEC.197.)

2004-14-198

(Expired 1-1-2007, by P.L.14-2004, SEC.198.)

2004-14-199

(Expired 12-31-2004, by P.L.14-2004, SEC.199.)

2004-14-200

(Expired 1-1-2006, by P.L.14-2004, SEC.200.)

2004-14-201

(Expired 7-1-2005, by P.L.14-2004, SEC.201.)

2004-14-202

(Expired 7-1-2004, by P.L.14-2004, SEC.202.)

2004-14-203

(Expired 12-1-2004, by P.L.14-2004, SEC.203.)

2004-20-10

SECTION 10. (a) IC 6-1.1-12-9, IC 6-1.1-12-11, IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, and IC 6-1.1-12-17.4, all as amended by this act, apply only to property taxes first due and payable after December 31, 2004.

(b) The amendments to IC 6-1.1-12-18, IC 6-1.1-12-22, and IC 6-1.1-12.1-4.1 by this act apply:

- (1) to property taxes first due and payable after December 31, 2004; and
- (2) regardless of whether a taxpayer's initial deduction in the five (5) year deduction period under IC 6-1.1-12-18, IC 6-1.1-12-22, or IC 6-1.1-12.1-4.1 applied to property taxes first due and payable before January 1, 2005.

2004-21-2

(Expired 12-31-2006, by P.L.21-2004, SEC.2.)

2004-22-2

(Expired 7-1-2005, by P.L.22-2004, SEC.2.)

2004-23-71

SECTION 71. (a) For purposes of this SECTION, "benefit" means:

- (1) a credit under IC 6-1.1-20.9; or
- (2) a deduction under any of the following:
 - IC 6-1.1-12-1
 - IC 6-1.1-12-9, as amended by this act
 - IC 6-1.1-12-11
 - IC 6-1.1-12-13
 - IC 6-1.1-12-14
 - IC 6-1.1-12-16
 - IC 6-1.1-12-17.4.

(b) This SECTION applies to an individual who, with respect to a real property parcel:

- (1) did not receive a benefit for property taxes first due and payable in 2003;
- (2) met the eligibility criteria for the benefit under a section referred to in subsection (a) for property taxes first due and payable in 2004; and
- (3) did not file a timely application as required by law for the benefit for property taxes first due and payable in 2004.

(c) Except as provided in subsection (d), an individual may:

- (1) claim a benefit referred to in subsection (a)(1) by meeting the filing requirements of IC 6-1.1-20.9; and
- (2) claim a benefit referred to in subsection (a)(2) by meeting the filing requirements of IC 6-1.1-12.

(d) The filing requirements for a benefit under this SECTION must be met on or before December 15, 2003.

(e) The department of local government finance shall:

- (1) prescribe forms; or
- (2) issue instructions for the use of existing forms;

for filing a claim under subsection (c).

(f) The county auditor shall determine the individual's eligibility for a benefit under this SECTION. If the county auditor determines that an individual is eligible for a benefit under this SECTION for a parcel, the county auditor shall:

(1) apply the benefit with respect to taxes first due and payable in 2004 for the parcel; and

(2) before January 1, 2004:

(A) send to the department of local government finance a revised certification under IC 6-1.1-17-1(a) for the county that reflects:

(i) the benefits applied under this SECTION; and

(ii) deductions under IC 6-1.1-12-37 applied as described in subsection (j); and

(B) certify to the department of local government finance the amount of homestead credits allowed in the county under this SECTION for property taxes first due and payable in 2004.

(g) The department of local government finance shall use the revised certifications received under subsection (f)(2)(A) in the department's determination of tax rates under IC 6-1.1-17-16 for taxes first due and payable in 2004. Notwithstanding IC 6-1.1-17-16(d), the department of local government finance may increase a political subdivision's tax rate to an amount that exceeds the amount originally fixed by the political subdivision based on the revised certification received under subsection (f)(2)(A).

(h) Before March 15, 2004, the auditor of state shall certify the amount of homestead credits referred to in subsection (f)(2)(B) to the department of state revenue. For property taxes first due and payable in 2004, the department of state revenue shall allocate under IC 6-1.1-21-4 from the property tax replacement fund an additional amount equal to the total amount of homestead credits allowed under this SECTION for property taxes first due and payable in 2004. The department of state revenue shall distribute the amount allocated under this subsection in the same manner that other property tax replacement fund distributions are made in 2004.

(i) A statement filed under this SECTION to obtain a benefit for property taxes first due and payable in 2004 applies for that year and any succeeding year for which the benefit is allowed.

(j) Each year a person who is entitled under this SECTION to receive the homestead credit under IC 6-1.1-20.9 for property taxes first due and payable in 2004 is entitled for that year to the deduction under IC 6-1.1-12-37 from the assessed value of the real property that qualifies for the homestead credit.

2004-23-72

SECTION 72. Any action taken by the department of local government finance before January 1, 2004, to:

(1) allow a taxpayer to file a petition under IC 6-1.1-15-1(b)(1) more than forty-five (45) days after notice of a change in the assessment is given to the taxpayer;

(2) allow the payment of property taxes in installments other than the installments prescribed in IC 6-1.1-22-9(a); or

(3) waive all or part of a penalty under IC 6-1.1-37-10 of this chapter;
is legalized and validated.

2004-23-73

(Expired 1-1-2005, by P.L.23-2004, SEC.73.)

2004-23-74

SECTION 74. IC 6-1.1-15-11, as amended by this act, applies only to refunds that result from assessment reductions for which notice is given to the taxpayer after December 31, 2003.

2004-23-75

SECTION 75. IC 6-1.1-17-20, as amended by this act, applies only to property taxes first due and payable after December 31, 2004.

2004-23-76

SECTION 76. IC 6-1.1-18.5-1, as amended by this act, applies to property taxes first due and payable after December 31, 2003.

2004-23-77

SECTION 77. IC 6-1.1-18.5-13 and IC 6-1.1-21-2, both as amended by this act, apply only to property taxes first due and payable after December 31, 2003.

2004-23-78

SECTION 78. IC 6-1.1-18.5-17 and IC 6-1.1-19-1.7, both as amended by this act, apply only to property taxes first due and payable after December 31, 2003.

2004-23-79

SECTION 79. IC 6-1.1-18.5-16, IC 6-1.1-19-1.5, IC 6-1.1-19-4.7, IC 20-5.5-7-3, and IC 21-3-1.7-6.8, all as added by this act, apply to property taxes first due and payable after December 31, 2003.

2004-23-80

SECTION 80. An elected county assessor, township assessor, or township trustee-assessor is required to comply with IC 6-1.1-35-1.1, as amended by this act, only if the assessor or trustee-assessor is elected to a new term of office that begins after June 30, 2004.

2004-23-81

SECTION 81. (a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) Except as provided in subsection (c), a review of an assessment of real property for the 2003 assessment date initiated by a taxpayer after May 10, 2003, and not later than forty-five (45) days after the taxpayer receives a tax statement for the property taxes that are based on the assessment of the real property for the 2002 assessment date, is valid if:

(1) the review:

(A) was initiated before the date of passage of this act; and
(B) complied with IC 6-1.1-15-1, as in effect before the amendments made by this act; or
(2) the review;
(A) is initiated after the date of passage of this act; and
(B) complies with IC 6-1.1-15-1, as amended by this act;
other than the requirement for initiating the review not later than May 10, 2003.

(c) Subsection (b) does not apply if a notice of a change of assessment for the real property for the 2003 assessment date is given to the taxpayer. In this case, the taxpayer may initiate a review of the 2003 assessment of the real property by complying with IC 6-1.1-15-1, as in effect on the date the notice is given.

(d) Except as provided in subsection (e), a review of an assessment of real property for the 2004 assessment date initiated by a taxpayer after May 10, 2004, and not later than forty-five (45) days after the taxpayer receives a tax statement for the property taxes that are based on the assessment of the real property for the 2003 assessment date is valid if the review complies with IC 6-1.1-15-1, as amended by this act, other than the requirement for initiating the review not later than May 10, 2004.

(e) Subsection (d) does not apply if a notice of a change of assessment for the real property for the 2004 assessment date is given to the taxpayer. In this case, the taxpayer may initiate a review of the 2004 assessment of the real property by complying with IC 6-1.1-15-1, as amended by this act.

2004-23-82

(Expired 7-1-2005, by P.L.23-2004, SEC.82.)

2004-23-83

(Expired by P.L.23-2004, SEC.83.)

2004-23-84

SECTION 84. (a) The department of local government finance may not prescribe a form for taxpayers to request a preliminary conference under IC 6-1.1-15-1, as amended by this act. Any written document containing the information specified in IC 6-1.1-15-1(b), as amended by this act, is sufficient to initiate a preliminary conference under this act.

(b) The department of local government finance may modify the form known as the "Form 130" to enable township assessors and taxpayers to report the results of preliminary conferences held under IC 6-1.1-15-1, as amended by this act, to the appropriate county property tax assessment board of appeals.

(c) The department of local government finance may not prescribe a form for taxpayers to request a hearing before the county property tax assessment board of appeals under IC 6-1.1-15-1(j), as added by this act. Any written document requesting the hearing is sufficient.

(d) The following provisions apply to a taxpayer who, before the effective date of this act, filed a petition for review of an assessment

determination by a township assessor in the manner provided by IC 6-1.1-15-1, as in effect before the effective date of this act:

- (1) The taxpayer is not required to file a request for a preliminary conference with the township assessor.
- (2) The provisions of IC 6-1.1-15-1, as in effect before the effective date of this act, with respect to a preliminary conference with the township assessor and a hearing before the county property tax assessment board of appeals apply to the taxpayer's petition.

2004-23-85

(Expired 7-1-2006, by P.L.23-2004, SEC.85.)

2004-23-86

SECTION 86. There is appropriated to the department of local government finance an amount sufficient from the assessment training fund established by IC 6-1.1-5.5-4.7, as amended by this act, to carry out the purposes set forth in IC 6-1.1-5.5-4.7, as amended by this act, beginning January 1, 2004, and ending June 30, 2005.

2004-23-87

SECTION 87. (a) The definitions set forth in IC 6-1.1-20 apply throughout this SECTION.

(b) The following provisions apply to a controlled project for which a notice of preliminary determination to issue bonds or enter into a lease was published before March 1, 2004:

- (1) The amendments made by IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2, and by IC 6-1.1-20-10, as added by this act, do not apply to:
 - (A) a petition requesting the application of the petition and remonstrance process to the controlled project; or
 - (B) a petition or remonstrance concerning the controlled project.
- (2) IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2, both as in effect before March 1, 2004, apply to:
 - (A) a petition requesting the application of the petition and remonstrance process to the controlled project; or
 - (B) a petition or remonstrance concerning the controlled project.

2004-23-88

SECTION 88. (a) The definitions set forth in IC 6-1.1-1 and IC 6-3-1 apply throughout this SECTION.

(b) As used in this SECTION, "deferred property tax payments" means property taxes imposed on an individual's principal place of residence for the March 1, 2002, assessment date or the January 15, 2003, assessment that are paid during calendar year 2004.

(c) An individual who pays deferred property tax payments during a taxable year is entitled to a deduction from adjusted gross income for those payments. The amount of the deduction is the lesser of:

- (1) the amount of deferred property payments paid by the

individual during the taxable year; or
(2) two thousand five hundred dollars (\$2,500) minus the amount of the deduction, if any, claimed by the individual for the preceding taxable year under IC 6-3-1-3.5(a)(17) for property taxes actually paid by the individual during calendar year 2003.

(d) The deduction provided by this SECTION is in addition to the deduction provided by IC 6-3-1-3.5(a)(17) for other property taxes paid during the same taxable year.

2004-24-7

(Expired 1-1-2009, by P.L.24-2004, SEC.7.)

2004-24-8

(Expired 7-1-2006, by P.L.24-2004, SEC.8.)

2004-25-7

(Expired 7-1-2005, by P.L.25-2004, SEC.7.)

2004-25-8

(Expired by P.L.25-2004, SEC.8.)

2004-28-185

(Expired 7-1-2006, by P.L.28-2004, SEC.185.)

2004-28-186

Amended by P.L.114-2005, SEC.3.

2004-28-187

(Expired 7-1-2004, by P.L.28-2004, SEC.187.)

2004-28-188

(Repealed by P.L.12-2005, SEC.6)

2004-28-189

(Expired 7-1-2004, by P.L.28-2004, SEC.189.)

2004-28-190

(Expired 6-30-2005, by P.L.28-2004, SEC.190.)

2004-28-191

Amended by P.L.25-2006, SEC.1.

2004-28-192

(Expired 11-2-2005, by P.L.28-2004, SEC.192.)

2004-28-193

(Expired 12-31-2005, by P.L.28-2004, SEC.193.)

2004-28-194

(Expired 11-1-2004, by P.L.28-2004, SEC.194.)

2004-28-195

(Repealed by P.L.16-2009, SEC.34.)

2004-28-196

(Expired 6-30-2004 by P.L.28-2004, SEC.196.)

2004-28-197

(Expired 1-1-2005, by P.L.28-2004, SEC.197.)

2004-28-198

(Expired 6-30-2008, by P.L.28-2004, SEC.198.)

2004-28-199

SECTION 199. A report submitted to the legislative council by the division of disability, aging, and rehabilitative services under P.L.224-2003, SECTION 8, must be in an electronic format under IC 5-14-6.

2004-28-200

(Expired 1-1-2004, by P.L.28-2004, SEC.200.)

2004-35-4

SECTION 4. IC 35-47.5-5-11, as added by this act, applies only to offenses committed after June 30, 2004.

2004-46-3

SECTION 3. IC 35-46-1-4 and IC 35-46-1-8, both as amended by this act, apply only to offenses committed after June 30, 2004.

2004-48-9

(Expired by P.L.48-2004, SEC.9.)

2004-50-6

SECTION 6. (a) IC 16-47-1-5(a)(1), as added by this act, applies to a health benefit plan described in IC 16-47-1-2(1), IC 16-47-1-2(2), and IC 16-47-1-2(3), all as added by this act, established, entered into, delivered, amended, or renewed after December 31, 2004.

(b) IC 16-47-1-5(a)(2), as added by this act, applies to a health benefit plan described in IC 16-47-1-2(4), as added by this act, on the date that the health benefit plan is established, entered into, delivered, amended, or renewed after December 31, 2004.

2004-50-7

(Expired 12-31-2005, by P.L.50-2004, SEC.7.)

2004-51-11

(Expired 5-1-2004, by P.L.51-2004, SEC.11.)

2004-51-12

SECTION 12. The amounts certified to the budget agency under IC 27-8-10-2.1(o), as amended by this act, beginning January 1, 2005,

and ending June 30, 2005, are appropriated to the budget agency for its use in making the payments required by IC 27-8-10-2.1(g), as amended by this act, beginning January 1, 2005, and ending June 30, 2005.

2004-51-13

(Expired 12-31-2006, by P.L.51-2004, SEC.13.)

2004-51-14

SECTION 14. (a) The definitions in IC 27-8-10-1 apply throughout this SECTION.

(b) IC 27-8-10-3.2, as added by this act, applies to any billing that occurs on or after the effective date of IC 27-8-10-3.2, as added by this act, regardless of when the health care services to which the bill applies were provided.

2004-52-13

(Expired 1-1-2007, by P.L.52-2004, SEC.13.)

2004-54-7

SECTION 7. (a) The Lewis and Clark bicentennial commission established by this act is the successor in interest to all property, rights, contracts, liabilities, obligations, and duties of the Lewis and Clark bicentennial commission established by P.L.7-2001.

(b) A member of Lewis and Clark bicentennial commission established by P.L.7-2001 becomes a member of the Lewis and Clark bicentennial commission established by this act without reappointment by the appointing authority. However, the member continues to serve on the commission at the pleasure of the appointing authority.

2004-55-2

(Expired 1-1-2005, by P.L.55-2004, SEC.2.)

2004-59-4

(Expired 7-1-2006, by P.L.59-2004, SEC.4.)

2004-59-5

SECTION 5. IC 27-1-12.5-2 and IC 27-1-12.5-3, both as amended by this act, apply to an annuity contract (as defined in IC 27-1-12.5-1) issued after June 30, 2004.

2004-60-3

(Expired 1-1-2006, by P.L.60-2004, SEC.3.)

2004-61-5

(Expired 6-30-2005, by P.L.61-2004, SEC.5.)

2004-61-6

(Expired 12-31-2005, by P.L.61-2004, SEC.6.)

2004-62-3

(Repealed by P.L.2-2005, SEC.136.)

2004-63-3

(Expired 11-1-2004, by P.L.63-2004, SEC.3.)

2004-64-28

SECTION 28. (a) IC 27-1-15.7-2, as amended by this act, applies only to a limited lines producer with a title qualification who renews the limited lines producer's license issued under IC 27-1-15.6 after December 31, 2005.

(b) IC 27-1-15.7-5, as amended by this act, does not apply to an insurance producer program of study until January 1, 2005.

(c) This SECTION expires July 1, 2010.

2004-64-38

SECTION 38. (a) Except as provided in subsection (b), IC 6-1.1-22-8, as amended by this act, applies only to statements prepared and mailed for property taxes and special assessments first due and payable after December 31, 2004.

(b) IC 6-1.1-22-8, as amended by this act, applies to statements prepared and mailed for property taxes and special assessments first due and payable in a county after December 31, 2003, if that date is specified in an ordinance adopted by the county under IC 6-1.1-22-8(d), as amended by this act.

2004-64-39

(Expired 1-1-2005, by P.L.64-2004, SEC.39.)

2004-64-40

(Expired 12-1-2005, by P.L.64-2004, SEC.40.)

2004-64-41

SECTION 41. The general assembly finds that the city of Marion is subject to special circumstances that justify special legislation to allow the city of Marion to establish a tax area under IC 36-7-31.3-9, as amended by this act, before January 1, 2005.

2004-66-6

Amended by P.L.2-2005, SEC.132.

2004-68-2

SECTION 2. IC 6-4.1-1-3, as amended by this act, applies to the estate of an individual who dies after June 30, 2004.

2004-71-32

(Expired 7-1-2007, by P.L.71-2004, SEC.32.)

2004-72-19

SECTION 19. IC 6-1.1-12.1-3, as amended by this act, applies to property taxes first due and payable after December 31, 2004.

2004-72-20

SECTION 20. IC 7.1-3-20-16.1, as added by this act, applies to an

application for a permit received after June 30, 2004.

2004-72-21

SECTION 21. Notwithstanding IC 7.1-3-21-3, IC 7.1-3-21-5, IC 7.1-3-21-5.2, and IC 7.1-3-21-5.4, all as amended by this act, the residency requirement of five (5) years for beer wholesalers under IC 7.1-3-21-3, IC 7.1-3-21-5, IC 7.1-3-21-5.2, and IC 7.1-3-21-5.4 (as those provisions existed on June 30, 2004) shall remain in effect for all contracts entered into before July 1, 2004, under which a permit is to be transferred from an Indiana resident to a person who was not an Indiana resident at the time of execution of the contract.

2004-73-49

(Expired by P.L.73-2004, SEC.49.)

2004-73-50

SECTION 50. Notwithstanding IC 24-9-3 and IC 24-9-4, both as added by this act, a person is not subject to a prohibition or requirement of IC 24-9-3 and IC 24-9-4, both as added by this act, with respect to a loan made before January 1, 2005.

2004-74-14

(Expired 6-30-2005, by P.L.74-2004, SEC.14.)

2004-75-6

SECTION 6. (a) As used in this SECTION, "office" refers to the office of Medicaid policy and planning established by IC 12-8-6-1.

(b) Before January 1, 2005, the office shall review the process of returning unused medication under IC 25-26-13-25, as amended by this act, and the process of reimbursing the office for unused medication of a Medicaid recipient. The office may consider in the office's review information provided by pharmacies that provide long term care pharmacy services. Beginning December 31, 2004, the office may review the process of returning unused medication when the office determines that a review is necessary.

(c) Before October 1, 2004, the office shall provide any information gathered under subsection (b) to the health finance commission established by IC 2-5-23-3. Before November 1, 2004, the health finance commission shall review the process of returning unused medication under IC 25-26-13-25, including the reimbursement to the office for the unused medication of a Medicaid recipient.

(d) This SECTION expires December 31, 2009.

2004-75-7

(Expired 12-31-2006, by P.L.75-2004, SEC.7.)

2004-78-26

SECTION 26. (a) IC 12-29-1 and IC 12-29-2, both as amended by this act, apply to property taxes first due and payable after December 31, 2003.

(b) If the department of local government finance determines that

compliance with this act would cause an unreasonable delay in the certification of budgets, tax rates, and tax levies in a county, the department of local government finance may certify budgets, tax rates, and tax levies for the county under IC 6-1.1-18-12, IC 12-29-1, and IC 12-29-2 as if this act had not been passed. However, if the department of local government finance takes this action, the affected county and the department of local government finance shall provide for an additional shortfall property tax levy and an additional budgeted amount in 2005 to replace the revenue lost in 2004 to community mental health centers as a result of certifying budgets, tax rates, and tax levies for the county under IC 6-1.1-18-12, IC 12-29-1, and IC 12-29-2 as if this act had not been passed.

(c) The amount of the shortfall levy under subsection (b) shall be treated as an addition to the amount allowed in 2005 under IC 12-29-2, as amended by this act. The ad valorem property tax levy limits imposed by IC 12-29-2, as amended by this act, do not apply to ad valorem property taxes imposed under subsection (b). The shortfall levy imposed under this SECTION may not be considered in computing ad valorem property tax levies under IC 12-29-2, as amended by this act, for property taxes first due and payable after 2005.

2004-78-27

Amended by P.L.186-2005, SEC.1.

2004-78-28

(Expired 1-1-2005, by P.L.78-2004, SEC.28.)

2004-78-29

(Expired 12-31-2005, by P.L.78-2004, SEC.29.)

2004-80-8

SECTION 8. IC 34-58, as added by this act, applies to a cause of action filed after June 30, 2004.

2004-81-15

SECTION 15. IC 6-3.1-13-7 and IC 6-3.1-13-21, both as amended by this act, apply to taxable years beginning after December 31, 2003.

2004-81-24

SECTION 24. IC 6-3-2-1, as amended by this act, and IC 6-3-2-1.5 and IC 6-3.1-11.6, both as added by this act, apply to taxable years beginning after December 31, 2004.

2004-81-25

SECTION 25. IC 6-2.5-4-5, as amended by this act, applies to transactions that occur after June 30, 2004.

2004-81-39

(Expired 1-1-2006, by P.L.81-2004, SEC.39.)

2004-81-40

SECTION 40. IC 6-3.1-19-3, as amended by this act, applies only to taxable years beginning after December 31, 2004.

2004-81-62

SECTION 62. (a) IC 6-2.5-3-5, as amended by this act, applies only to vehicles, watercraft, and aircraft that are initially titled, registered, or licensed in Indiana after June 30, 2004.

(b) IC 6-2.5-4-11, as amended by this act, applies only to transactions occurring after March 1, 2004. A retail transaction to which IC 6-2.5-4-11, as amended by this act, applies shall be considered as having occurred after March 1, 2004, if charges are collected for the retail transactions upon original statements and billings dated after March 31, 2004.

(c) IC 6-2.5-8-10, as amended by this act, and the repeal of IC 6-2.5-5-15 by this act apply only to retail transactions occurring after June 30, 2004. A retail transaction shall be considered as having occurred after June 30, 2004, to the extent that delivery of the property or services constituting selling at retail is made after that date to the purchaser or to the place of delivery designated by the purchaser. However, a transaction shall be considered as having occurred before July 1, 2004, to the extent that the agreement of the parties to the transaction was entered into before July 1, 2004, and payment for the property or services furnished in the transaction is made before July 1, 2004, notwithstanding the delivery of the property or services after June 30, 2004.

(d) IC 6-2.5-6-9, as amended by this act, applies only to deductions assigned after June 30, 2004.

(e) IC 6-3-1-3.5, IC 6-3-2-2.5, and IC 6-3-2-2.6, all as amended by this act, apply only to taxable years beginning after December 31, 2003.

(f) The following provisions apply to deductions for net operating losses that are claimed after December 31, 2003:

(1) Deductions for net operating losses that are incurred in taxable years beginning after December 31, 2003, and are carried back or carried forward and deducted in taxable years ending before January 1, 2004, must be calculated under IC 6-3-2-2.5 and IC 6-3-2-2.6, both as amended by this act.

(2) Deductions for net operating losses that were incurred in taxable years ending before January 1, 2004, and that are carried forward and deducted in taxable years ending after December 31, 2003, must be calculated under IC 6-3-2-2.5 and IC 6-3-2-2.6, both as amended by this act.

(3) Deductions for net operating losses that were incurred in taxable years ending before January 1, 2004, and are carried back or carried forward and deducted in taxable years ending before January 1, 2004, must be calculated under the versions of IC 6-3-2-2.5 and IC 6-3-2-2.6 that were in effect in the year the net operating loss was incurred.

(4) Any net operating loss carried forward and deducted in a taxable year beginning after December 31, 2003, shall be reduced by the amount of the net operating loss previously deducted in an

earlier taxable year.

(g) IC 6-4.1-1-3, as amended by this act, applies only to an adopting parent who dies after June 30, 2004.

2004-81-63

(Expired 12-31-2006, by P.L.81-2004, SEC.63.)

2004-81-64

(Expired 11-1-2004, by P.L.81-2004, SEC.64.)

2004-82-4

SECTION 4. IC 9-30-5-5, as amended by this act, applies only to offenses committed after June 30, 2004.

2004-83-2

(Expired 1-1-2006, by P.L.83-2004, SEC.2.)

2004-83-3

SECTION 3. The general assembly finds that development of the certified air carrier airport, owned and operated by the Indianapolis Airport Authority, may impact persons residing outside of Marion County, but within close proximity to the airport. In order to address the concerns of these persons, the general assembly finds that it is appropriate to appoint to the board of the Indianapolis Airport Authority (described in IC 8-22-3-4.1, as amended by this act) a member from a county, described in IC 8-22-3-4.1(e), as amended by this act, that is located in close proximity to a certified air carrier airport described in this SECTION.

2004-83-4

(Expired 1-1-2006, by P.L.83-2004, SEC.4.)

2004-84-9

(Expired 1-1-2006, by P.L.84-2004, SEC.9.)

2004-85-13

(Expired 12-31-2007, by P.L.85-2004, SEC.13.)

2004-85-45

(Expired 1-1-2005, by P.L.85-2004, SEC.45.)

2004-85-46

(Expired 1-1-2005, by P.L.85-2004, SEC.46.)

2004-85-47

(Expired 1-1-2005, by P.L.85-2004, SEC.47.)

2004-88-3

SECTION 3. IC 25-1-12, as added by this act, applies to all individuals who:

(1) hold a license, certificate, registration, or permit under IC 15,

IC 16, IC 22, or IC 25; and
(2) have been called to full-time service in the:
 (A) armed forces of the United States (as defined in
 IC 25-1-12-3, as added by this act); or
 (B) Indiana army or air national guard;
after September 11, 2001.

2004-90-12

(Expired 1-1-2006, by P.L.90-2004, SEC.12.)

2004-90-13

(Expired 1-1-2005, by P.L.90-2004, SEC.13.)

2004-90-14

(Expired 1-1-2005, by P.L.90-2004, SEC.14.)

2004-90-15

Amended by P.L.2-2005, SEC.133.

2004-90-16

(Expired 1-1-2007, by P.L.90-2004, SEC.16.)

2004-90-17

SECTION 17. IC 6-3.1-19-3, as amended by this act, applies only to taxable years beginning after December 31, 2004.

2004-91-4

(Expired 7-1-2005, by P.L.91-2004, SEC.4.)

2004-92-2

SECTION 2. IC 8-23-10-4, as amended by this act, applies only to subcontracts entered into after June 30, 2004.

2004-93-10

(Expired 1-1-2005, by P.L.93-2004, SEC.10.)

2004-94-1

(Expired 12-31-2005, by P.L.94-2004, SEC.1.)

2004-95-17

(Expired 7-1-2005, by P.L.95-2004, SEC.17.)

2004-95-18

SECTION 18. IC 5-10.2-4-3, as amended by this act, applies only to members of the Indiana state teachers' retirement fund who retire after May 31, 2004.

2004-95-19

(Expired 7-1-2005, by P.L.95-2004, SEC.19.)

2004-95-20

SECTION 20. Notwithstanding IC 1-1-1-8, the provisions of this act are not severable.

2004-96-12

(Expired 7-1-2005, by P.L.96-2004, SEC.12.)

2004-96-27

(Expired 12-31-2005, by P.L.96-2004, SEC.27.)

2004-96-28

Amended by P.L.2-2005, SEC.134.

2004-97-134

SECTION 134. The amendment of IC 35-41-4-2(f) by this act does not apply to offenses committed under IC 35-42-4-3(c) and IC 35-42-4-3(d) as those provisions existed before the amendment of IC 35-42-4-3 by P.L.79-1994, SECTION 12.

2004-97-135

(Expired 1-1-2006, by P.L.97-2004, SEC.135.)

2004-97-136

SECTION 136. (a) This SECTION applies to a taxpayer that:

- (1) was subject to the gross income tax under IC 6-2.1 before January 1, 2003;
- (2) has a taxable year that begins before January 1, 2003, and ends after December 31, 2002; and
- (3) is not subject to the adjusted gross income tax under IC 6-3 in the taxpayer's taxable year.

(b) A taxpayer shall file the taxpayer's estimated gross income tax return and pay the taxpayer's estimated gross income tax liability to the department of state revenue as provided in IC 6-2.1-5-1.1 (before its repeal).

(c) Except as otherwise provided in 45 IAC 1.1-5-3, the final gross income tax return of a taxpayer is due on the fifteenth day of the fourth month following the end of the taxpayer's regular taxable year determined as if IC 6-2.1 had not been repealed by P.L.192-2002(ss). The taxpayer shall file the final gross income tax return on a form and in the manner prescribed by the department of state revenue. At the time of filing the final gross income tax return, a taxpayer shall pay to the department of state revenue an amount equal to the remainder of:

- (1) the total gross income tax liability incurred by the taxpayer for the part of the taxpayer's taxable year that occurred in calendar year 2002; minus
- (2) the sum of:
 - (A) the total amount of gross income taxes that was previously paid by the taxpayer to the department of state revenue for any quarter of that same part of the taxpayer's taxable year; plus
 - (B) any gross income taxes that were withheld from the taxpayer for that same part of the taxpayer's taxable year under IC 6-2.1-6.

(d) The department of state revenue may prescribe forms and procedures for reconciling the returns and tax due under P.L.192-2002(ss), SECTION 199 before the enactment of this amendment and the returns and tax due under P.L.192-2002(ss), SECTION 199, as amended by this SECTION. The procedures may include procedures for granting an automatic extension for the filing of some or all returns due before April 16, 2003, under P.L.192-2002(ss), SECTION 199 before the enactment of this amendment.

As added by P.L.192-2002(ss), SEC.199. Amended by P.L.269-2003, SEC.14; P.L.269-2003, SEC.15; P.L.97-2004, SEC.136.

2004-97-137

Amended by P.L.4-2005, SEC.150.

2004-97-138

SECTION 138. (a) IC 6-1.1-10-16 (subject to SECTION 14 of this act), IC 6-1.1-10-21, and IC 14-33-7-4, all as amended by this act, apply only to property taxes first due and payable after December 31, 2002.

2004-97-139

(Expired 12-31-2005, by P.L.97-2004, SEC.139.)

2004-97-140

(Expired 6-30-2005, by P.L.97-2004, SEC.140.)

2004-97-141

SECTION 141. (a) Except as provided in subsection (b), the administrative fees deposited into:

- (1) the county supplemental juvenile probation services fund under IC 31-40-2-1;
- (2) the county supplemental adult probation services fund under IC 35-38-2-1(f); and
- (3) the local supplemental adult probation services fund under IC 35-38-2-1(g);

as amended by this act shall be used to pay for salary increases required under the salary schedule adopted under IC 36-2-16.5 and IC 11-13-8 that became effective January 1, 2004.

(b) Administrative fees collected that exceed the amount required to pay for salary increases required under the salary schedule adopted under IC 36-2-16.5 and IC 11-13-1-8 may be used in any manner permitted under IC 31-40-2-2, IC 35-38-2-1(f), or IC 35-38-2-1(i).