

**2008-1-5**

*(Expired 1-1-2009, by P.L.1-2008, SEC.5.)*

**2008-1-6**

*(Expired 7-1-2009, by P.L.1-2008, SEC.6.)*

**2008-1-7**

SECTION 7. (a) Any action taken by the department of local government finance before the effective date of this SECTION to do any of the following with respect to property taxes first due and payable in 2007 in any county is legalized and validated:

- (1) Halt billing and collection.
- (2) Invalidate the certification under IC 6-1.1-17-16(f) of the department's actions concerning budgets, rates, and levies.
- (3) Revise and reissue certifications referred to in subdivision (2).
- (4) Require the preparation and delivery under IC 6-1.1-22-5 of an abstract that is based on the assessed values determined in a reassessment:
  - (A) performed by; or
  - (B) ordered by;

the department of local government finance under IC 6-1.1-4 or IC 6-1.1-14.

- (5) Allow payments of installments on dates and in amounts different from the dates and amounts that applied in an earlier issuance of tax statements by the county.
- (6) Allow the issuance of reconciling property tax statements to reconcile the payment of different amounts referred to in subdivision (5) as compared to the amounts finally determined to be due and payable.
- (7) Waive all or part of a penalty under IC 6-1.1-37-10.

(b) The department of local government finance may take any action listed in subsection (a) on or after the effective date of this SECTION with respect to property taxes first due and payable in 2007 in any county.

(c) Any action taken before the effective date of this SECTION by a unit of local government or a public official on behalf of a unit of local government that:

- (1) is in response to; and
- (2) is consistent with;

an action of the department of local government finance referred to in subsection (a) is legalized and validated.

(d) A unit of local government or a public official on behalf of a unit of local government may take any action on or after the effective date of this SECTION that:

- (1) is in response to; and
- (2) is consistent with;

an action of the department of local government finance referred to in subsection (a) or (b).

**2008-1-8**

*(Expired 1-1-2009, by P.L.1-2008, SEC.8.)*

**2008-1-9**

SECTION 9. (a) Notwithstanding any provision in IC 6-3.5-1.1 (including the August 1 deadlines applicable under IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), and IC 6-3.5-1.1-26(e)), a county council may in 2007 adopt an additional county adjusted gross income tax rate under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 at any time before January 1, 2008.

(b) Notwithstanding any provision in IC 6-3.5-6 (including the August 1 deadlines applicable under IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), and IC 6-3.5-6-32(e)), a county income tax council or county council, as applicable, may in 2007 adopt an additional county option income tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 at any time before January 1, 2008.

(c) An ordinance to impose an additional county adjusted gross income tax rate under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 or an additional county option income tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 is legalized and validated if:

- (1) the ordinance was adopted after the August 1 deadline applicable under IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), IC 6-3.5-1.1-26(e), IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), or IC 6-3.5-6-32(e);
- (2) the ordinance was adopted before the effective date of this SECTION; and
- (3) except for the requirement that the ordinance be adopted by the August 1 deadline, the ordinance was adopted as required by law.

(d) Notwithstanding any provision of IC 6-3.5-1.1 or IC 6-3.5-6, any additional county adjusted gross income tax rate adopted in 2007 under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 and any additional county option income tax rate adopted in 2007 under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 takes effect as follows:

- (1) In the case of an ordinance adopted before October 1, 2007, the tax rate takes effect October 1, 2007.
- (2) In the case of an ordinance adopted after September 30, 2007, and before October 16, 2007, the tax rate takes effect November 1, 2007.
- (3) In the case of an ordinance adopted after October 15, 2007, and before November 16, 2007, the tax rate takes effect December 1, 2007.
- (4) In the case of an ordinance adopted after November 15, 2007, and before January 1, 2008, the tax rate takes effect January 1, 2008.

**2008-1-10**

SECTION 10. (a) If the balance available in the property tax reduction trust fund is insufficient to pay at least one hundred twelve million dollars (\$112,000,000) in the state fiscal year ending June 30, 2008, as additional 2008 homestead credits under P.L.234-2007, SECTION 301, the auditor of state shall transfer from the state general fund to the property tax reduction trust fund the difference between one

hundred twelve million dollars (\$112,000,000) and the balance available in the property tax reduction trust fund. The amount necessary to make the transfer required by this subsection is appropriated from the state general fund.

(b) If any amounts are transferred to the property tax reduction trust fund under subsection (a), the auditor of state shall transfer from the property tax reduction trust fund to the state general fund the amount necessary to repay the amount transferred to the property tax reduction trust fund. Any repayment transfers required by this subsection shall be made according to a schedule determined by the budget agency. The amount necessary to make any repayment transfers required by this subsection is appropriated from the property tax reduction trust fund.

#### **2008-3-270**

*(Expired 6-30-2008, by P.L.3-2008, SEC.270.)*

#### **2008-3-271**

SECTION 271. (a) As used in this SECTION, "board" refers to the spinal cord and brain injury research board created by IC 16-41-42.2-5, as added by this act.

(b) Notwithstanding IC 16-41-42.2-5, as added by this act, members initially appointed to the board under IC 16-41-42.2-5(b)(1), IC 16-41-42.2-5(c)(1), and IC 16-41-42.2-5(c)(2), all as added by this act, are appointed for a term of four (4) years.

(c) Notwithstanding IC 16-41-42.2-5, as added by this act, members initially appointed to the board under IC 16-41-42.2-5(c)(3) and IC 16-41-42.2-5(c)(4), both as added by this act, are appointed for a term of three (3) years.

(d) Notwithstanding IC 16-41-42.2-5, as added by this act, members initially appointed to the board under IC 16-41-42.2-5(b)(4) and IC 16-41-42.2-5(c)(5), both as added by this act, are appointed for a term of two (2) years.

(e) Notwithstanding IC 16-41-42.2-5, as added by this act, members initially appointed to the board under IC 16-41-42.2-5(b)(2) and IC 16-41-42.2-5(b)(3), both as added by this act, are appointed for a term of one (1) year.

(f) This SECTION expires July 1, 2011.

#### **2008-5-3**

SECTION 3. (a) IC 10-12-5-3 and IC 10-12-5-4, both as amended by this act, apply to supplemental benefits payable after June 30, 2007, to retired employee beneficiaries of the state police pre-1987 retirement system established under IC 10-12-3.

(b) The payment of a supplemental benefit recomputed under IC 10-12-5-3 and IC 10-12-5-4, both as amended by this act, for the period after June 30, 2007, and before the date on which the recomputed supplemental benefit is first paid, must be reduced by the amount of any supplemental benefit computed and paid after June 30, 2007, under IC 10-12-5-3 and IC 10-12-5-4 before those sections were amended by this act.

**2008-7-1**

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

**2008-12-4**

*(Expired 1-1-2009, by P.L.12-2008, SEC.4.)*

**2008-18-3**

SECTION 3. (a) IC 32-20-3-2, as amended by this act, applies only to determinations of marketable record title (as defined in IC 32-20-2-2) after June 30, 2008.

(b) Under IC 32-20-3-2, as amended by this act, marketable record title (as defined in IC 32-20-2-2) is subject to all interests of the department of environmental management arising from the recording of a restrictive covenant under IC 13, regardless of whether the recording occurred before July 1, 2008.

**2008-21-19**

*(Expired 1-1-2009, by P.L.21-2008, SEC.19.)*

**2008-24-1**

*(Expired 12-1-2008, by P.L.24-2008, SEC.1.)*

**2008-28-5**

SECTION 5. This act applies only to benefits payable with respect to a member of:

- (1) the 1925 police pension fund;
- (2) the 1937 firefighters' pension fund;
- (3) the 1953 police pension fund; or
- (4) the 1977 police officers' and firefighters' pension and disability fund;

who dies after June 30, 2008.

**2008-29-1**

*(Expired 11-1-2008, by P.L.29-2008, SEC.1.)*

**2008-31-6**

SECTION 6. (a) A person that has registered a school bus owned by a person other than a school corporation before March 1, 2008, in compliance with IC 9-18-2-7, before its amendment by this act, may display the license plates issued for the school bus in 2008 and through July 28, 2009.

(b) This SECTION expires December 31, 2009.

**2008-32-9**

SECTION 9. (a) As used in this SECTION, "INSafe" refers to the division of the department of labor described in IC 22-8-1.1-40, as amended by this act.

(b) The unencumbered and unallocated part of the appropriation made by P.L.234-2007, SECTION 4, to the Department of Labor, Bureau of Safety Education and Training for the state fiscal year beginning July 1, 2008, is transferred to INSafe.

(c) The following restrictions on the appropriation imposed upon the Bureau of Safety Education and Training by P.L.234-2007, SECTION 4, do not apply to INSafe:

(1) Federal cost reimbursements for expenses attributable to the Bureau of Safety Education and Training appropriations shall be deposited into the special fund for safety and health consultation services.

(2) The above appropriations for the Bureau of Safety Education and Training shall not be used to compete with consultation services provided by legitimate engineering firms, insurance companies, or professional consultants. The Bureau of Safety Education and Training shall limit training activities to private companies for which it has conducted an on-site consultation and shall limit training to only direct employees at that site.

(d) The following conditions apply to the appropriation made to the Bureau of Safety Education and Training by P.L.234-2007, SECTION 4, as transferred to INSafe by this act:

(1) Federal cost reimbursements for expenses attributable to the INSafe appropriations shall be deposited into the special fund for safety and health consultation, education, and training services.

(2) The mission of INSafe is to provide safety and health education, consultation, and training service without unnecessarily competing with private sector entities that may provide similar services.

#### **2008-36-3**

SECTION 3. A rule adopted under IC 9-21-2-1, before its amendment by this act, expires on the date on which the commissioner of the Indiana department of transportation issues an order under IC 9-21-2-1, as amended by this act.

#### **2008-41-2**

SECTION 2. IC 16-37-1-12, as amended by this act, applies only to crimes committed after June 30, 2008.

#### **2008-55-2**

SECTION 2. IC 27-1-37.3, as added by this act, applies to a health care contract (as defined in IC 27-1-37.3-6) that is entered into, amended, or renewed after June 30, 2008.

#### **2008-57-7**

*(Expired 7-1-2009, by P.L.57-2008, SEC.7.)*

#### **2008-57-8**

SECTION 8. (a) IC 22-14-3-2, as amended by this act, applies to amusement and entertainment permits issued after June 30, 2008.

(b) This subsection applies to an amusement and entertainment permit issued before July 1, 2008. Notwithstanding IC 22-14-3-2, as amended by this act, an amusement and entertainment permit expires one (1) year after the date of issuance.

**2008-58-52**

*(Expired 7-1-2009, by P.L.58-2008, SEC.52.)*

**2008-60-1**

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

**2008-61-16**

*(Expired 1-1-2009, by P.L.61-2008, SEC.16.)*

**2008-61-17**

*(Expired 11-2-2008, by P.L.61-2008, SEC.17.)*

**2008-63-7**

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

**2008-65-5**

SECTION 5. (a) IC 36-8-4.5-9, as added by this act, does not apply to or abrogate an agreement or a contract in effect on July 1, 2008.

(b) IC 36-8-4.5-9, as added by this act, applies to an agreement or a contract entered into, renewed, or extended after June 30, 2008.

(c) This SECTION expires July 1, 2011.

**2008-68-2**

SECTION 2. IC 35-45-19-3, as added by this act, applies only to offenses committed after June 30, 2008.

**2008-69-3**

*(Expired 6-30-2009, by P.L.69-2008, SEC.3.)*

**2008-70-2**

SECTION 2. (a) The department of local government finance may adopt temporary rules in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1 to implement IC 6-1.1-12.6, as added by this act. A temporary rule adopted under this SECTION expires on the earliest of the following:

(1) The date that the department of local government finance adopts another temporary rule under this SECTION that repeals, amends, or supersedes the previously adopted temporary rule.

(2) The date that the department of local government finance adopts a permanent rule under IC 4-22-2 that repeals, amends, or supersedes the previously adopted temporary rule.

(3) The date specified in the temporary rule.

(4) July 1, 2011.

(b) This SECTION expires July 1, 2011.

**2008-70-3**

SECTION 3. IC 6-1.1-12.6, as added by this act, applies only to property taxes first due and payable after 2009.

**2008-73-1**

SECTION 1. (a) As used in this SECTION, "division" refers to the

division of disability and rehabilitative services established by IC 12-9-1-1.

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

(c) As used in this SECTION, "waiver" refers to any waiver administered by the office and the division under section 1915(c) of the federal Social Security Act.

(d) Before July 1, 2008, the office shall apply to the United States Department of Health and Human Services for approval to amend a waiver to set priorities as described in subsection (e) in providing services under the waiver.

(e) The waiver amendment must provide for the following individuals to be given priority in receiving services under the waiver:

(1) An individual who is determined by the state department of health to no longer need or receive active treatment provided in a supervised group living setting.

(2) An individual who is receiving service under the direction of the division in a supervised group living setting, nursing facility, or large private intermediate care facility and has a history of unexplained injuries or documented abuse that is substantiated by the division and that threatens the health and welfare of the individual.

(3) A current resident, or the guardian of a resident who is incapacitated, of a large, private intermediate care facility for the mentally retarded who requests to leave the facility.

(4) An individual who will be attaining the maximum age for a residential or group home setting funded by the department of education, the division of family resources, or the office.

(5) An individual for whom the primary caregiver of the individual is no longer able to care for the individual due to:

(A) the death of the primary caregiver;

(B) the long term institutionalization of the primary caregiver;

(C) the long term incapacitation of the primary caregiver; or

(D) the long term incarceration of the primary caregiver.

(6) An individual who is on the waiver waiting list and has been determined to have a shortened life span as defined by the division.

(7) Any other priority as determined by the division.

(f) The office may not implement the amendment to the waiver until the office files an affidavit with the governor attesting that the amendment to the federal waiver applied for under this SECTION is in effect. The office shall file the affidavit under this subsection not later than five (5) days after the office is notified that the waiver amendment is approved.

(g) If the office receives approval for the amendment to the waiver under this SECTION from the United States Department of Health and Human Services and the governor receives the affidavit filed under subsection (f), the office shall implement the amendment to the waiver not more than sixty (60) days after the governor receives the affidavit.

(h) The office may adopt rules under IC 4-22-2 necessary to implement this SECTION.

(i) This SECTION expires July 1, 2016.

**2008-80-6**

SECTION 6. IC 35-41-1-5.5, as added by this act, and IC 35-50-6-3, IC 35-50-6-4, and IC 35-50-6-5, all as amended by this act, apply only to persons convicted after June 30, 2008.

**2008-81-6**

SECTION 6. IC 35-43-5-20, as added by this act, applies only to crimes committed after June 30, 2008.

**2008-82-2**

SECTION 2. (a) IC 22-14-7-21(d), as added by this act, applies to certifications issued not more than three (3) years before the date on which this act takes effect.

(b) This SECTION expires July 1, 2011.

**2008-85-7**

SECTION 7. (a) As used in this SECTION, "commission" refers to the courthouse preservation advisory commission established by IC 14-21-4-3, as added by this act.

(b) Notwithstanding IC 14-21-4-5, as added by this act, the initial members of the commission shall be appointed to terms as follows:

(1) One (1) member appointed under IC 14-21-4-4(a)(1), as added by this act, for a term of three (3) years.

(2) One (1) member appointed under IC 14-21-4-4(a)(2), as added by this act, for a term of three (3) years.

(3) One (1) member appointed under IC 14-21-4-4(a)(3), as added by this act, for a term of three (3) years.

(4) One (1) member appointed under IC 14-21-4-4(a)(4), as added by this act, for a term of two (2) years.

(5) One (1) member appointed under IC 14-21-4-4(a)(5), as added by this act, for a term of two (2) years.

(6) One (1) member appointed under IC 14-21-4-4(a)(6), as added by this act, for a term of two (2) years.

(7) One (1) member appointed under IC 14-21-4-4(a)(7), as added by this act, for a term of one (1) year.

(8) One (1) member appointed under IC 14-21-4-4(a)(8), as added by this act, for a term of one (1) year.

(c) Notwithstanding IC 14-21-4-5, as added by this act, initial appointments under subsection (b) must be made not later than August 1, 2008.

(d) The commission shall submit a report to the legislative council before August 1, 2011, that includes the commission's findings and recommendations concerning the topics in IC 14-21-4-9(5) through IC 14-21-4-9(9), as added by this act. The report must be in an electronic format under IC 5-14-6.

(e) This SECTION expires July 1, 2012.

**2008-88-1**

*(Expired 11-1-2008, by P.L.88-2008, SEC.1.)*

**2008-88-2**

*(Expired 11-1-2008, by P.L.88-2008, SEC.2.)*

**2008-89-2**

SECTION 2. (a) As used in this SECTION, "department" refers to the department of homeland security established by IC 10-19-2-1.

(b) Notwithstanding IC 36-8-21.5-9, as added by this act, the department shall adopt rules to implement IC 36-8-21.5, as added by this act, in the same manner as emergency rules are adopted under IC 4-22-2-37.1. Any rules adopted under this SECTION must be adopted not later than January 1, 2010, as required by IC 36-8-21.5-9, as added by this act. A rule adopted under this SECTION expires on the earlier of:

(1) the date the rule is adopted by the department under IC 4-22-2-24 through IC 4-22-2-36 to implement IC 36-8-21.5, as added by this act; or

(2) July 1, 2012.

(c) This SECTION expires July 1, 2012.

**2008-92-4**

SECTION 4. IC 24-4-16.4-4, as added by this act, applies to offenses committed after June 30, 2008.

**2008-93-4**

*(Expired 9-1-2008, by P.L.93-2008, SEC.4.)*

**2008-94-65**

*(Expired 7-2-2009, by P.L.94-2008, SEC.65.)*

**2008-94-66**

SECTION 66. IC 7.1-5-7-8, as amended by this act, applies only to offenses committed after June 30, 2008.

**2008-94-67**

SECTION 67. The intent and purpose of IC 7.1-5-8-4, IC 7.1-5-8-5, IC 7.1-5-8-6, all as amended by this act, is the promotion of performing arts in Indiana.

**2008-94-68**

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

**2008-94-69**

SECTION 69. (a) As used in this SECTION, "alcohol server" has the meaning set forth in IC 7.1-3-1.5-1.

(b) As used in this SECTION, "certified trainer" has the meaning set forth in IC 7.1-3-1.5-1.3, as added by this act.

(c) As used in this SECTION, "commission" refers to the alcohol and tobacco commission established by IC 7.1-2-1-1.

(d) As used in this SECTION, "dealer permittee" has the meaning set forth in IC 7.1-3-1.5-2.

(e) As used in this SECTION, "retailer permittee" has the meaning

set forth in IC 7.1-3-1.5-4.

(f) As used in this SECTION, "trainer certificate" has the meaning set forth in IC 7.1-3-1.5-4.4, as added by this act.

(g) Notwithstanding IC 7.1-3-1.5-12, a person who is training alcohol servers or individuals who plan to become certified trainers before July 1, 2006, may continue to train alcohol servers or individuals who plan to become certified trainers without a certificate issued under IC 7.1-3-1.5 pending the processing of an application for a trainer certificate under this SECTION.

(h) The person described in subsection (g) may submit to the commission an application for a trainer certificate under IC 7.1-3-1.5. To be entitled to continue training without a trainer certificate under subsection (g), the person must submit the application before March 1, 2007.

(i) The person described in subsection (g) shall cease training alcohol servers and individuals who plan to become certified trainers if:

- (1) the person fails to submit an application within the time allowed under subsection (h); or
- (2) the commission notifies the person that the commission has rejected the application submitted by the person under this SECTION.

(j) Notwithstanding IC 7.1-3-1.5-13:

(1) a retailer permittee or dealer permittee who is operating an establishment where alcoholic beverages are served or sold must ensure that each alcohol server completes a program established or approved under IC 7.1-3-1.5-6, as amended by this act, not later than:

(A) January 1, 2010; or

(B) one hundred twenty (120) days after the date the alcohol server begins employment at the establishment;

whichever is later; and

(2) a retailer permittee, a dealer permittee, or a management representative of a retailer or dealer permittee must complete a program established or approved under IC 7.1-3-1.5-6, as amended by this act, not later than:

(A) January 1, 2010; or

(B) one hundred twenty (120) days after the date the retailer permittee or dealer permittee is issued a retailer permit or dealer permit under IC 7.1-3;

whichever is later.

(k) This SECTION expires December 31, 2011.

#### **2008-94-70**

SECTION 70. IC 7.1-5-7-1, as amended by this act, applies to crimes committed after June 30, 2008.

#### **2008-98-51**

SECTION 51. (a) As used in this SECTION, "Indiana port commission" means the Indiana port commission established by IC 8-10-1-3, as in effect before the effective date of this act.

(b) As used in this SECTION, "ports of Indiana" means the ports of Indiana established by IC 8-10-1-3, as amended by this act.

(c) After June 30, 2008, a reference to the Indiana port commission in a statute, a rule, or other document is considered a reference to the ports of Indiana, as the successor entity.

**2008-101-13**

SECTION 13. IC 6-1.1-1-9, IC 6-1.1-12-17.9, and IC 6-1.1-20.9-2, all as amended by this act, apply to property taxes first due and payable after December 31, 2008.

**2008-102-16**

*(Expired 12-31-2008, by P.L.102-2008, SEC.16.)*

**2008-104-25**

*(Expired 7-1-2009, by P.L.104-2008, SEC.25.)*

**2008-104-26**

SECTION 26. (a) Members appointed to the sexual assault standards and certification board under IC 4-23-25-11, before its repeal by this act, are members of the sexual assault victim advocate standards and certification board established by IC 5-2-6-23, as added by this act.

(b) Members appointed under subsection (a) shall serve for the terms for which they were originally appointed.

(c) The members appointed to the sexual assault victim advocate standards and certification board under IC 5-2-6-23(c)(11) and IC 5-2-6-23(c)(12), as added by this act, are initially appointed for a term of four (4) years.

(d) This SECTION expires December 31, 2012.

**2008-106-54**

SECTION 54. The rules adopted by the bureau of motor vehicles before July 1, 2008, concerning:

- (1) IC 9-18-26; and
- (2) IC 9-22-4;

are considered, after June 30, 2008, rules of the secretary of state.

**2008-106-55**

*(Expired 7-1-2009, by P.L.106-2008, SEC.55.)*

**2008-106-56**

SECTION 56. (a) The legislative services agency shall prepare legislation for introduction in the 2009 regular session of the general assembly to organize and correct statutes affected by this act.

(b) This SECTION expires January 1, 2011.

**2008-107-18**

SECTION 18. The rules adopted under IC 4-22-2 by the bureau of motor vehicles before January 1, 2009, concerning commercial driver training schools and instructors of commercial driver training schools are considered, on and after January 1, 2009, rules of the Indiana

criminal justice institute.

**2008-107-19**

SECTION 19. (a) For the period beginning January 1, 2009, and ending June 30, 2009, there is transferred to the Indiana criminal justice institute from money appropriated to the bureau of motor vehicles an amount that is necessary to give full effect to the transfer of responsibilities concerning the licensing of commercial driver training schools and instructors from the bureau of motor vehicles to the Indiana criminal justice institute under this act.

(b) The source and amount of money transferred under subsection (a) shall be:

- (1) determined jointly by the bureau of motor vehicles and the Indiana criminal justice institute; and
- (2) memorialized not later than January 1, 2009, in a writing that is subject to approval by the budget agency.

**2008-107-20**

SECTION 20. (a) Notwithstanding IC 9-13-2-42, as amended by this act, a person who engages in the business of selling at least twelve (12) off-road vehicles to the general public each year for delivery in Indiana whose business name begins with the letters A through L, inclusive, is not required to apply for a dealer's license under IC 9-23-2 with the bureau of motor vehicles until the month in 2009 required by IC 9-23-2-8.

(b) This SECTION expires December 31, 2009.

**2008-108-4**

SECTION 4. (a) The definitions set forth in IC 3-5-2 apply throughout this SECTION.

(b) The secretary of state may designate one (1) county as a vote center pilot county under IC 3-11-18, as amended by this act.

(c) A county must file with the secretary of state an application to be designated a vote center pilot county under IC 3-11-18, as amended by this act, not later than March 17, 2008.

(d) The secretary of state shall act in accordance with IC 3-11-18, as amended by this act, and this SECTION to designate a county as a vote center pilot county not later than April 1, 2008.

(e) The designation of a county as a vote center pilot county under this SECTION is effective June 1, 2008.

(f) A county designated as a vote center pilot county under:

- (1) P.L.164-2006, SECTION 148 (before its expiration); or
- (2) this SECTION;

is automatically redesignated as a vote center pilot county under IC 3-11-18, as amended by this act, on July 1, 2008.

(g) This SECTION expires December 31, 2010.

**2008-108-5**

SECTION 5. (a) As used in this SECTION, "HAVA money" refers to money received by the state under the Help America Vote Act of 2002 (42 U.S.C. 15301 through 42 U.S.C. 15545).

(b) The definitions in IC 3-5-2 apply throughout this SECTION.

(c) HAVA money received after December 31, 2007, shall be allocated to reimburse the following counties for the purchase of new voting systems:

- (1) Boone County.
- (2) Cass County.
- (3) Parke County.
- (4) Randolph County.

(d) The secretary of state, as the state's chief election official under IC 3-6-3.7-1, shall petition the federal Election Assistance Commission for authority to use HAVA money to reimburse counties as provided in subsection (c). In addition to other arguments that the secretary of state may make in the petition, the secretary of state shall inform the Election Assistance Commission that the general assembly considers the circumstances of the counties described in subsection (c) as different from other jurisdictions that have requested to use HAVA money to purchase new voting systems to replace voting systems purchased from HAVA money. Other states have sought to replace functioning voting systems that the state has chosen to abandon for public policy reasons. The state of Indiana is petitioning to use HAVA money to replace voting systems that cannot be used because of the lack of technical and other operating support for the voting systems due to the dissolution of the companies that sold the voting systems.

(e) This SECTION expires July 1, 2013.

#### **2008-108-6**

SECTION 6. (a) There is appropriated to the election administration assistance fund one hundred twenty-five thousand two hundred dollars (\$125,200) from the state general fund to match any money granted to the state by the federal government after December 31, 2007, under the Help America Vote Act of 2002 (42 U.S.C. 15301 through 42 U.S.C. 15545), beginning July 1, 2008, and ending June 30, 2010.

(b) This SECTION expires July 1, 2010.

#### **2008-109-4**

SECTION 4. (a) IC 5-10-8-14, as added by this act, applies to a state employee health plan that is established, entered into, delivered, amended, or renewed after June 30, 2008.

(b) IC 27-8-24.2, as added by this act, applies to a policy of accident and sickness insurance that is issued, delivered, amended, or renewed after June 30, 2008.

(c) IC 27-13-7-19, as added by this act, applies to an individual contract or a group contract that is entered into, delivered, amended, or renewed after June 30, 2008.

#### **2008-111-7**

*(Expired 12-31-2008, by P.L.111-2008, SEC.7.)*

#### **2008-113-9**

SECTION 9. Actions taken under IC 12-8-1, IC 12-8-2, IC 12-8-6, and IC 12-8-8 after December 31, 2007, and before the passage of this

act are legalized and validated to the extent that those actions would have been legal and valid if this act had been enacted before January 1, 2008.

**2008-114-34**

*(Expired 1-1-2009, by P.L.114-2008, SEC.34.)*

**2008-114-35**

SECTION 35. IC 13-30-10-1, as amended by this act, and IC 13-30-10-1.5, as added by this act, apply only to crimes committed on or after the effective date of this SECTION.

**2008-115-15**

SECTION 15. Actions taken after June 30, 2007, and before the passage of this act that would have been valid under IC 5-13-10.5-3, as amended by this act, are legalized and validated.

**2008-117-4**

*(Expired 12-31-2008, by P.L.117-2008, SEC.4.)*

**2008-119-20**

SECTION 20. (a) Notwithstanding IC 11-13-3-4(j), the parole board is not required to require a parolee who is a sexually violent predator under IC 35-38-1-7.5 to wear a monitoring device (as described in IC 35-38-2.5-3) that can transmit information twenty-four (24) hours each day regarding a person's precise location unless the parolee was released to parole after June 30, 2009.

(b) The parole board may require a parolee described in subsection (a) to wear a monitoring device (as described in IC 35-38-2.5-3) that can transmit information twenty-four (24) hours each day regarding a person's precise location, even if the parolee was released to parole before July 1, 2009.

(c) This SECTION expires January 1, 2010.

**2008-119-21**

*Amended by P.L.1-2009, SEC.175.*

**2008-121-5**

SECTION 5. (a) This SECTION does not apply to the conversion of acute care beds to comprehensive care beds under IC 16-29-3.

(b) As used in this SECTION, "comprehensive care bed" means a bed that:

- (1) is licensed or is to be licensed under IC 16-28-2;
- (2) functions as a bed licensed under IC 16-28-2; or
- (3) is subject to IC 16-28.

The term does not include a comprehensive care bed that will be used solely to provide specialized services and that is subject to IC 16-29.

(c) As used in this SECTION, "replacement bed" means a comprehensive care bed that is relocated to a health facility that is licensed or is to be licensed under IC 16-28. This term includes comprehensive care beds that are certified for participation in:

- (1) the state Medicaid program; or
- (2) both the state Medicaid program and federal Medicare program.

(d) Except as provided in subsection (e), the Indiana health facilities council may not recommend and the state department of health may not approve the certification of new or converted comprehensive care beds for participation in the state Medicaid program unless the statewide comprehensive care bed occupancy rate is more than ninety-five percent (95%), as calculated annually on January 1 by the state department of health.

(e) This SECTION does not apply to the following:

- (1) A health facility that:
  - (A) seeks a replacement bed exception;
  - (B) is licensed or is to be licensed under IC 16-28;
  - (C) applies to the state department of health to certify a comprehensive care bed for participation in the Medicaid program if the comprehensive care bed for which the health facility is seeking certification is a replacement bed for an existing comprehensive care bed;
  - (D) applies to the division of aging in the manner:
    - (i) described in subsection (f); and
    - (ii) prescribed by the division; and
  - (E) meets the licensure, survey, and certification requirements of IC 16-28.

(2) A continuing care retirement community required to file a disclosure statement under IC 23-2-4 if the continuing care retirement community is under development on March 30, 2008. In determining whether a continuing care retirement community is under development, the state department shall consider the following:

- (A) whether:
  - (i) architectural plans have been completed;
  - (ii) funding has been received;
  - (iii) zoning requirements have been met; and
  - (iv) construction plans for the project have been approved by the state department and the division of fire and building safety; and
- (B) any other evidence that the state department determines is an indication that the continuing care retirement community is under development.

(f) An application made under subsection (e)(1)(D) for a replacement bed exception must include the following:

- (1) The total number and identification of the existing comprehensive care beds that the applicant requests be replaced by health facility location and by provider.
- (2) If the replacement bed is being transferred to a different health facility, a verification from the health facility holding the comprehensive care bed certification that the health facility has agreed to transfer the beds to the applicant health facility.
- (3) If the replacement bed is being transferred to a different health facility under different ownership, a copy of the complete

agreement between the health facility transferring the beds and the applicant health facility.

(4) Any other information requested by the division of aging that is necessary to evaluate the transaction.

(g) This SECTION expires June 30, 2011.

**2008-122-25**

*(Expired 11-2-2008, by P.L.122-2008, SEC.25.)*

**2008-124-4**

SECTION 4. IC 5-10-8.5-18, as amended by this act, applies to premiums paid after July 31, 2007, for individual or group health coverage for a retired participant and the spouse and dependents of a retired participant.

**2008-124-5**

*(Expired 12-31-2008, by P.L.124-2008, SEC.5.)*

**2008-124-6**

SECTION 6. IC 5-10.2-4-6, as amended by this act, applies to disability retirement benefits payable by the Indiana state teachers' retirement fund and the public employees' retirement fund after December 31, 2007.

**2008-125-6**

SECTION 6. 585 IAC 1-9-4(4)(B) is void. The publisher of the Indiana Administrative Code and Indiana Register shall remove that provision from the Indiana Administrative Code.

**2008-126-13**

SECTION 13. IC 9-26-1-1, IC 9-26-1-2, IC 9-26-1-6, IC 9-26-1-8, IC 9-26-1-9, IC 9-30-5-3, IC 9-30-5-10, and IC 35-50-1-2, all as amended by this act, apply only to crimes committed after June 30, 2008.

**2008-126-14**

SECTION 14. IC 9-26-1-1.5, as added by this act, applies only to crimes committed after June 30, 2008.

**2008-127-22**

SECTION 22. (a) Notwithstanding IC 33-33-24-1, as amended by this act, the Franklin circuit court is not expanded to two (2) judges until January 1, 2009.

(b) The second judge of the Franklin circuit court added by IC 33-33-24-1, as amended by this act, shall be elected at the general election on November 4, 2008, for a term beginning January 1, 2009, and ending December 31, 2014.

(c) A political party may nominate one (1) candidate to be elected judge of the court at the 2008 general election using the candidate vacancy provisions under IC 3-13-1. Other candidates may qualify under IC 3-8-6 to be voted on at the general election.

(d) This SECTION expires January 1, 2015.

**2008-127-23**

SECTION 23. (a) Notwithstanding IC 33-30-2-1 and IC 33-33-48-2, both as amended by this act, the:

- (1) Madison county court is not abolished; and
- (2) Madison superior court is not expanded from three (3) judges to five (5) judges;

until January 1, 2009.

(b) As of January 1, 2009, the Madison county court is abolished.

(c) Any case pending in the Madison county court after the close of business on December 31, 2008, is transferred on January 1, 2009, to the Madison superior court. All cases transferred under this SECTION that are eligible to be heard by the standard small claims and misdemeanor division established by IC 33-33-48-11, as amended by this act, shall be transferred to the standard small claims and misdemeanor division of the Madison superior court in accordance with the venue requirements prescribed in Rule 75 of the Indiana Rules of Trial Procedure. A case transferred under this SECTION shall be treated as if the case were filed in the Madison superior court.

(d) On January 1, 2009, all property and obligations of the Madison county court become the property and obligations of the Madison superior court.

(e) The fourth and fifth judges of the Madison superior court added under IC 33-33-48-2, as amended by this act, shall be the two (2) persons who are elected Madison county court judges on November 4, 2008. The initial elections of the fourth and fifth judges for the Madison superior court, established by IC 33-33-48-2, as amended by this act, shall take place at the general election on November 4, 2014. The terms of the fourth and fifth judges of the Madison superior court elected in November 2014 begin January 1, 2015.

(f) This SECTION expires January 2, 2015.

**2008-127-24**

SECTION 24. (a) Notwithstanding IC 33-33-52-3, as amended by this act, the Miami superior court is not expanded to two (2) judges until January 1, 2009.

(b) The governor shall appoint a person under IC 3-13-6-1(f) to serve as the second judge of the Miami superior court added by IC 33-33-52-3, as amended by this act. The term of the initial judge appointed under this subsection begins January 1, 2009, and ends December 31, 2010.

(c) The initial election of the second judge of the Miami superior court added by IC 33-33-52-3, as amended by this act, is the general election on November 2, 2010. The term of the judge initially elected under this subsection begins January 1, 2011.

(d) This SECTION expires January 2, 2011.

**2008-127-25**

*(Expired 1-2-2009, by P.L.127-2008, SEC.25.)*

**2008-127-26**

SECTION 26. (a) As of January 1, 2009:

(1) the joint Jefferson County and Switzerland County fifth judicial circuit court established under IC 33-33-39-1 and IC 33-33-78-2, both before their amendment by this act, is abolished;

(2) the Jefferson County fifth judicial circuit court is established under IC 33-33-39-1, as amended by this act; and

(3) the Switzerland County ninety-first judicial circuit court is established under IC 33-33-78-2, as amended by this act.

(b) A case or any other matter pending in the joint Jefferson County and Switzerland County fifth judicial circuit court after the close of business on December 31, 2008:

(1) that originated in Jefferson County shall be transferred to the Jefferson County fifth judicial circuit court on January 1, 2009; and

(2) that originated in Switzerland County shall be transferred to the Switzerland County ninety-first judicial circuit court on January 1, 2009.

(c) The initial judge of the Jefferson County fifth judicial circuit court shall be the person who is the joint Jefferson County and Switzerland County fifth judicial circuit court judge serving on December 31, 2008. The judge shall serve the remainder of the judge's term as judge of the joint Jefferson County and Switzerland County fifth judicial circuit court serving as judge of the Jefferson County fifth judicial circuit court.

(d) The initial prosecuting attorney of the Jefferson County fifth judicial circuit shall be the person who is the joint Jefferson County and Switzerland County fifth judicial circuit prosecuting attorney serving on December 31, 2008. The prosecuting attorney shall serve the remainder of the prosecuting attorney's term as prosecuting attorney for the joint Jefferson County and Switzerland County fifth judicial circuit serving as prosecuting attorney for the Jefferson County fifth judicial circuit.

(e) The initial election of a judge for the Switzerland County ninety-first judicial circuit court established by IC 33-33-78-2, as amended by this act, is the general election on November 4, 2008. A political party may nominate one (1) candidate to be elected judge of the court at the 2008 general election using the candidate vacancy provisions under IC 3-13-1. Other candidates may qualify under IC 3-8-6 to be voted on at the general election. The term of the judge initially elected under this subsection begins January 1, 2009.

(f) The initial election of a prosecuting attorney for the Switzerland County ninety-first judicial circuit established by IC 33-33-78-2, as amended by this act, is the general election on November 4, 2008. A political party may nominate one (1) candidate to be elected prosecuting attorney at the 2008 general election using the candidate vacancy provisions under IC 3-13-1. Other candidates may qualify under IC 3-8-6 to be voted on at the general election. The term of the prosecuting attorney initially elected under this subsection begins January 1, 2009, and ends December 31, 2010.

(g) The election of a prosecuting attorney to a full four (4) year term for the Switzerland County ninety-first judicial circuit established by IC 33-33-78-2, as amended by this act, is the general election on November 2, 2010. The term of a prosecuting attorney elected under this subsection begins January 1, 2011.

(h) This SECTION expires January 2, 2015.

#### **2008-128-10**

SECTION 10. IC 5-10-5.5-9 and IC 5-10-5.5-10, both as amended by this act, and IC 5-10-5.5-22, as added by this act, apply only to a participant in the state excise police, gaming agent, and conservation enforcement officers' retirement fund who is in active service after June 30, 2008.

#### **2008-128-11**

SECTION 11. (a) As used in this SECTION, "bureau" means the bureau of motor vehicles created by IC 9-14-1-1.

(b) As used in this SECTION, "council" means the prosecuting attorneys council of Indiana established by IC 33-39-8-2(a).

(c) As used in this SECTION, "e-citation" means an electronic traffic ticket (as defined in IC 9-30-3-2.5).

(d) As used in this SECTION, "institute" means the Indiana criminal justice institute established by IC 5-2-6-3.

(e) As used in this SECTION, "license" means a commercial driver's license issued according to rules adopted under IC 9-24-6-2.

(f) The institute shall prepare an annual report that studies the following:

(1) Implementation of P.L.219-2003 (incorporating federal law regarding probationary and restricted driving privileges for persons holding a license).

(2) Implementation of P.L.176-2005, SECTIONS 19 through 25 (prosecuting attorney diversion and deferral limitations and the computer system established by the council).

(3) Implementation of P.L.206-2007 (e-citations).

(4) Use in Indiana of:

(A) ignition interlock programs and other alcohol monitoring systems such as SCRAM (Secure Continuous Remote Alcohol Monitor); and

(B) other alcohol abuse deterrent programs.

(5) Procedures and practices regarding license suspensions or granting of restricted or probationary licenses for:

(A) persons holding a license; or

(B) the:

(i) arrest of a person alleged to have; or

(ii) conviction of a person who has;

committed a violation of IC 9-30-5.

(g) To the extent available and permissible, the institute may consult with and use records of the bureau, the council, and the judicial technology and automation committee of the supreme court.

(h) The institute shall transmit the compiled report to the legislative council in an electronic format under IC 5-14-6 not later than

November 1 of each year.

(i) This SECTION expires January 1, 2014.

**2008-131-58**

SECTION 58. (a) The definitions in IC 6-6-5.1, as added by this act, apply throughout this SECTION.

(b) IC 6-6-5.1, as added by this act, applies to recreational vehicles registered and truck campers located in Indiana after December 31, 2009.

(c) After December 31, 2008, a recreational vehicle or truck camper, except for a recreational vehicle or truck camper held in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business, may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes.

(d) This SECTION expires January 1, 2011.

**2008-131-59**

SECTION 59. (a) The definitions in IC 6-6-5.1, as added by this act, apply throughout this SECTION.

(b) The bureau shall certify to the department of local government finance the amount of excise tax collected under IC 6-6-5.1, as added by this act, and distributed to each county auditor in calendar year 2010.

(c) Each county auditor shall certify to the department of local government finance the amount of excise tax collected under IC 6-6-5.1, as added by this act, and distributed to each taxing unit in the county in calendar year 2010.

(d) This SECTION expires January 1, 2012.

**2008-131-60**

SECTION 60. (a) For property taxes due and payable in calendar year 2010, the department of local government finance shall make a reduction in the maximum permissible ad valorem property tax levy for each taxing unit to account for the removal of assessed value under IC 6-6-5.1, as added by this act.

(b) This SECTION expires January 1, 2012.

**2008-131-61**

SECTION 61. (a) The definitions in IC 6-1.1-1 and IC 6-6-5.1, as added by this act, apply throughout this SECTION. As used in this SECTION, "nonbusiness personal property" means personal property that is not:

- (1) held for sale in the ordinary course of a trade or business;
- (2) held, used, or consumed in connection with the production of income; or
- (3) held as an investment.

(b) The purpose of the amendment of IC 6-1.1-1-11 and the addition of IC 6-6-5.1 by this act is to exempt nonbusiness personal property (other than mobile homes) from property taxation to the fullest extent allowed under Article 10, Section 1 of the Constitution of the State of

Indiana. The general assembly finds that nonbusiness personal property consisting of:

- (1) self-propelled vehicles that are not designed or regularly used for transporting property or persons on a public highway, such as invalid chairs, snowmobiles, yard and garden tractors, and all terrain vehicles;
- (2) trailers not subject to an excise tax under IC 6-6-5, IC 6-6-5.1, as added by this act, or IC 6-6-5.5;
- (3) human powered boats not subject to an excise tax under IC 6-6-11; or
- (4) similar property;

is not the type of property that must be subject to an excise tax in order to be exempted from property taxation. However, if a property tax exemption granted by this act is determined to be invalid, all remaining exemptions granted by this act that are not determined to be invalid shall be treated as severable under IC 1-1-1-8.

(c) After February 28, 2009:

- (1) nonbusiness personal property may not be assessed as personal property under IC 6-1.1 for property tax purposes;
- (2) a lien for property taxes first due and payable after December 31, 2009, does not attach to nonbusiness personal property; and
- (3) the department of local government finance, a county auditor, or an assessing official may not require an individual or entity to file a personal property tax return for nonbusiness personal property.

(d) For property taxes due and payable in calendar year 2010, the department of local government finance shall make a reduction in the maximum permissible ad valorem property tax levy for each taxing unit to account for the removal of assessed value under IC 6-1.1-2-7(7), as amended by this act. However, a taxing unit may apply for an excessive levy under IC 6-1.1-18.5 to mitigate the effects of the removal of assessed value under IC 6-1.1-2-7(7), as amended by this act, and the reduction of the unit's maximum levy required by this subsection.

(e) For property taxes due and payable in calendar year 2011, the department of local government finance shall make a reduction in the maximum permissible ad valorem property tax levy for each taxing unit to account for the removal of assessed value under IC 6-1.1-2-7(7), as amended by this act.

(f) County auditors and assessing officials shall provide the bureau of motor vehicles and the department of state revenue with the information from personal property tax returns and related records needed by the bureau of motor vehicles and the department of state revenue to implement IC 6-6-5.1, as added by this act, in 2009 on the schedule, in the manner, and in the form required by the department of local government finance.

(g) Notwithstanding this act, the definition of personal property in IC 6-1.1-1-11, as effective before January 1, 2009, applies for purposes of applying IC 6-1.1-23-2 and other provisions related to the collection of delinquent property taxes for levies that became a lien on property before January 1, 2009.

(h) This SECTION expires January 1, 2013.

**2008-131-62**

SECTION 62. IC 6-3-1-11, as amended by this act, applies only to taxable years beginning after December 31, 2007.

**2008-131-63**

SECTION 63. IC 6-3-1-3.5, as amended by this act, applies to taxable years beginning after December 31, 2007.

**2008-131-64**

SECTION 64. The trustees of the following institution may issue and sell bonds under IC 21-34, subject to the approvals required by IC 21-33-3, for the following project if the sum of principal costs of any bond issued under this SECTION, excluding amounts necessary to provide money for debt service reserves, credit enhancement, or other costs incidental to the issuance of the bonds, does not exceed the total authority listed below for that institution:

Indiana University, Purdue University at Fort Wayne  
Student Services and Library Complex \$16,000,000

Bonds issued under this SECTION are not eligible for fee replacement appropriations. The bonding authority granted by this SECTION is in addition to any bonding authority granted to the trustees of the institution for a student services and library complex by P.L.234-2007, SECTION 179(a).

**2008-131-65**

*(Expired 1-1-2009, by P.L.131-2008, SEC.65.)*

**2008-131-66**

*(Expired 1-1-2009, by P.L.131-2008, SEC.66.)*

**2008-131-67**

SECTION 67. The general assembly finds that there is sufficient money available to expend the amount appropriated by P.L.234-2007 for area health education centers for the state fiscal year beginning July 1, 2007, and ending June 30, 2008. Notwithstanding any other law, the budget agency shall allot and otherwise take the steps necessary to make available for expenditure and distribute to area health education centers before May 2, 2008, at least seventy-five percent (75%) of the amount appropriated by P.L.234-2007 for area health education centers for the state fiscal year beginning July 1, 2007, and ending June 30, 2008. The budget agency shall allot and otherwise take the steps necessary to make available for expenditure and distribute to area health education centers before July 1, 2008, at least an additional twenty percent (20%) of the amount appropriated by P.L.234-2007 for area health education centers for the state fiscal year beginning July 1, 2007, and ending June 30, 2008. The remaining five percent (5%) of the appropriation may be held as a reserve or allotted and released for expenditure and distribution to area health education centers, as determined by the budget agency using the standard allotment procedures applicable to state expenditures. The provisions of law permitting appropriations to be transferred, assigned, or reassigned to

another use, fund, or agency do not apply to the appropriation described in this SECTION. Except as provided by this SECTION relative to five percent (5%) of the appropriation, the provisions of law permitting the budget agency to withhold an allotment of an appropriation does not apply to the appropriation described in this SECTION.

**2008-131-68**

*(Expired 1-1-2009, by P.L.131-2008, SEC.68.)*

**2008-131-69**

SECTION 69. (a) As used in this SECTION, "eligible district" refers to the Honey Creek fire protection district located in Vigo County.

(b) To account for the change in the definition of "assessed value" reflected in IC 6-1.1-1-3(a)(1) and IC 6-1.1-1-3(a)(2), the taxable assessed value to be used for purposes of subsection (a)(2)(B) is the product of:

- (1) the actual taxable assessed value; multiplied by
- (2) three (3).

(c) An eligible district may, before September 20, 2008, appeal to the department of local government finance for relief from the levy limitations imposed by IC 6-1.1-18.5 for property taxes first due and payable in 2009. In the appeal, the district must:

- (1) state that the district will be unable to carry out the governmental functions committed to the district by law unless the appeal is approved; and
- (2) present evidence that the district is an eligible district.

(d) The maximum increase in an eligible district's levy allowed under this SECTION is two hundred twelve thousand five hundred dollars (\$212,500).

(e) The department of local government finance shall process an appeal under subsection (c) in the same manner that the department processes appeals under IC 6-1.1-18.5-12.

(f) For purposes of computing an eligible district's ad valorem property tax levy for taxes first due and payable in 2010, the district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2009 under STEP ONE of IC 6-1.1-18.5-3(a) or STEP ONE of IC 6-1.1-18.5-3(b) includes the amount of any increase in the district's levy approved under this SECTION for property taxes first due and payable in 2009.

(g) This SECTION expires January 1, 2011.

**2008-131-70**

SECTION 70. (a) This SECTION applies only to salaries paid for pay periods beginning after June 30, 2008.

(b) As used in this SECTION, "district forester" means any position on the state staffing table with a job code of "001LE2" and a description of "Forester Specialist 2".

(c) As used in this SECTION, "natural sciences manager" means any position on the state staffing table with a job code of "00ENS7" and a description of "Natural Sciences Manager E7".

(d) As used in this SECTION, "state staffing table" means a position classification plans and salary and wage schedule adopted by the state personnel department (established by IC 4-15-1.8-2) under IC 4-15-1.8-7.

(e) For pay periods beginning after June 30, 2008, the state personnel department shall equalize the salary and wage schedules for the positions of district forester and natural sciences manager so that both positions share the higher of the two (2) wage and salary schedules for these positions existing on April 1, 2008. For pay periods beginning after June 30, 2008, the department of natural resources (created by IC 14-9-1-1) shall increase the wages and salaries of all district foresters and natural sciences managers to bring the wages and salaries into conformity with the salary and wage schedules required by this SECTION.

**2008-131-71**

SECTION 71. (a) The trustees of the following institutions may issue and sell bonds under IC 21-34, subject to the approvals required by IC 21-33-3, for the following projects if the sum of principal costs of any bond issued, excluding amounts necessary to provide money for debt service reserves, credit enhancement, or other costs incidental to the issuance of the bonds, does not exceed the total authority listed below for that institution:

Indiana University South Bend - Arts Building Renovation	\$27,000,000
Indiana University Bloomington - Cyber Infrastructure Building	18,300,000
Indiana University, Purdue University at Indianapolis - Neurosciences Research Building	20,000,000
Indiana University Southeast Medical Education Center A & E	1,000,000
Indiana State University - Life Sciences/Chemistry Laboratory Renovations and Satellite Chiller Capacity	14,800,000
Ball State University - Central Campus Academic Project, Phase I & Utilities	33,000,000
Ivy Tech-Fort Wayne Technology Center and Demolition Costs	26,700,000
Ivy Tech - Indianapolis Community College for the Fall Creek Expansion Project	69,370,000
Ivy Tech - Lamkin Center for Instructional Development and Leadership	1,000,000
Ivy Tech - Logansport	16,000,000
Ivy Tech - Sellersburg	20,000,000
Ivy Tech - Warsaw A & E	1,000,000
Ivy Tech - Muncie\Anderson A & E	4,800,000
Ivy Tech - Elkhart Phase I	16,000,000
Ivy Tech - Greencastle	8,000,000
Purdue University Calumet - Gyt Building A & E	2,400,000
Purdue University North Central - Student Services & Recreation Center A & E	1,000,000

University of Southern Indiana College of Business - General Classroom Building	29,900,000
Vincennes University - Health and Science Lab Rehabilitation	2,000,000
Indiana University, Purdue University at Fort Wayne Student Services and Library Complex	24,000,000

(b) The trustees of the following institution may issue and sell bonds under IC 21-34, subject to the approvals required by IC 21-33-3, for the following project if the sum of principal costs of any bond issued, excluding amounts necessary to provide money for debt service reserves, credit enhancement, or other costs incidental to the issuance of the bonds, does not exceed the total authority listed below for that institution:

Purdue University West Lafayette - Mechanical Engineering Addition	\$33,000,000
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The foregoing project is not eligible for fee replacement appropriations.

(c) The trustees of the following institution may issue and sell bonds under IC 21-34, subject to the approvals required by IC 21-33-3, for the following project if the sum of principal costs of any bond issued, excluding amounts necessary to provide money for debt service reserves, credit enhancement, or other costs incidental to the issuance of the bonds, does not exceed the total authority listed below for that institution:

Purdue University West Lafayette - Boiler No. 6	\$53,000,000
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The institution shall invite bids as provided under IC 21-37-3-3. The bids shall be open to inspection by the public.

**2008-131-72**

SECTION 72. (a) This SECTION applies only to an entity that meets all of the following conditions:

- (1) The entity is a church or religious society.
- (2) For the assessment dates in 2003, 2004, and 2005:
  - (A) property owned by the entity would have been eligible for exemption from property taxes if the entity had timely filed an application under IC 6-1.1-11 for property tax exemption for the property;
  - (B) the entity failed to file a timely application under IC 6-1.1-11 for property tax exemption for the property; and
  - (C) the entity's property was subject to taxation.

(b) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for a particular assessment date, an entity described in subsection (a) may before July 1, 2008, file with the county assessor an application for property tax exemption for the 2003, 2004, and 2005 assessment dates.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for property tax exemption filed under subsection (b) is considered to be timely filed, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the assessment dates in 2003,

2004, and 2005 for property tax exemption if the board determines that:

- (1) the entity's application for property tax exemption satisfies the requirements of this SECTION; and
- (2) the entity's property was, except for the failure to timely file an application for property tax exemption, otherwise eligible for the claimed exemption.

(d) If an entity has previously paid the tax liability for property with respect to the 2003, 2004, or 2005 assessment date and the property is granted an exemption under this SECTION for one (1) or more of those assessment dates, the county auditor shall issue a refund of the property tax paid by the entity. An entity is not required to apply for any refund due under this SECTION. The county auditor shall, without an appropriation being required, issue a warrant to the entity payable from the county general fund for the amount of the refund, if any, due the entity. No interest is payable on the refund.

(e) This SECTION expires January 1, 2010.

#### **2008-131-73**

SECTION 73. (a) Notwithstanding IC 9-13-2-42, as amended by this act, a person who engages in the business of selling at least twelve (12) off-road vehicles to the general public each year for delivery in Indiana whose business name begins with the letters A through L, inclusive, is not required to apply for a dealer's license under IC 9-23-2 with the bureau of motor vehicles until the month in 2009 required by IC 9-23-2-8.

(b) This SECTION expires December 31, 2009.

#### **2008-131-74**

SECTION 74. (a) As used in this SECTION, "qualified town" means a town that would otherwise be eligible to designate a municipal riverfront development project area if the town were a city.

(b) Notwithstanding any other law, the legislative body of a qualified town may adopt an ordinance to designate a municipal riverfront development project area within the territorial boundaries of the town. Notwithstanding any other law, all provisions of IC 7.1 that apply to a municipal riverfront development project area apply to an area designated under this SECTION as if the designating qualified town were a city.

(c) This SECTION expires December 31, 2011.

#### **2008-131-75**

*(Expired 7-1-2009, by P.L.131-2008, SEC.75.)*

#### **2008-131-76**

SECTION 76. In enacting IC 6-1.1-3-23, the general assembly finds the following:

(1) The economy of northern Indiana has historically been heavily dependent upon:

(A) the domestic steel industry, particularly the integrated steel mill business, which produces steel from basic raw materials through blast furnace and related operations; and

- (B) the oil refining and petrochemical industry.
- (2) Northern Indiana is the only area of Indiana with integrated steelmaking facilities.
- (3) During the last thirty (30) years the domestic steel industry has experienced significant financial difficulties. More than one-half (1/2) of the integrated steel mills in the United States were shut down or deintegrated, with the remainder requiring significant investment and the addition of new processes to make the facilities economically competitive with newer foreign and domestic steelmaking facilities and processes.
- (4) The United States needs to protect the capacity of the oil refining and petrochemical industry. No oil refineries have been built in the United States since 1976.
- (5) Given the economic conditions affecting older integrated steelmaking facilities, integrated steel mills claimed abnormal obsolescence in reporting the assessed value of equipment located at the integrated steelmaking facilities that began operations before 1970, thereby reporting the equipment's assessed value at far below thirty percent (30%) of the equipment's total cost (far below the "thirty percent (30%) floor" value generally applicable to equipment exhibiting only normal obsolescence under the current department of local government finance rules).
- (6) Current law existing before the effective date of this SECTION obligates the taxpayers making abnormal obsolescence claims to pay personal property taxes based only on, and permits communities to determine property tax budgets and rates based only on, the reported personal property assessed values until the personal property appeals are resolved. Consequently, as a result of abnormal obsolescence claims, the property tax base of communities in northern Indiana is severely reduced for an indeterminate period (if not permanently). The prospect of future appeals and their attendant problems on an ongoing basis must be addressed.
- (7) A new, optional method for valuing the equipment of integrated steel mills and entities that are at least fifty percent (50%) owned by an affiliate of an integrated steel mill ("related entities") and the oil refining and petrochemical industry in northern Indiana is needed. That optional method:
- (A) recognizes the loss of value and difficulty in valuing equipment at integrated steelmaking facilities and facilities of the oil refining and petrochemical industry that commenced operations decades ago and at the facilities of related entities;
  - (B) recognizes that depreciable personal property used in integrated steelmaking and in oil refinery or petrochemical operations and by related entities is affected by different economic and market forces than depreciable personal property used in other industries and certain other segments of the steel industry and therefore experiences different amounts of obsolescence and depreciation; and
  - (C) can be used to simply and efficiently arrive at a value commensurate with that property's age, use, obsolescence, and

market circumstances instead of the current method and its potentially contentious and lengthy appeals. Such an optional method would benefit the communities where these older facilities are located.

(8) Such an optional method would be to authorize a fifth pool in the depreciation schedule for valuing the equipment of integrated steel mills, related entities, and the oil refining and petrochemical industry that reflects all adjustments to the value of that equipment for depreciation and obsolescence, including abnormal obsolescence, which precludes any taxpayer electing such a method from taking any other obsolescence adjustment for the equipment, and which applies only at the election of the taxpayer.

(9) The purpose for authorizing the Pool 5 method is to provide a more simplified and efficient method for valuing the equipment of integrated steel mills and the oil refining and petrochemical industry that recognizes the loss of value and unusual problems associated with the valuation of the equipment or facilities that began operations before 1970 in those industries in northern Indiana, as well as for valuing the equipment of related entities, to stabilize local property tax revenue by eliminating the need for abnormal obsolescence claims, and to encourage those industries to continue to invest in northern Indiana, thereby contributing to the economic life and well-being of communities in northern Indiana, the residents of northern Indiana, and the state of Indiana generally.

(10) The specific circumstances described in this section do not exist throughout the rest of Indiana.

**2008-131-77**

SECTION 77. IC 6-3-4-4.1 and IC 6-3-4-8, both as amended by this act, apply only to taxable years beginning after December 31, 2008.

**2008-131-78**

SECTION 78. IC 6-2.5-6-1, as amended by this act, applies to reporting periods beginning after December 31, 2008.

**2008-131-79**

SECTION 79. IC 6-3-3-12, as amended by this act, applies to taxable years beginning after December 31, 2007.

**2008-131-80**

SECTION 80. IC 6-3-4-1.5, as amended by this act, applies to adjusted gross income tax returns filed after December 31, 2008.

**2008-131-81**

SECTION 81. (a) IC 6-3.1-21-6, as amended by this act, applies to taxable years beginning after December 31, 2008.

(b) IC 6-8.1-10-3.5, as added by this act, applies to taxable years beginning after December 31, 2008.

**2008-131-82**

SECTION 82. (a) The commission on state tax and financing policy established under IC 2-5-3 shall study the feasibility of establishing a sales tax increment financing district in Warrick County to facilitate the establishment of a museum and education complex.

(b) Before November 1, 2008, the commission on state tax and financing policy shall report findings and make recommendations concerning the study topic described in subsection (a) in a final report to the legislative council in an electronic format under IC 5-14-6.

**2008-131-83**

SECTION 83. (a) This SECTION applies only in a county that contains a consolidated city.

(b) For a taxpayer's property taxes first due and payable in 2007, the county auditor or county treasurer may mail in the same envelope the following:

(1) A refund to the taxpayer authorized by P.L.234-2007, SECTION 300, and P.L.1-2008, SECTION 5.

(2) A reconciling statement for the taxpayer authorized under IC 6-1.1-22.5 or any other law.

(c) This SECTION expires January 1, 2010.

**2008-132-1**

*(Expired 1-1-2009, by P.L.132-2008, SEC.1.)*

**2008-134-53**

*(Expired 12-31-2008, by P.L.134-2008, SEC.53.)*

**2008-134-54**

*(Expired 7-1-2009, by P.L.134-2008, SEC.54.)*

**2008-134-55**

SECTION 55. (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 July 1, 2008, the office shall apply to the United States Department of Health and Human Services for an amendment to the state Medicaid plan to provide coverage for adults and children for medically necessary umbilical cord transplants and other related procedures under the state Medicaid program (IC 12-15) if the Medicaid recipient's provider receives prior approval for the procedure from the office.

(c) The office may not implement the plan amendment until the office files an affidavit with the governor attesting that the plan amendment applied for under this SECTION is in effect. The office shall file the affidavit under this subsection not later than five (5) days after the office is notified that the plan amendment is approved.

(d) If the office receives a plan amendment under this SECTION from the United States Department of Health and Human Services and the governor receives the affidavit filed under subsection (c), the office shall implement the plan amendment not more than sixty (60) days after the governor receives the affidavit.

(e) The office may adopt rules under IC 4-22-2 necessary to

implement this SECTION.

(f) This SECTION expires December 31, 2013.

**2008-134-56**

*(Expired 7-1-2009, by P.L.134-2008, SEC.56.)*

**2008-134-57**

*(Expired 12-31-2008, by P.L.134-2008, SEC.57.)*

**2008-134-58**

*(Expired 6-30-2009, by P.L.134-2008, SEC.58.)*

**2008-134-59**

*(Expired 7-1-2009, by P.L.134-2008, SEC.59.)*

**2008-137-12**

*(Expired 1-1-2009, by P.L.137-2008, SEC.12.)*

**2008-138-10**

SECTION 10. IC 22-4-5-1 and IC 22-4-14-1, both as amended by this act, apply to initial claims for unemployment filed for weeks that begin after March 14, 2008.

**2008-139-1**

*(Expired 1-1-2009, by P.L.139-2008, SEC.1.)*

**2008-140-10**

*(Expired 11-1-2008, by P.L.140-2008, SEC.10.)*

**2008-141-5**

*(Expired 12-31-2008, by P.L.141-2008, SEC.5.)*

**2008-141-6**

*(Expired 6-30-2009, by P.L.141-2008, SEC.6.)*

**2008-141-7**

*(Expired 12-31-2008, by P.L.141-2008, SEC.7.)*

**2008-142-1**

*(Expired 1-1-2009, by P.L.142-2008, SEC.1.)*

**2008-143-14**

*(Expired 1-1-2009, by P.L.143-2008, SEC.14.)*

**2008-143-16**

SECTION 16. (a) Cases involving the placement of children under the interstate compact on the placement of children set forth in IC 31-28-4 that are pending when the interstate compact for the placement of children set forth in IC 31-28-6-1, as added by this act, goes into effect under IC 31-28-4-1.5, as added by this act, are governed by the interstate compact on the placement of children set

forth in IC 31-28-4.

(b) This SECTION expires December 31, 2013.

**2008-144-48**

SECTION 48. IC 6-1.1-12-1, IC 6-1.1-12-2, IC 6-1.1-12-3, IC 6-1.1-12-4, IC 6-1.1-12-9, IC 6-1.1-12-10.1, IC 6-1.1-12-11, IC 6-1.1-12-12, IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-15, IC 6-1.1-12-16, IC 6-1.1-12-17, IC 6-1.1-12-17.4, IC 6-1.1-12-17.5, IC 6-1.1-12-17.8, IC 6-1.1-12-18, IC 6-1.1-12-20, IC 6-1.1-12-22, IC 6-1.1-12-24, IC 6-1.1-12-27.1, IC 6-1.1-12-30, IC 6-1.1-12-31, IC 6-1.1-12-33, IC 6-1.1-12-34, IC 6-1.1-12-34.5, IC 6-1.1-12-35.5, IC 6-1.1-12-38, IC 6-1.1-17-0.5, IC 6-1.1-20.9-2, IC 6-1.1-20.9-3, IC 6-1.1-20.9-4, and IC 6-1.1-20.9-5, all as amended by this act, and IC 6-1.1-12-44, IC 6-1.1-12-45, IC 6-1.1-20.9-3.5, and IC 6-1.1-20.9-7, all as added by this act, apply only to property taxes first due and payable after 2008.

**2008-144-49**

SECTION 49. IC 6-1.1-5.5-1, IC 6-1.1-5.5-2, IC 6-1.1-5.5-3, IC 6-1.1-5.5-4, IC 6-1.1-5.5-5, IC 6-1.1-5.5-6, IC 6-1.1-5.5-10, and IC 6-1.1-5.5-12, all as amended by this act, apply only to a conveyance (as defined in IC 6-1.1-5.5-1, as amended by this act) that occurs after June 30, 2008.

**2008-144-50**

SECTION 50. IC 6-1.1-5.5-10, as amended by this act, applies to crimes committed after June 30, 2008.

**2008-144-51**

*(Expired 7-1-2008, by P.L.144-2008, SEC.51.)*

**2008-144-52**

*(Expired 7-1-2009, by P.L.144-2008, SEC.52.)*

**2008-144-53**

*(Expired 1-1-2009, by P.L.144-2008, SEC.53.)*

**2008-145-35**

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

**2008-145-36**

SECTION 36. (a) As used in this SECTION, "authority" refers to the Indiana housing and community development authority created by IC 5-20-1-3.

(b) As used in this SECTION, "mortgage transaction" refers to a first lien mortgage transaction (as defined in IC 24-4.4-1-301(6)).

(c) Not later than November 1, 2008, the authority shall provide a report to the legislative council that includes the following:

(1) An identification of:

(A) new sources of funding that can be used to assist Indiana homeowners in refinancing their existing mortgage

transactions; or

(B) existing sources of funding that can be directed or redirected to assist Indiana homeowners in refinancing their existing mortgage transactions;

in order to prevent the foreclosure of the homes secured by homeowners' existing mortgage transactions.

(2) A plan for the rehabilitation of neighborhoods or communities in Indiana that have been adversely or disproportionately affected by mortgage foreclosures. The plan required by this subdivision must include an identification of the following:

(A) The areas in Indiana that have been adversely or disproportionately affected by mortgage foreclosures, including any statistics or data used to identify the areas.

(B) New or existing sources of funding that can be directed or redirected to the proposed rehabilitation efforts.

(3) Any recommendations for legislation that the authority determines is needed to accomplish the objectives described in subdivisions (1) and (2).

(4) Any other recommendations of the authority concerning:

(A) the prevention of mortgage foreclosures; or

(B) the rehabilitation of neighborhoods or communities adversely or disproportionately affected by mortgage foreclosures.

(d) The report to the legislative council required by this SECTION must be in an electronic format under IC 5-14-6.

(e) This SECTION expires January 1, 2010.

#### **2008-145-37**

SECTION 37. (a) As used in this SECTION, "commissioner" refers to the securities commissioner appointed under IC 23-19-6-1.

(b) As used in this SECTION, "director" refers to the director of the department of financial institutions appointed under IC 28-11-2-1.

(c) The commissioner and the director shall cooperate to determine the appropriate state agency or department to oversee the regulation of a person that is, has been, or may be subject to regulation, licensure, or registration under both:

(1) IC 23-2-5; and

(2) IC 24-4.4, as added by this act.

(d) The commissioner and the director shall issue joint guidelines to address the appropriate regulation of a person described in subsection (c) not later than September 1, 2008. The joint guidelines issued under this subsection must include any recommendations for legislation needed to implement the appropriate regulation of a person described in subsection (c), as determined by the commissioner and the director.

(e) This SECTION expires January 1, 2010.

#### **2008-145-38**

SECTION 38. (a) As used in this SECTION, "board" refers to the real estate appraiser licensure and certification board created by IC 25-34.1-8-1.

(b) As used in this SECTION, "commission" refers to the Indiana real estate commission created by IC 25-34.1-2-1.

(c) Notwithstanding IC 25-34.1-8-10(e), as added by this act, the commission shall adopt rules to implement IC 25-34.1-8-10, as amended by this act, in the same manner as emergency rules are adopted under IC 4-22-2-37.1. Not later than July 1, 2008, the board shall make recommendations to the commission concerning the rules needed to implement IC 25-34.1-8-10, as amended by this act. The commission shall adopt any emergency rules under this SECTION not later than December 1, 2008. An emergency rule adopted under this SECTION:

- (1) takes effect on January 1, 2009; and
- (2) expires on the earlier of:
  - (A) the date the rule is adopted by the commission under IC 4-22-2-24 through IC 4-22-2-36; or
  - (B) January 1, 2010.
- (d) This SECTION expires January 1, 2010.

#### **2008-146-820**

SECTION 820. (a) A county may not impose a property tax levy under IC 12-16-14-1, IC 12-16-14-2, and IC 12-16-14-3 for an assessment date after January 15, 2008.

(b) Notwithstanding the abolishment by this act of each county's county hospital care for the indigent fund, a county auditor shall separately account for and transfer:

- (1) the unencumbered balance on December 31, 2008, of the county's account in the county general fund for the county hospital care for the indigent fund; and
- (2) any delinquent property tax payments and other amounts that would have been deposited after December 31, 2008, in the county's account in the county general fund for the county hospital care for the indigent fund if IC 12-16-14-1, IC 12-16-14-2, and IC 12-16-14-3 had not been repealed by this act;

to the state after December 31, 2008, in the manner provided in IC 12-16-14-6(b) (as effective December 31, 2008). The auditor of state shall deposit an amount transferred under this subsection in the state hospital care for the indigent fund.

(c) In addition to other appropriations made to the family and children's social services administration, there is appropriated for the state fiscal year beginning July 1, 2008, and ending June 30, 2009, ten million dollars (\$10,000,000) to the family and social services administration from the state general fund for the purpose of making the first installment of the transfer required by IC 12-16-17-1, as added by this act, for calendar year 2009.

(d) Notwithstanding IC 4-12-1-12(e) and IC 4-13-2-23, if the amount available in the state hospital care for the indigent fund for the state fiscal year beginning July 1, 2008, and ending June 30, 2009, is insufficient to expend the amount appropriated to the family and social services administration from the fund by P.L.234-2007, SECTION 8 (including any augmentation permitted under P.L.234-2007, SECTION

8), the budget agency shall transfer an amount at least equal to the deficiency from the unrestricted balance of the state general fund to the state hospital care for the indigent fund for the purposes of the appropriation. The amount transferred does not reduce the appropriation made to any agency or for any other purpose. The transfers under this subsection shall be made on the schedule necessary to carry out the purposes of the appropriation.

#### **2008-146-821**

SECTION 821. (a) A county may not impose a property tax levy after December 31, 2008, for the county general fund to the extent that the levy is for the reimbursement of the department of correction under IC 11-10-2-3 (before its repeal by this act) or a related provision for the costs of keeping delinquent offenders.

(b) The obligation to pay the costs of keeping delinquent offenders (as defined in IC 11-8-1-9), to the extent that the costs are for services delivered after December 31, 2008, is transferred from the counties to the state. The obligation transferred includes the costs of using after December 31, 2008, an institution or a facility in Indiana for providing educational services that, before January 1, 2009, were chargeable to a county family and children's fund, a county office, or a county under IC 20-26-11-12, IC 20-26-11-13, or IC 20-33-2-29.

(c) The following definitions apply throughout this subsection:

- (1) "Account" means an obligation of a county under IC 11-10-2-3 (before its repeal by this act) or another law to reimburse the state, including the department of correction, for the cost of keeping a delinquent offender before January 1, 2009.
- (2) "Delinquent account" means an account that has not been paid to the state before six (6) months after the account is forwarded under this SECTION or IC 4-24-7-4 (before its amendment by this act).

All accounts accruing before January 1, 2009, and not previously forwarded to a county auditor, and any reconciliations for any period before January 1, 2009, shall be forwarded to the county auditor before March 16, 2009. Upon receipt of an account, the county auditor shall draw a warrant on the treasurer of the county for the payment of the account, which shall be paid from the funds of the county that were appropriated for the payment. The county council of each county shall appropriate sufficient funds to pay these accounts.

(d) A county and the department of correction may enter into agreements to resolve any issues arising under this act concerning payments to vendors, payments to the county, payments to the state (including payments due for commitments before January 1, 2009), collection of amounts due to a county or the state from a parent, guardian, or custodian, and other matters affected by this act. Notwithstanding this act, the agreement, if approved by the governor and the county fiscal body, governs the responsibilities of the state and the county.

(e) This SECTION applies notwithstanding any other law.

#### **2008-146-822**

SECTION 822. (a) A county may not impose a property tax levy under IC 12-13-8 for an assessment date after January 15, 2008.

(b) Notwithstanding the abolishment by this act of each county's county medical assistance to wards fund, a county auditor shall separately account for and transfer:

(1) the unencumbered balance on December 31, 2008, of the county's county medical assistance to wards fund; and

(2) any delinquent property tax payments and other amounts that would have been deposited after December 31, 2008, in the county's county medical assistance to wards fund if IC 12-13-8 had not been repealed by this act;

to the state after December 31, 2008, in the manner provided in IC 12-13-9-1 (before its repeal by this act). The auditor of state shall deposit an amount transferred under this subsection in the state general fund for use by the office of the secretary of family and social services to defray the expenses and obligations incurred by the office of the secretary of family and social services for medical assistance to wards and associated administrative costs.

(c) Any unencumbered balance in the state medical assistance to wards fund on December 31, 2008, shall be transferred to the state general fund.

(d) In addition to the amount appropriated to the family and social services administration in P.L.234-2007, there is appropriated twelve million one hundred ninety thousand three hundred fifty-eight dollars (\$12,190,358) to the family and social services administration from the state general fund to defray the expenses and obligations incurred by the family and social services administration for medical assistance to wards and associated administrative costs, beginning July 1, 2008, and ending June 30, 2009. Augmentation allowed (as defined in P.L.234-2007, SECTION 1).

### **2008-146-823**

SECTION 823. (a) A county may not impose a property tax levy under IC 12-19-7 for an assessment date after January 15, 2008.

(b) Notwithstanding the abolishment by this act of each county's family and children's fund, a county auditor shall separately account for:

(1) the unencumbered balance on December 31, 2008, of the county's family and children's fund; and

(2) any delinquent property tax payments and other amounts that would have been deposited after December 31, 2008, in the county's family and children's fund if IC 12-19-7 had not been repealed by this act.

Money retained under this subsection may be used only to pay the county's obligations described in subsection (c) or (d). After all the obligations described in subsection (c) or (d) are satisfied, any remaining balance shall be deposited in the county's levy excess fund under IC 6-1.1-18.5-17 and used for the purposes of the fund.

(c) Notwithstanding the repeal of IC 12-19-7 by this act, a county's obligation to pay for the following services delivered before January 1, 2009, is not terminated:

(1) Child services (as defined in IC 12-19-7-1 (as effective before its repeal)).

(2) Other services described in IC 31-40-1-2 (as effective December 31, 2008) that would have been payable from the county's family and children's fund if IC 12-19-7 had not been repealed by this act.

(d) A county's obligation to levy property taxes to pay principal, interest, and other costs of any:

(1) loans that were entered into; or

(2) bonds that were issued;

under IC 12-19-5 or IC 12-19-7 (before their repeal by this act) to meet obligations described in subsection (c) is transferred to the county's debt service fund. A county may impose a property tax levy for an assessment date after January 15, 2008, for the county's debt service fund that is sufficient to pay the principal, interest, and other costs of loans and bond obligations transferred under this subsection.

(e) A county may impose a property tax levy in 2009 for the county debt service fund to pay any shortfall in revenue from the county's family and children's fund (before its repeal) needed to pay the obligations described in subsection (c) after the application of the amounts retained under subsection (b) and the proceeds of bonds and loans described in subsection (d).

(f) Notwithstanding the repeal of IC 12-19-7 and the amendment of IC 31-40 by this act, the obligation of a parent or guardian of the estate of a child to reimburse a county and to pay fees for services described in subsection (c) is not terminated. A juvenile court or county may enforce the obligation by any legal or equitable remedy permitted by law, including any procedure under IC 31-40 (as effective December 31, 2008).

(g) In addition to the amount appropriated to the department of child services in P.L.234-2007, there is appropriated two hundred thirty-nine million nine hundred eighty thousand five hundred two dollars (\$239,980,502) to the department of child services from the state general fund to pay for:

(1) child services (as defined in IC 31-9-2-17.8 (as added by this act)) delivered after December 31, 2008; and

(2) other services that are provided by the department of child services to or for the benefit of children and that are delivered after December 31, 2008;

beginning July 1, 2008, and ending June 30, 2009. Augmentation allowed (as defined in P.L.234-2007, SECTION 1). If a county paid a cost that is an obligation of the department of child services, the department of child services may reimburse the county from the amount appropriated by this subsection. The county shall account for and use the reimbursement in the manner provided under subsection (b).

(h) The following are also appropriated to the department of child services for the purposes described in subsection (g), beginning July 1, 2008, and ending June 30, 2009:

(1) All grants received from the federal government under Title IV-B of the Social Security Act (42 U.S.C. 620 et seq.), the Child

Abuse Prevention and Treatment Act (42 U.S.C. 5106 et seq.), or any other federal or state government program that:

(A) is intended to provide funding for services and programs administered by the department; and

(B) is not required by applicable law or the terms of the grant to be received and administered through a separate fund.

(2) All funds received by the department under Title IV-E of the Social Security Act (42 U.S.C. 670 et seq.) as payment or reimbursement for eligible expenses for child services.

(3) All reimbursements or support payments collected or received by the department for application to the cost of services provided to or for the benefit of children in need of services or delinquent children.

(i) Notwithstanding any other provision, payment for child services (as defined in IC 31-9-2-17.8 (as added by this act)) shall be made not later than sixty (60) days after the date the department of child services receives the service provider's invoice together with a properly prepared claim voucher and documentation.

#### **2008-146-824**

SECTION 824. (a) A county may not impose a property tax levy under IC 12-19-7.5 for an assessment date after January 15, 2008.

(b) Notwithstanding the abolishment by this act of each county's children's psychiatric residential treatment services fund, a county auditor shall separately account for:

(1) the unencumbered balance on December 31, 2008, of the county's children's psychiatric residential treatment services fund; and

(2) any delinquent property tax payments and other amounts that would have been deposited after December 31, 2008, in the county's children's psychiatric residential treatment services fund if IC 12-19-7.5 had not been repealed by this act.

Money retained under this subsection may be used only to pay the county's obligations described in subsection (c) or (d). After all the obligations described in subsection (c) or (d) are satisfied, any remaining balance shall be deposited in the county's levy excess fund under IC 6-1.1-18.5-17 and used for the purposes of the fund.

(c) Notwithstanding the repeal of IC 12-19-7 by this act, a county's obligation to pay for the following services delivered before January 1, 2009, is not terminated:

(1) Children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1 (as effective before its repeal)).

(2) Other services described in IC 31-40-1-2 (as effective December 31, 2008) that would have been payable from the county's children's psychiatric residential treatment services fund if IC 12-19-7.5 had not been repealed by this act.

(d) A county's obligation to levy property taxes to pay principal, interest, and other costs of any:

(1) loans that were entered into; or

(2) bonds that were issued;

under IC 12-19-5 or IC 12-19-7.5 (before their repeal by this act) to

meet obligations described in subsection (c) is transferred to the county's debt service fund. A county may impose a property tax levy for an assessment date after January 15, 2008, for the county's debt service fund that is sufficient to pay the principal, interest, and other costs of loans and bond obligations transferred under this subsection.

(e) A county may impose a property tax levy in 2009 for the county debt service fund to pay any shortfall in revenue from the county's children's psychiatric residential treatment services fund (before its repeal) needed to pay the obligations described in subsection (c) after the application of the amounts retained under subsection (b) and the proceeds of bonds and loans described in subsection (d).

(f) Notwithstanding the repeal of IC 12-19-7.5 and the amendment of IC 31-40 by this act, the obligation of a parent or guardian of the estate of a child to reimburse a county and to pay fees for services described in subsection (c) is not terminated. A juvenile court or county may enforce the obligation by any legal or equitable remedy permitted by law, including any procedure under IC 31-40 (as effective December 31, 2008).

(g) In addition to the amount appropriated to the family and social services administration in P.L.234-2007, there is appropriated to the family and social services administration, beginning July 1, 2008, and ending June 30, 2009, ten million two hundred eleven thousand nine hundred twenty dollars (\$10,211,920) from the state general fund to pay the costs for children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1 (repealed)) delivered after December 31, 2008, beginning July 1, 2008, and ending June 30, 2009. Augmentation allowed (as defined in P.L.234-2007, SECTION 1). Costs shall be paid in the manner determined by the office of the secretary of family and social services. If a county paid a cost that is an obligation of the office of the secretary of family and social services, the office may reimburse the county from the amount appropriated under this subsection. The county shall account for and use the reimbursement in the manner provided under subsection (b).

#### **2008-146-825**

SECTION 825. (a) Money in a county family and children trust clearance fund established under IC 12-19-1-16 (as effective December 31, 2008) on December 31, 2008, that is required to be administered in a child trust clearance account established by IC 31-25-2-20.2, as added by this act, shall be transferred to the child trust clearance account.

(b) Money in a fund established under IC 12-19-1-15 (as effective December 31, 2008) or IC 12-19-1-16 (as effective December 31, 2008) on December 31, 2008, that is not transferred under subsection (a) shall be transferred to the appropriate account in the family resources trust clearance fund established by IC 12-19-1-16, as amended by this act.

(c) A county and any combination of:

- (1) the office of the secretary of family and social services;
- (2) the division of family resources;
- (3) the department of child services; and

(4) the state department of health;  
may enter into agreements to resolve any issues arising under this act concerning payments to vendors, payments to the county, payments to the state, collection of amounts due to a county or the state from a parent, guardian, or custodian, and other matters affected by this act. Notwithstanding any other law, the agreement, if approved by the governor and the county fiscal body, governs the responsibilities of the state and the county.

(d) A reference in a law or other document to:

(1) child services (as defined in IC 12-19-7-1 (repealed)) shall be treated after December 31, 2008, as a reference to child services (as defined in IC 31-9-2-17.8, as added by this act); and

(2) a county office of family and children shall be treated after the effective date of this SECTION as a reference to:

(A) the division of family resources and a local office (as defined in IC 12-7-2-124.8, as added by this act) for activities subject to IC 12; and

(B) the department of child services and a local office (as defined in IC 31-9-2-76.6, as added by this act) for activities subject to IC 31.

#### **2008-146-826**

SECTION 826. (a) A county may not impose a property tax levy under IC 16-35-3 for an assessment date after January 15, 2008.

(b) Notwithstanding the abolishment by this act of each county's children with special health care needs county fund, a county auditor shall separately account for and transfer:

(1) the unencumbered balance on December 31, 2008, of the county's children with special health care needs county fund; and

(2) any delinquent property tax payments and other amounts that would have been deposited after December 31, 2008, in the county's children with special health care needs county fund if IC 16-35-3 had not been repealed by this act;

to the state after December 31, 2008, in the manner provided in IC 16-35-4-2 (before its repeal by this act). The auditor of state shall deposit an amount transferred under this subsection in the state general fund for use by the state department of health for expenses and obligations incurred by the state department of health for services to children with special health care needs.

(c) Any unencumbered balance in the children with special health care needs state fund on December 31, 2008, shall be transferred to the state general fund.

(d) Any unencumbered balance in the children with special health care needs federal fund on December 31, 2008, shall be transferred to the appropriate account determined by the budget agency. The money must be accounted for and used in a manner consistent with the terms of the federal grant that provided the money.

(e) In addition to the amount appropriated to the state department of health in P.L.234-2007, including the amount appropriated to the state department of health, there is appropriated, beginning July 1, 2008, and ending June 30, 2009, five million two hundred forty-one thousand

seven hundred ninety-eight dollars (\$5,241,798) from the state general fund for expenses and obligations incurred by the state department of health for services to children with special health care needs. Augmentation allowed (as defined in P.L.234-2007, SECTION 1).

**2008-146-827**

SECTION 827. (a) The commission on state tax and financing policy established under IC 2-5-3 shall study alternative methods for distribution within a county of taxes imposed under IC 6-3.5-1.1, IC 6-3.5-6, and IC 6-3.5-7.

(b) Before November 1, 2008, the commission on state tax and financing policy shall report findings and make recommendations concerning the study topic described in subsection (a) in a final report to the legislative council in an electronic format under IC 5-14-6.

**2008-146-828**

SECTION 828. (a) This SECTION applies only to an individual who in 2008 paid property taxes that:

- (1) were imposed on the individual's principal place of residence for the March 1, 2006, assessment date or the January 15, 2007, assessment date;
- (2) are due after December 31, 2007; and
- (3) are paid on or before the due date for the property taxes.

(b) As used in this SECTION, "adjusted gross income" has the meaning set forth in IC 6-3-1-3.5.

(c) An individual described in subsection (a) is entitled to a deduction from adjusted gross income for a taxable year beginning after December 31, 2007, and before January 1, 2009, in an amount equal to the amount determined in the following STEPS:

STEP ONE: Determine the lesser of:

- (1) two thousand five hundred dollars (\$2,500); or
- (2) the total amount of property taxes imposed on the individual's principal place of residence for the March 1, 2006, assessment date or the January 15, 2007, assessment date and paid in 2007 or 2008.

STEP TWO: Determine the greater of zero (0) or the result of:

- (1) the STEP ONE result; minus
- (2) the total amount of property taxes that:
  - (A) were imposed on the individual's principal place of residence for the March 1, 2006, assessment date or the January 15, 2007, assessment date;
  - (B) were paid in 2007; and
  - (C) were deducted from adjusted gross income under IC 6-3-1-3.5(a)(17) by the individual on the individual's state income tax return for a taxable year beginning before January 1, 2008.

(d) The deduction under this SECTION is in addition to any deduction that an individual is otherwise entitled to claim under IC 6-3-1-3.5(a)(17). However, an individual may not deduct under IC 6-3-1-3.5(a)(17) any property taxes deducted under this SECTION.

**2008-146-829**

SECTION 829. (a) Each elected township assessor and township trustee-assessor whose duties relating to the assessment of tangible property are assumed under this act by the county assessor shall organize the records of the township assessor's or township trustee-assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance and transfer the records to the county assessor as directed by the department. The department shall, before July 1, 2008, determine a procedure and schedule for the transfer of the records. A township assessor or township trustee-assessor shall complete the transfer of records and operations to the county assessor before the date of transfer of duties described in this subsection.

(b) The assessors shall assist each other and coordinate their efforts to:

- (1) ensure an orderly transfer of all township assessor and township trustee-assessor records to the county assessor; and
- (2) provide for an uninterrupted and professional transition of the property assessment functions from the township assessor or township trustee-assessor to the county assessor consistent with the directions of the department of local government finance and this act.

(c) This SECTION expires January 1, 2013.

**2008-146-830**

SECTION 830. (a) This act does not affect any assessment, assessment appeal, or other official action of a township assessor or township trustee-assessor made before the transfer to the county assessor of duties relating to the assessment of tangible property. Any assessment, assessment appeal, or other official action made by a township assessor or township trustee-assessor within the scope of the assessor's official duties under IC 6-1.1 or IC 36-6-5, before their amendment by this act, before transfer to the county assessor of duties relating to the assessment of tangible property shall be considered as having been made by the county assessor.

(b) This act does not affect any pending action against, or the rights of any party that may possess a legal claim against, a township assessor or township trustee-assessor that is not described in subsection (a).

(c) This SECTION expires January 1, 2013.

**2008-146-831**

SECTION 831. (a) The department of local government finance shall adjust the maximum permissible ad valorem property tax levy of a county and a township in the county to reflect the transfer of records and operations from the township assessor or township trustee-assessor to the county assessor under this act. The adjusted maximum permissible ad valorem tax levies determined under this SECTION apply to property taxes first due and payable in the calendar year following the calendar year in which the transfer of records and operations was completed.

(b) This SECTION expires January 1, 2013.

**2008-146-832**

SECTION 832. (a) This SECTION applies to an elected township assessor:

- (1) who before July 1, 2008, is:
  - (A) elected to; or
  - (B) selected to fill a vacancy in; the office of elected township assessor; and
- (2) for whom the county assessor performs the assessment duties prescribed by IC 6-1.1:
  - (A) after June 30, 2008, under IC 36-6-5-1(h), as added by this act; or
  - (B) after December 31, 2008, as the result of a referendum under IC 36-2-15, as amended by this act.

(b) Notwithstanding any other provision of this act, an elected township assessor referred to in subsection (a) is entitled to remain in office until the end of the term to which the individual was elected or for which the individual was selected to fill a vacancy. The sole duty of the individual is to assist the county assessor in the transfer of records and operations from the township assessor to the county assessor under this act.

(c) If the office of township assessor is subject to the election on November 4, 2008, the term of office of the incumbent township assessor as of that date ends on December 31, 2008.

(d) This SECTION expires January 1, 2013.

**2008-146-833**

*(Expired 7-1-2008, by P.L.146-2008, SEC.833.)*

**2008-146-834**

SECTION 834. (a) The following are transferred to the county assessor:

- (1) On July 1, 2008:
  - (A) employment positions as of June 30, 2008, of each elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by this act, including:
    - (i) the employment position of the elected township assessor; and
    - (ii) the employment positions of all employees of the elected township assessor;
  - (B) real and personal property of:
    - (i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by this act; and
    - (ii) township trustee-assessors in the county; used solely to carry out property assessment duties;
  - (C) obligations outstanding on June 30, 2008, of:
    - (i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as

added by this act; and

(ii) township trustee-assessors in the county;

relating to the assessment of tangible property; and

(D) funds of:

(i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by this act; and

(ii) township trustee-assessors in the county;

on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

(2) On January 1, 2009:

(A) employment positions as of December 31, 2008, of each elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under IC 36-2-15, as amended by this act, including:

(i) the employment position of the elected township assessor; and

(ii) the employment positions of all employees of the elected township assessor;

(B) real and personal property of elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under IC 36-2-15, as amended by this act, used solely to carry out property assessment duties;

(C) obligations outstanding on December 31, 2008, of elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under IC 36-2-15, as amended by this act, relating to the assessment of tangible property; and

(D) funds of elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under IC 36-2-15, as amended by this act, on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

(b) Before July 1, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:

(1) is an employee of:

(A) an elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by this act; or

(B) a trustee-assessor in the county;

as of the effective date of this SECTION; and

(2) applies before June 1, 2008, for an employment position referred to in subsection (a)(1)(A).

(c) Before December 31, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:

(1) is an employee of an elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under IC 36-2-15, as amended by this act, as of the effective date of this SECTION; and

(2) applies before December 1, 2008, for an employment position referred to in subsection (a)(2)(A).

(d) A township served on June 30, 2008, by a township assessor whose duties relating to the assessment of tangible property are transferred to the county assessor under this act shall transfer to the county assessor all revenue received after the date of the transfer that is received by the township for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

**2008-146-835**

*(Expired 7-1-2008, by P.L.146-2008, SEC.835.)*

**2008-146-836**

*(Expired 7-1-2009, by P.L.146-2008, SEC.836.)*

**2008-146-837**

*(Expired 7-1-2009, by P.L.146-2008, SEC.837.)*

**2008-146-838**

*(Expired 7-1-2009, by P.L.146-2008, SEC.838.)*

**2008-146-839**

*(Expired 7-1-2009, by P.L.146-2008, SEC.839.)*

**2008-146-840**

SECTION 840. For property taxes first due and payable after December 31, 2008, the department of local government finance shall reduce the maximum permissible ad valorem property tax levy of any civil taxing unit and special service district by the amount of the payment to be made in 2009 by the state of Indiana under IC 5-10.3-11, as amended by this act, for benefits to members (and survivors and beneficiaries of members) of the 1925 police pension fund, the 1937 firefighters' fund, or the 1953 police pension fund.

**2008-146-841**

SECTION 841. IC 1-1-5-1 applies to the expiration of IC 14-23-3-3 and IC 15-13-9, both as amended by this act. Liability and penalties for delinquent tax payments for a property tax imposed under IC 14-23-3-3 or IC 15-13-9 before January 1, 2009, are not extinguished as a result of the expiration of these provisions under this act. Delinquent property taxes collected after December 31, 2008, from a property tax imposed under IC 14-23-3-3 or IC 15-13-9 before January 1, 2009, shall be deposited and used after December 31, 2008, as provided in IC 14-23-3-3 or IC 15-13-9, both as effective December 30, 2008.

**2008-146-842**

SECTION 842. (a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) The assessed value for assessment dates after 2008 and before 2011 of agricultural land strip mined on or before December 31, 1977, is determined using the methodology stated in the section entitled Valuing Strip Mined Agricultural Land in Book 1, Chapter 2, of the department of local government finance's Real Property Assessment Guidelines (as in effect on January 1, 2008), except that the department shall adjust the methodology to use a productivity factor of .75 instead of a productivity factor of .50.

(c) The assessed value for assessment dates after 2008 and before 2011 of agricultural land:

(1) strip mined after December 31, 1977; and

(2) for which:

(A) a bond; or

(B) a bond equivalent;

under IC 14-34-6 has been finally released;

is determined using the methodology reflected in Book 1, Chapter 2, of the department of local government finance's Real Property Assessment Guidelines (as in effect on January 1, 2008) for the assessment of agricultural land that is not classified as strip mined agricultural land.

(d) This SECTION expires January 1, 2012.

#### **2008-146-843**

SECTION 843. IC 6-1.1-12-37.5, as added by this act, applies to property taxes first due and payable after December 31, 2008.

#### **2008-146-844**

SECTION 844. IC 6-3.5-1.1-26(j), as added by this act, applies to property taxes first due and payable after December 31, 2007.

#### **2008-146-845**

SECTION 845. (a) IC 6-2.5-6-10, as amended by this act, applies to reporting periods beginning after June 30, 2008.

(b) For purposes of:

(1) IC 6-2.5-2-2, as amended by this act;

(2) IC 6-2.5-6-7, as amended by this act;

(3) IC 6-2.5-6-8, as amended by this act;

(4) IC 6-2.5-6-10, as amended by this act;

(5) IC 6-2.5-7-3, as amended by this act; and

(6) IC 6-2.5-7-5, as amended by this act;

all transactions, except the furnishing of public utility, telephone or related services, cable television or similar video and related services, cable radio, satellite television, or satellite radio services and related commodities by retail merchants described in IC 6-2.5-4-5, IC 6-2.5-4-6, and IC 6-2.5-4-11, shall be considered as having occurred after March 31, 2008, 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 April 1, 2008, to the extent that the agreement of the parties to the

transaction was entered into before April 1, 2008, and payment for the property or services furnished in the transaction is made before April 1, 2008, notwithstanding the delivery of the property or services after March 31, 2008.

(c) With respect to a transaction constituting the furnishing of public utility, telephone or related services, cable television or similar video and related services, cable radio, satellite television, or satellite radio services and related commodities, only transactions for which the charges are collected upon original statements and billings dated after April 30, 2008, shall be considered as having occurred after March 31, 2008.

#### **2008-146-846**

SECTION 846. IC 6-3-2-6, as amended by this act, applies only to taxable years beginning after December 31, 2007.

#### **2008-146-847**

SECTION 847. (a) Notwithstanding the repeal of IC 6-1.1-20.9 by this act, a provision in IC 6-3.5 that refers to a credit as an additional homestead credit, an increased homestead credit, or a credit for property that is eligible for a homestead credit under IC 6-1.1-20.9 (repealed by this act), shall be treated after December 31, 2008, as continuing to permit a grant of a homestead credit against the property tax liability imposed on property that is eligible for a standard deduction under IC 6-1.1-12-37. The credit shall be calculated in the same manner as the credits were calculated before January 1, 2009.

(b) Notwithstanding the repeal of IC 6-1.1-21 by this act, a provision in IC 6-3.5 that refers to a credit as an additional property tax replacement credit or an increased property tax replacement credit shall be treated after December 31, 2008, as continuing to permit the grant of a property tax replacement credit against property tax liability. The credit shall be calculated in the same manner as the credits were calculated before January 1, 2009.

#### **2008-146-848**

SECTION 848. (a) The definitions in IC 6-1.1-1, IC 6-1.1-20.9, and IC 6-1.1-21 apply throughout this SECTION.

(b) An owner entitled to a homestead credit under IC 6-1.1-20.9 for property taxes assessed for the March 1, 2007, and January 15, 2008, assessment dates is entitled to an additional homestead credit under this SECTION against the property tax liability (as described in IC 6-1.1-21-5) imposed against the taxpayer's homestead for the March 1, 2007, and January 15, 2008, assessment dates.

(c) Subject to subsection (j), the amount of the credit to which an owner is entitled under this SECTION equals the product of:

- (1) the percentage prescribed in subsection (d)(3); multiplied by
- (2) the amount of the individual's property tax liability (as described in IC 6-1.1-21-5) that is:

(A) attributable to the homestead during the particular calendar year; and

(B) determined after the application of all deductions from

assessed valuation that the owner claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property and the property tax replacement credit under IC 6-1.1-21.

(d) The county auditor of each county shall determine:

- (1) the amount of the county's additional homestead credit allotment determined under subsection (e);
- (2) the amount of uniformly applied homestead credits for the year in the county that equals the amount determined under subdivision (1); and
- (3) the increased percentage of homestead credit that equates to the amount of homestead credits determined under subdivision (2).

(e) There is granted under this SECTION a total of six hundred twenty million dollars (\$620,000,000) of additional homestead credits. Subject to subsection (j), the additional homestead credits shall be distributed to each county as prescribed in subsection (f). Before distribution, the department of local government finance shall certify each county's additional homestead credit allotment to the department of state revenue and to each county auditor.

(f) Each county's certified additional homestead credit allotment, which shall be calculated by the budget agency, shall be determined under the following STEPS:

STEP ONE: For each county, determine the total of state homestead credits granted in the county for the most recent calendar year.

STEP TWO: Determine the sum of the amounts determined under STEP ONE.

STEP THREE: Divide the amount determined in STEP ONE by the amount determined in STEP TWO.

STEP FOUR: Multiply the result of STEP THREE by six hundred twenty million dollars (\$620,000,000).

(g) Each county's additional homestead credit allotment authorized in this SECTION shall be distributed to that county not more than two (2) weeks after the county mails a property tax bill for which the additional homestead credit under this SECTION is granted.

(h) In addition to any other appropriation made to the property tax replacement fund board under P.L.234-2007, there is appropriated to the property tax replacement fund board six hundred twenty million dollars (\$620,000,000) from the state general fund to make distributions for the additional homestead credits provided by this SECTION for property taxes assessed for the March 1, 2007, and January 15, 2008, assessment dates. The appropriation in this subsection is not subject to the limit in P.L.234-2007 on distributions from the property tax replacement fund. Money distributed under this subsection shall be treated as property taxes for all purposes.

(i) The department of local government finance, the department of state revenue, the budget agency, and the property tax replacement fund board shall take the actions necessary to carry out this SECTION. The department of local government finance and the budget agency shall make the certifications required under this SECTION based on the best information available at the time the certification is made.

(j) This subsection applies to a county that before January 1, 2008, adopted an additional county adjusted gross income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-1.1-26 or an additional county option income tax rate under IC 6-3.5-6-30 or IC 6-3.5-6-32. The county auditor, with the approval of the county fiscal body may petition the department of local government finance in writing to permit a portion of the additional homestead credit allotment authorized for distribution under this SECTION to be used to increase the state funded homestead credit granted by this act for property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates or to increase both the state funded homestead credit granted by this act for property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates, and the state funded homestead credit granted by this act for property taxes imposed for the March 1, 2009, and January 15, 2010, assessment dates. The petition must be filed with the department of local government finance not later than twenty (20) days after the county auditor receives notice under this SECTION of the county's additional homestead credit allotment. The petition must indicate the amount or the percentage of the additional homestead credit allotment that the county chooses to apply to 2009 property taxes or the amounts or the percentages of the additional homestead credit allotment that the county chooses to apply to both 2009 and 2010 property taxes. The department of local government finance may take action on a petition with or without a hearing. The department of local government shall make a final determination of a petition not later than twenty (20) days after receiving the petition. If the department of local government finance approves the petition:

(1) the department of local government finance shall certify to the department of state revenue and the county auditor the amount of the county's additional homestead credit allotment to be applied to:

(A) property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates; or

(B) both property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates and property taxes imposed for the March 1, 2009, and January 15, 2010, assessment dates;

as applicable;

(2) the additional homestead credits granted under this SECTION for property taxes imposed for the March 1, 2007, and January 15, 2008, assessment dates are reduced by the percentage necessary to reflect the amount of the additional homestead credit allotment under this SECTION that is to be applied to:

(A) property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates; or

(B) both property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates and property taxes imposed for the March 1, 2009, and January 15, 2010, assessment dates;

as applicable;

(3) the additional homestead credits granted by this act for:

(A) property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates; or

(B) both property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates and property taxes imposed for the March 1, 2009, and January 15, 2010, assessment dates;

as applicable are increased by the percentage necessary to reflect the amount of the additional homestead credit allotment under this SECTION that is to be applied to property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates or to both property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates and property taxes imposed for the March 1, 2009, and January 15, 2010, assessment dates (as applicable);

(4) the property tax replacement fund board shall withhold from the distribution made to the county under subsection (g), the amount of the additional homestead credit allotment that is to be applied to property taxes imposed for:

(A) the March 1, 2008, and January 15, 2009, assessment dates and distribute the amount to the county by December 31, 2008; or

(B) the March 1, 2008, and January 15, 2009, assessment dates and the March 1, 2009, and January 15, 2010, assessment dates, and distribute the proper amounts to the county by December 31, 2008, and December 31, 2009.

A county auditor shall distribute an amount received under this subsection for property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates, along with interest earned on the amount, among the taxing units in the county in proportion to the property tax revenue lost to each taxing unit from the increase in the additional homestead credit percentage made under subdivision (3).

#### **2008-146-849**

SECTION 849. (a) The definitions in IC 6-1.1-1, IC 6-1.1-20.9 (before its repeal), and IC 6-1.1-21 (before its repeal) apply throughout this SECTION.

(b) A taxpayer that is entitled to a standard deduction under IC 6-1.1-12-37 for property taxes assessed for the March 1, 2008, and January 15, 2009, assessment dates is entitled to a homestead credit under this SECTION against the property tax liability (as described in IC 6-1.1-21-5 (before its repeal)) imposed against the taxpayer's homestead for the March 1, 2008, and January 15, 2009, assessment dates.

(c) The amount of the credit to which an owner is entitled under this SECTION equals the product of:

(1) the percentage prescribed in subsection (d)(3); multiplied by  
(2) the amount of the individual's property tax liability (as described in IC 6-1.1-21-5 (before its repeal)) that is:

(A) attributable to the homestead during the particular calendar year; and

(B) determined after the application of all deductions from

assessed valuation that the owner claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property and the property tax replacement credit under IC 6-1.1-21.

(d) The county auditor of each county shall determine:

- (1) the amount of the county's homestead credit allotment determined under subsection (e);
- (2) the amount of uniformly applied homestead credits for the year in the county that equals the amount determined under subdivision (1); and
- (3) the percentage of homestead credit that equates to the amount of homestead credits determined under subdivision (2).

(e) There is granted under this SECTION a total of one hundred forty million dollars (\$140,000,000) of homestead credits. The homestead credits shall be distributed to each county as prescribed in subsection (f). Before distribution, the department of local government finance shall certify each county's homestead credit allotment to the department of state revenue and to each county auditor.

(f) Each county's certified homestead credit allotment, which shall be calculated by the budget agency, shall be determined under the following STEPS:

STEP ONE: For each county, determine the total property tax liability of all homestead properties in the county for the most recent calendar year before the application of any credits.

STEP TWO: For each county, determine the total property tax liability of all homestead properties resulting from property tax levies that are eliminated or replaced by this act for the most recent calendar year, before the application of any credits.

STEP THREE: Subtract the STEP TWO amount from the STEP ONE amount.

STEP FOUR: Determine the sum of the amounts determined under STEP THREE.

STEP FIVE: Divide the amount determined in STEP THREE by the amount determined in STEP FOUR.

STEP SIX: Multiply the result of STEP THREE by one hundred forty million dollars (\$140,000,000).

(g) Each county's homestead credit allotment authorized in this SECTION shall be distributed to that county not more than two (2) weeks after the county mails a property tax bill for which the homestead credit under this SECTION is granted.

(h) In addition to any other appropriations, there is appropriated one hundred forty million dollars (\$140,000,000) from the state general fund to make distributions for the homestead credits provided by this SECTION for property taxes assessed for the March 1, 2008, and January 15, 2009, assessment dates. Money distributed under this subsection shall be treated as property taxes for all purposes.

(i) The department of local government finance, the department of state revenue, and the budget agency shall take the actions necessary to carry out this SECTION. The department of local government finance and the budget agency shall make the certifications required under this SECTION based on the best information available at the time the certification is made.

**2008-146-850**

SECTION 850. (a) The definitions in IC 6-1.1-1, IC 6-1.1-20.9 (before its repeal), and IC 6-1.1-21 (before its repeal) apply throughout this SECTION.

(b) A taxpayer that is entitled to a standard deduction under IC 6-1.1-12-37 for property taxes assessed for the March 1, 2009, and January 15, 2010, assessment dates is entitled to a homestead credit under this SECTION against the property tax liability (as described in IC 6-1.1-21-5 (before its repeal)) imposed against the taxpayer's homestead for the March 1, 2009, and January 15, 2010, assessment dates.

(c) The amount of the credit to which an owner is entitled under this SECTION equals the product of:

- (1) the percentage prescribed in subsection (d)(3); multiplied by
- (2) the amount of the individual's property tax liability (as described in IC 6-1.1-21-5 (before its repeal)) that is:
  - (A) attributable to the homestead during the particular calendar year; and
  - (B) determined after the application of all deductions from assessed valuation that the owner claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property and the property tax replacement credit under IC 6-1.1-21.

(d) The county auditor of each county shall determine:

- (1) the amount of the county's homestead credit allotment determined under subsection (e);
- (2) the amount of uniformly applied homestead credits for the year in the county that equals the amount determined under subdivision (1); and
- (3) the percentage of homestead credit that equates to the amount of homestead credits determined under subdivision (2).

(e) There is granted under this SECTION a total of eighty million dollars (\$80,000,000) of homestead credits. The homestead credits shall be distributed to each county as prescribed in subsection (f). Before distribution, the department of local government finance shall certify each county's homestead credit allotment to the department of state revenue and to each county auditor.

(f) Each county's certified homestead credit allotment, which shall be calculated by the budget agency, shall be determined under the following STEPS:

STEP ONE: For each county, determine the total of state homestead credits granted in the county for the most recent calendar year.

STEP TWO: Determine the sum of the amounts determined under STEP ONE.

STEP THREE: Divide the amount determined in STEP ONE by the amount determined in STEP TWO.

STEP FOUR: Multiply the result of STEP THREE by eighty million dollars (\$80,000,000).

(g) Each county's homestead credit allotment authorized in this SECTION shall be distributed to that county not more than two (2) weeks after the county mails a property tax bill for which the

homestead credit under this SECTION is granted.

(h) In addition to any other appropriations, there is appropriated eighty million dollars (\$80,000,000) from the state general fund to make distributions for the homestead credits provided by this SECTION for property taxes assessed for the March 1, 2009, and January 15, 2010, assessment dates. Money distributed under this subsection shall be treated as property taxes for all purposes.

(i) The department of local government finance, the department of state revenue, and the budget agency shall take the actions necessary to carry out this SECTION. The department of local government finance and the budget agency shall make the certifications required under this SECTION based on the best information available at the time the certification is made.

#### **2008-146-851**

SECTION 851. Notwithstanding P.L.234-2007, SECTION 10, there is appropriated to the property tax replacement fund board one billion one hundred nineteen million seven hundred thirty-seven thousand seventy-seven dollars (\$1,119,737,077) from the state general fund for total operating expenses beginning July 1, 2008, and ending June 30, 2009. The appropriation made by this SECTION is instead of, and for the same purposes as, the appropriation of two billion one hundred thirty-three million nine hundred ninety-one thousand six hundred seventy-five dollars (\$2,133,991,675) made by P.L.234-2007, SECTION 10, to the board for total operating expenses beginning July 1, 2008, and ending June 30, 2009.

#### **2008-146-852**

SECTION 852. On January 1, 2009, the unencumbered balance of the property tax replacement fund, the property tax reduction trust fund, and any other fund terminated by this act shall be transferred to the state general fund.

#### **2008-146-853**

*(Expired 7-1-2009, by P.L.146-2008, SEC.853.)*

#### **2008-146-854**

SECTION 854. (a) The definitions in P.L.234-2007, SECTION 1 apply throughout this SECTION.

(b) The appropriation made by P.L.234-2007 to the department of education for a distribution for tuition support for the state fiscal year beginning July 1, 2008, and ending June 30, 2009, is voided. This subsection does not void the separate additional tuition support distribution appropriation made by P.L.234-2007.

(c) There is appropriated five billion two hundred thirty-four million nine hundred fifty thousand dollars (\$5,234,950,000) to the department of education from the state general fund for the purposes of the total operating expenses of a distribution of tuition support under IC 20-43, beginning July 1, 2008, and ending June 30, 2009. The budget agency may transfer after June 30, 2008, and before January 1, 2009, the amount necessary, as determined by the budget agency, from the

property tax replacement fund to the state general fund to fund the appropriation made by this subsection for the first six (6) months of the state fiscal year. However, the amount transferred after June 30, 2008, and before January 1, 2009, may not exceed one billion seven hundred ninety-six million one hundred eighty-seven thousand two hundred fifty-nine dollars (\$1,796,187,259).

(d) The appropriation in subsection (c) shall be distributed for the purposes described in IC 20-43-2-3(a), including basic tuition support, special education programs, career and technical education programs, honors grants, and the primetime program in accordance with IC 20-43.

(e) If the appropriation in subsection (c) is more than required under this SECTION, any excess reverts to the state general fund.

(f) The appropriation in subsection (c) when added to the appropriation made for distributions of tuition support in P.L.234-2007 for the state fiscal year beginning July 1, 2007, and ending June 30, 2008, shall be made each calendar year under a schedule set by the budget agency and approved by the governor. However, the schedule must provide for at least twelve (12) payments, that one (1) payment shall be made at least every forty (40) days, and the total of the payments in each calendar year must equal the amount required under IC 20-43.

(g) The department of education shall include in its budget request prepared under IC 4-12-1-7 and IC 4-12-1-8 for the period beginning July 1, 2009, and ending June 30, 2011, a budget request for sufficient money to make distributions under IC 20-20-34 and IC 20-43 to fund special education preschool programs and tuition support, including that part funded by property taxes before January 1, 2009.

#### **2008-146-855**

SECTION 855. (a) The tuition reserve account in the state general fund established by IC 4-12-1-12(b) is abolished on June 30, 2008. The auditor of state shall transfer the balance of the reserve account established by IC 4-12-1-12(b) on June 30, 2008, to the state tuition reserve fund.

(b) On one (1) or more dates specified by the budget director, but not later than December 31, 2010, the auditor of state shall transfer a total of fifty million dollars (\$50,000,000) from the unrestricted balances of the state general fund to the state tuition reserve fund for the purposes of the fund.

#### **2008-146-856**

*(Expired 7-1-2009, by P.L.146-2008, SEC.856.)*

#### **2008-146-857**

SECTION 857. The following amounts are appropriated to the department of education from the state general fund to make distributions under IC 20-20-36, as added by this act:

(1) Twenty-five million dollars (\$25,000,000) for the state fiscal year beginning July 1, 2008, and ending June 30, 2009.

(2) Sixty million dollars (\$60,000,000) for the state fiscal year beginning July 1, 2009, and ending June 30, 2010.

(3) Thirty-five million dollars (\$35,000,000) for the state fiscal year beginning July 1, 2010, and ending June 30, 2011.

**2008-146-858**

SECTION 858. (a) The General Assembly finds and determines the following:

(1) Lake County and St. Joseph County are counties for which limits to property tax liability under IC 6-1.1-20.6 (and as described in the proposed subsection (h) of Article 10, Section 1 of the Constitution of the State of Indiana as included in Senate Joint Resolution 1 of the 2008 session of the general assembly) are expected to reduce in 2010 the aggregate property tax revenue that would otherwise be collected by all units of local government and school corporations in the county by at least twenty percent (20%).

(2) Lake County and St. Joseph County are each an eligible county for purposes of:

- (A) the proposed subsection (h) of Article 10, Section 1 of the Constitution of the State of Indiana as included in Senate Joint Resolution 1 of the 2008 session of the general assembly; and
- (B) IC 6-1.1-20.6.

**2008-146-859**

SECTION 859. In addition to the amounts appropriated in P.L.234-2007, there is appropriated from the state general fund to the state forestry fund two million five hundred fifty-two thousand six dollars (\$2,552,006) for use by the department of natural resources for the purposes of the state forestry fund during the period beginning July 1, 2008, and ending June 30, 2009.

**2008-146-860**

SECTION 860. In addition to the amounts appropriated in P.L.234-2007, there is appropriated from the state general fund to the state fair fund one million three hundred thousand three hundred eighty-five dollars (\$1,300,385) for use by the state fair commission for the purposes of the state fair fund during the period beginning July 1, 2008, and ending June 30, 2009.

**2008-146-861**

SECTION 861. (a) In addition to any other appropriation, there is appropriated to the department of education from the state general fund ten million dollars (\$10,000,000) for the state fiscal year beginning July 1, 2008, and ending June 30, 2009, to make new facility adjustment distributions that are approved by the department of local government finance under IC 20-43-11.5, as added by this act.

(b) This SECTION expires July 1, 2010.

**2008-146-862**

SECTION 862. (a) This SECTION applies whenever a school corporation appeals to the department of local government finance before January 1, 2009, to make up a shortfall in a tuition support levy

that resulted:

- (1) because erroneous assessed valuation figures or tax rate calculations were used to determine the school corporation's total property tax rate; or
- (2) because of the payment of refunds that resulted from appeals under IC 6-1.1 and IC 6-1.5.

(b) The following definitions apply throughout this SECTION:

- (1) "Excessive tax levy" means a property tax levy for the school corporation's general fund for a calendar year.
- (2) "School corporation" has the meaning set forth in IC 20-18-2-16.
- (3) "Shortfall" means a loss in property tax collections from a tuition support levy resulting from a reason described in subsection (a).
- (4) "Tax control board" refers to the school property tax control board established under IC 6-1.1-19-4.1.
- (5) "Tuition support levy" refers to a property tax levy imposed under IC 6-1.1-19-1.5 (before its repeal) or IC 20-45-3-11 (before its repeal) for a year before January 1, 2009.

(c) The department of local government finance shall transmit the appeal to the tax control board. The tax control board shall conduct a hearing and determine whether:

- (1) a shortfall has occurred; and
- (2) the appellant school corporation cannot carry out the public educational duties committed to the appellant school corporation by law if the appellant school corporation does not receive emergency financial relief for the ensuing calendar year.

(d) If the tax control board makes the determinations described in subsection (c), the tax control board shall recommend to the department of local government finance that the appellant school corporation be permitted to collect an excessive tax levy in 2009 in the amount that does not exceed the result of:

- (1) the school corporation's tuition support levy for the year covered by the appeal, as finally approved by the department of local government finance, and after subtracting the amount of revenue lost (if any) to the school corporation's general fund as a result of the application of the circuit breaker credit under IC 6-1.1-20.6 to the tuition support levy; minus
- (2) the amount received by the school corporation from the tuition support levy.

(e) If the tax control board makes a recommendation under subsection (d), the tax control board may also recommend to the department of local government finance that the school corporation receive any of the following emergency financial relief:

- (1) A grant or grants from any funds of the state that are available for that purpose.
- (2) A loan or loans from any funds of the state that are available for that purpose.
- (3) Permission to the appellant school corporation to borrow funds from a source other than the state or assistance in obtaining the loan.

(4) An advance or advances of funds that will become payable to the appellant school corporation under any law providing for the payment of state funds to school corporations.

(5) Permission to the appellant school corporation to:

(A) cancel any unpaid obligation of the appellant school corporation's general fund to the appellant school corporation's capital projects fund; or

(B) use for general fund purposes:

(i) any unobligated balance in the appellant school corporation's capital projects fund; and

(ii) the proceeds of any levy made or to be made by the school corporation for the school corporation's capital projects fund.

(6) Permission to use, for general fund purposes, any unobligated balance in any debt service or other construction fund, including any unobligated proceeds of a sale of the school corporation's general obligation bonds.

(7) A combination of the emergency financial relief described in subdivisions (1) through (6).

(f) A recommendation made by the tax control board under this SECTION must specify the amount of the proposed excessive tax levy. Notwithstanding any other law, the department of local government finance may authorize the school corporation to make an excessive tax levy in 2009 in accordance with a recommendation under this SECTION without any other proceeding. Whenever the department of local government finance authorizes an excessive tax levy under this SECTION, the department of local government finance shall take appropriate steps to ensure that the proceeds of the excessive tax levy are first used to repay any loan authorized under this SECTION. The department of local government finance or another state agency may also take appropriate action to implement any additional recommendations made under subsection (d).

(g) This SECTION expires January 1, 2010.

#### **2008-146-863**

SECTION 863. IC 6-3-4-4.1, IC 6-3-4-15.7, IC 6-3.5-1.1-18, IC 6-3.5-6-22, and IC 6-3.5-7-18, all as amended by this act, apply only to taxable years beginning after December 31, 2008.

#### **2008-146-864**

SECTION 864. IC 6-3.1-21-6, as amended by this act, applies to taxable years beginning after December 31, 2008.

#### **2008-146-865**

SECTION 865. (a) Notwithstanding any provision in IC 5-11-10.5 or any other law, a warrant issued by a county auditor for a refund of an additional 2007 homestead credit under P.L.234-2007, SECTION 300, as amended by P.L.1-2008, SECTION 5, that is:

(1) outstanding and unpaid for one hundred eighty (180) days after the warrant is issued; and

(2) for an amount that is not more than ten dollars (\$10);

is void. An individual, a bank, a trust company, a building and loan association, or any other financial institution may not honor, cash, or accept for payment or deposit a warrant that meets the requirements of subdivisions (1) and (2).

(b) The amount of an outstanding warrant that is voided under subsection (a) shall be paid by the county treasurer to the treasurer of state for deposit in the property tax reduction trust fund established by IC 4-35-8-2 not more than ninety (90) days after the warrant is voided.

(c) This SECTION expires January 1, 2010.

#### **2008-146-866**

SECTION 866. (a) The department of local government finance may adopt temporary rules in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1 to carry out the department's authority under IC 6-1.1 to establish standards for computer systems used by Indiana counties for the administration of the property tax assessment, billing, and settlement processes. A temporary rule adopted under this SECTION must comply with the requirements described in IC 6-1.1-31-1(4) and IC 6-1.1-31.5-3.5(c). A temporary rule adopted under this SECTION expires on the earlier of the following:

(1) The date specified by the department of local government finance in the temporary rule.

(2) The date that the department of local government finance adopts another temporary rule under this SECTION or a rule under IC 4-22-2 that amends, repeals, or otherwise supersedes the emergency rule.

(3) July 1, 2009.

(b) After the effective date of this SECTION, IC 6-1.1-31-1, as amended by this act, applies to all rules and standards of the department of local government finance, including rules or standards adopted before the effective date of this SECTION.

(c) IC 6-1.1-33.5-8 and IC 6-1.1-33.5-9, as added by this act, apply to all systems described in IC 6-1.1-33.5-8, as added by this act, that are tested or operated after the effective date of this SECTION, including systems for which development began before the effective date of this SECTION.

#### **2008-146-867**

SECTION 867. (a) Notwithstanding any provision in IC 6-3.5-1.1 (including the August 1 deadlines applicable under IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), and IC 6-3.5-1.1-26(e)), a county council may in 2008 adopt or increase an additional county adjusted gross income tax rate under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 at any time before January 1, 2009.

(b) Notwithstanding any provision in IC 6-3.5-6 (including the August 1 deadlines applicable under IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), and IC 6-3.5-6-32(e)), a county income tax council or county council, as applicable, may in 2008 adopt or increase an additional county option income tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 at any time before

January 1, 2009.

(c) Notwithstanding any provision of IC 6-3.5-1.1 or IC 6-3.5-6, any additional county adjusted gross income tax rate adopted or increased in 2008 under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 and any additional county option income tax rate adopted or increased in 2008 under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 takes effect as follows:

- (1) In the case of an ordinance adopted before October 1, 2008, the tax rate takes effect October 1, 2008.
- (2) In the case of an ordinance adopted after September 30, 2008, and before October 16, 2008, the tax rate takes effect November 1, 2008.
- (3) In the case of an ordinance adopted after October 15, 2008, and before November 16, 2008, the tax rate takes effect December 1, 2008.
- (4) In the case of an ordinance adopted after November 15, 2008, and before January 1, 2009, the tax rate takes effect January 1, 2009.

**2008-146-868**

SECTION 868. (a) The definitions in IC 6-1.1-1 apply throughout this SECTION.

(b) A reference in this SECTION to IC 6-1.1-15-1 is a reference to that section as in effect on July 1, 2007.

(c) Notwithstanding IC 6-1.1-15-1(b), a taxpayer that receives a tax statement under IC 6-1.1-22 or a provisional tax statement (as defined in IC 6-1.1-22.5-2) for the first installment of property taxes based on the assessment date in 2007 and first due and payable in 2008 may appeal the assessment under IC 6-1.1-15-1 by filing a notice in writing with the county or township official referred to in IC 6-1.1-15-1(a) not later than the later of:

- (1) forty-five (45) days after:
    - (A) the tax statement under IC 6-1.1-22; or
    - (B) the reconciling statement (as defined in IC 6-1.1-22.5-4) that reconciles the taxes from the provisional tax statement; is given to the taxpayer; or
  - (2) July 1, 2008.
- (d) This SECTION expires January 1, 2010.

**2008-146-869**

SECTION 869. Notwithstanding any other provision, for property taxes first due and payable after December 31, 2008, and for budget years after 2008, the department of local government finance shall adjust the maximum permissible ad valorem property tax levy, the budget, the excise tax and local option income tax distributions, and the tax rates of any political subdivision or taxing unit as necessary to account for any changes made by this act, including the elimination of any property tax levies by this act or the transfer of governmental responsibilities by this act.

**2008-146-870**

*(Expired 1-1-2009, by P.L.146-2008, SEC.870.)*

**2008-146-871**

*(Expired 7-1-2009, by P.L.146-2008, SEC.871.)*