

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 341, Page 1

June 2023

ITEMS TO REMEMBER

JULY

- | | | |
|------|-----|---|
| July | 1: | Prove all ledgers for the prior month. |
| July | 4: | Independence Day – Legal Holiday [IC 1-1-9-1] |
| July | 15: | Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for May 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)] |
| July | 20: | If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue. [IC 6-1.1-20.6-11.1] |
| July | 30: | If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue. |
| July | 31: | Last day to file Employer’s Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld |
| July | 31: | Last day to file report with the Indiana Department of Workforce Development for the quarter ending June 30. |

All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1]

AUGUST

- | | | |
|--------|----|---|
| August | 1: | Prove all ledgers for the prior month.

Post a verified statement showing the indebtedness of the Township in detail and giving the number and total amount of outstanding orders, warrants, and accounts. [IC 36-6-4-10] |
|--------|----|---|

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 2

June 2023

- August 1: At their first meeting in August, the county fiscal body shall review the estimated property tax levy limits and the estimated reductions due to circuit breakers for each Township. The county fiscal body will either prepare and distribute a written recommendation for the taxing units or the county auditor will distribute the minutes of the meeting to all Townships after the minutes are approved by the fiscal body. [IC 6-1.1-17-3.6]
- August 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for June 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- August 20: If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.
- August 30: If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.
- August 31: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1]

SEPTEMBER

- September 1: Prove all ledgers for the prior month.

Last day for units with appointed boards to submit proposed 2024 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. [IC 6-1.1-17-20]
- September 4: Labor Day – Legal Holiday [IC 1-1-9-1]
- September 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for July 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- September 20: If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 3

June 2023

ITEMS TO REMEMBER (Continued)

September 30: If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 4

June 2023

INTERNAL CONTROLS

Internal controls are the policies and procedures used by management to ensure that their programs and functions operate efficiently and effectively in conformance with applicable laws and regulations. One purpose of internal control is to ensure that financial reporting of the financial statements and the schedule of expenditures of federal awards is completed accurately. It is also used to reduce the risk associated with fraud related to the operations of the governmental unit. Internal control is essentially a check and balance system over the operations. The foundation for a good internal control system starts with making sure that there are appropriate procedures in place to ensure that errors and fraud are either prevented or detected and corrected in a timely manner.

In order to have an effective internal control system, it is important to have proper segregation of duties. Segregation of duties is a common term referred to in relation to internal control. This means to have a separation of functions over certain activities that would provide internal control. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same action. An example of appropriate segregation of duties would be having one individual prepare claims, having another individual review and approve the claims, and having a third individual sign the checks for payment of the claims. Without proper segregation of duties, it is difficult to have an effective system of internal control. Sufficient compensating controls would then need to be implemented. This might entail random verification and approval by the official at different points in the process or switching duties. There are two main advantages to implementing segregation of duties. The first is that fraud is more difficult to perpetrate when proper segregation of duties is in place because it would require collusion of two or more individuals. Secondly, with several individuals involved in the process, innocent errors are more likely to be detected and corrected. Officials have the fiduciary responsibility to ensure the proper accountability of financial activity. This is accomplished by making sure there is proper oversight, reviews and approvals.

The Accounting and Uniform Guidelines Manual for each unit provides that internal controls be established and put into operations. Therefore, a sound internal control system should be put into place to ensure accurate reporting of the financial statements and the schedule of expenditures of federal awards. Additionally, a sound internal control system should be put into place to ensure that all requirements related to federal awards received are complied with. The requirements of a federal program can be obtained from various sources which include but are not limited to the grant agreement with the Federal agency/pass-through entity, the appropriate section of the Code of Federal Regulations and United States Code, and applicable handbooks and other guidance provided by the Federal agency and/or pass-through entity.

In addition to the guidance noted above, the A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. OMB Circular A-133 requires auditors to obtain an understanding of the non-Federal entity's internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs, plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and, unless internal control is likely to be ineffective, perform testing of internal control as planned.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 5

June 2023

INTERNAL CONTROLS (Continued)

As the auditor of your local governmental entity, the State Board of Accounts will be assessing the controls you have in place over the preparation of the financial statements and schedule of expenditures of federal programs and over the compliance with the requirements of federal programs. If we determine that controls for any of these areas are either not in place or are not operating effectively, we are required by the standards we follow to report those issues. This reporting is required to be made in the form of written Federal finding included in the audit report. In order for us to be able to determine operating effectiveness of the controls, we must have documentation of the controls to audit. Therefore, any review completed over the preparation of the financial statement or schedule of expenditure of federal awards should be documented in some way. Additionally, the oversight given to ensure compliance with requirements of the federal programs should be documented.

CANCELLATION OF CHECKS

IC 5-11-10.5-2 states:

"All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. No individual, bank, trust company, building and loan association, or any other financial institution may honor, cash, or accept for payment or deposit any such warrant or check which may be presented for payment and which has been issued and outstanding for a period of two (2) or more years as of the last day of December of any year."

IC 5-11-10.5-3 states:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the:

- (1) board of finance of a political subdivision; or
- (2) fiscal body of a city or town.

The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer.

IC 5-11-10.5-4 states:

"Each list prepared under section 3 of this chapter must show:

- (1) the date of issue of each warrant or check;
- (2) the fund upon which the warrant or check was originally drawn;
- (3) the name of the payee;
- (4) the amount of each warrant or check issued; and
- (5) the total amount represented by the warrants or checks listed for each fund. "

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 6

June 2023

CANCELLATION OF CHECKS (Continued)

IC 5-11-10.5-5 states in part:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks. (b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

Therefore, the State Board of Accounts is of the audit position that not later than March 1 of each year, the township trustee shall prepare a list in duplicate showing: (1) the date of issue of each check; (2) the fund upon which the check was originally drawn; (3) the name of the payee; (4) the amount of each check and (5) the total amount presented by the checks listed for such fund. The original copy of such list shall be filed with the local board of finance and the duplicate copy filed with the trustee. The amounts of such checks shall be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. If the fund from which the check was drawn is not now in existence or cannot be ascertained, the amount of such check shall be receipted into the township fund. Upon issuing the receipt or receipts the checks shall then be removed from the trustee's list of outstanding checks.

ELECTED OFFICIALS – LEAVE POLICY

We have received questions concerning the authority (or need) for elected officials to be included in the township's vacation leave, sick leave, death leave, or other such leave policy.

Our audit position is that an elected official's compensation goes with the office. This means that the elected official receives his (or her) salary as long as the office to which the official was elected performs the duties and responsibilities of this office. Whether the elected official personally does the work, whether the elected official personally maintains office hours, or whether the elected official shows up at the office has no bearing on the official's right to be compensated. Keep in mind this relates only to elected officials.

The ghost employee statute, IC 35-44.1-1-3, prohibits payment to other township employees if they did not properly perform township duties assigned and maintain hours as directed by the township board. In those few instances where elected officials choose to be included in such employee benefit policy (and were included in the authorizing resolution), the officials must maintain proper attendance records (the same as all other township employees) which shall clearly disclose days worked, days missed, type of leave taken, etc. This decision certainly cannot be made just prior to the close of the official's term. A township board is authorized to grant "a vacation with pay, sick leave, paid holidays, and other similar benefits by ordinance" to "employees of the political subdivision" pursuant to IC 5-10-6-1. The term "employees" is not defined.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 337, Page 7

June 2023

ISSUING DUPLICATE WARRANTS

When a township warrant is lost or for some other reason has not been presented for payment by the depository on which drawn, and evidence of this fact is submitted, the township is authorized to issue a duplicate warrant to replace the original warrant; however, certain safeguards should be exercised before the duplicate warrant is issued, as recommended in the following outline:

1. The person, firm, or corporation requesting the duplicate warrant should submit to the township trustee an affidavit setting out all pertinent information with reference to such warrant. A separate affidavit should be furnished by the payee and by each party to whom it was endorsed. A suggested form of affidavit will be found on page 9.
2. Immediately upon receipt of the affidavit, the township trustee should issue a stop payment order on the original warrant to the bank on which it was drawn.
3. Delay issuing the duplicate warrant until the warrants for the month in which the stop payment order was issued are returned by the bank and the township trustee has verified that the original warrant has not been cashed.
4. Issue the duplicate warrant on the next warrant number of the current series, under current date (not the date it was originally issued), bearing the payee's name, amount and other details shown on the original warrant, but clearly indicate thereon that it is "issued to replace warrant number ____, dated _____, 20__." In this manner no problems should arise when the warrant is presented to the bank for payment, which sometimes happens when it is given the date and number of the original warrant on which payment was stopped. It is not permissible to have unnumbered warrants furnished by the printer for this purpose; always use the next warrant number in the current series but show thereon the warrant number it replaces.
5. The duplicate warrant is not to be posted to the ledgers since it is issued only for the purpose of replacing the original warrant. To identify it as a duplicate so it will not be posted and added with the disbursements for the month, simply circle the copy in the warrant register or otherwise identify it as a "Duplicate." A duplicate warrant might, under emergency conditions, be issued within a short time after the stop payment order is given the bank where the bank furnishes a statement that they have checked the paid warrants to date and the warrant in question has not been paid. However, a safe position is to wait until the canceled warrants for the month in which the stop payment order was issued are returned by the bank and the fiscal officer has verified the warrant has not been paid.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

FOR USE OF TOWNSHIP TRUSTEE
*Duplicate Issued on _____ *
* Warrant Number _____ *
* Date _____, 20__ *

AFFIDAVIT FOR ISSUANCE OF DUPLICATE WARRANT

STATE OF INDIANA)
)SS:
COUNTY OF _____)

I, _____, presently residing at _____
_____ County, Indiana, being first duly sworn upon my oath, say:

1. That I have been informed a township warrant was issued from the _____
Fund, in the sum of \$_____, said warrant bearing number _____, dated _____,
20__, payable to _____ for _____.

2. That I am the person to whom said warrant was payable, or am the owner, partner or an
officer in the firm or corporation to which payable or to which the warrant was subsequently endorsed.

(Strike out 3a or 3b, whichever is not applicable)

3a. That payment has not been received on said warrant or on any other warrant for the sum due
as described above, for the reason that said warrant was (describe whether lost, destroyed or stolen; the
date of the occurrence, if known; and all other pertinent facts).

3b. That payment was received on said warrant from _____
to whom it was subsequently endorsed.

4. That I fully understand payment will be stopped on the original warrant and, if a duplicate
warrant is issued and payment is obtained thereon, that I will not be entitled to receive payment on the
original warrant; and, further, should said original warrant ever come into my possession I will
immediately forward it to the township trustee.

(Signature of Affiant)

Subscribed and sworn to before the undersigned, a Notary Public, in and for said county and
state, this ____ day of _____, 20__.

Notary Public

My Commission Expires: _____

Note: If the payee did not receive payment, strike out paragraph 3b. If the payee and any subsequent
endorser received payment, strike out paragraph 3a. In the latter instance the last party to whom the
warrant was endorsed should complete paragraph 3a. A separate affidavit should be obtained from the
payee and from each party to whom the warrant was endorsed.



**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 9

June 2023

EXAMINATIONS AND INVESTIGATIONS

Pursuant to recent legislative changes to Ind. Code 5-11-4-3(d), there will be an adjustment to our rates for non-federal taxing units and soil and conservation districts. The statute states, in relevant part:

(d) Except as otherwise provided in this chapter, each:

(1) taxing unit; and

(2) soil and water conservation district;

shall be charged an amount equal to fifty percent (50%) of the actual direct and indirect cost of performing an examination for each field examiner, private examiner, expert, or employee of the state board of accounts who is engaged in making examinations or investigations carried out under this article, but not to exceed four hundred dollars (\$400) per day. . . .

The change will occur for all examinations and investigations with field work beginning on or after July 1, 2023. Our rates are listed below and available at: <https://www.in.gov/sboa/about-us/our-rates/>.

- Non-federal taxing unit and soil and water conservation district rate: \$395 per day
- Technology fee: \$55 per day
- Processing fee: \$35 per day
- Full direct and indirect cost rate: \$968 per day
- Procured audit and opt-out unit processing fee: \$375 per report
- Technical assistance fee for opt-out units: \$129.07 per hour

As always, the entities audited by the State Board of Accounts will continue to receive technical assistance and training from the State Board of Accounts without charge. We appreciate your understanding and support as we strive to maintain the quality of our services, and we look forward to our continued partnership.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 341, Page 10

June 2023

NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2023 Regular and Special Sessions of the General Assembly affecting Townships. Please note the effective dates. Some of the laws do not pertain directly to Townships but are included for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 20-26-1-4) (Amends Indiana Code, Title 20, Article 26, Chapter 1, Section 4). The final version of each Public Law can be found on the Indiana General Assembly website (<http://iga.in.gov/>). If you have any questions regarding legal interpretation, please consult your Township attorney.

**Public Law 201-2023, House Enrolled Act 1001 – Effective Dates Vary
State Budget**

Adds IC 20-40-22; Various Others

Amends IC 20-26-5-4; IC 20-26-12-1; IC 20-26-12-2; IC 20-33-5-3; IC 20-33-5-5; IC 20-33-5-7; IC 20-33-5-11; IC 20-40-9-7; IC 20-41-1-2; IC 20-41-2-2; IC 20-41-2-5; IC 20-42-3-10; IC 36-8-10.6-5; Various Others

Appropriates money for capital expenditures, the operation of the state, K-12 and higher education, the delivery of Medicaid and other services, and various other distributions and purposes. Requires a researcher to execute a data sharing agreement that is approved by the management performance hub to receive access to confidential records. Provides that the auditor of state is also known as the state comptroller. Provides that, after June 30, 2023, the auditor of state shall use the title "state comptroller" in conducting state business, in all contracts, on business cards, on stationery, and with other means of communication as necessary. Establishes the attorney general contingency fee fund. Establishes the: (1) state opioid settlement fund; and (2) local opioid settlement fund; into which funds received from opioid litigation settlements must be deposited. Provides that the office of the inspector general shall provide informal advisory opinions and that the opinions are confidential. Allows the budget committee to submit the budget report and budget bill or bills to the governor on or before the second Monday of January, or the third Monday of January in the year in which a gubernatorial election is held (instead of before that date). Requires the state personnel department to require a contractor, when contracting for health care coverage for state employees, to use value based coverage. Repeals a provision that makes a state general fund appropriation to the board of trustees of the Indiana public retirement system if the money available in the special death benefits fund is insufficient to pay death benefit claims. Allows the Indiana economic development corporation (IEDC) to certify an applicable tax credit that exceeds the maximum allowable amount after review by the budget committee. Provides that the regional economic acceleration and development initiative program expires June 30, 2026. Specifies that the county or municipality that did not approve the relocation of an outdoor advertising sign is responsible for compensation of the taking of the outdoor advertising sign. Provides that an owner may relocate an outdoor advertising sign that is subject to a pending eminent domain action. Allows an individual to claim an increased exemption amount for a dependent child in the first year in which the exemption amount may be claimed for the child. Reduces the individual income tax rate to 2.9% by 2027 and eliminates all trigger provisions in current law. Establishes the regional public safety training fund. Repeals provisions relating to the establishment of the: (1) Indiana homeland security foundation; (2) Indiana homeland security fund; and (3) fire training infrastructure fund. Allows certain members of the public employees' retirement fund or Indiana state teachers' retirement fund to file an election to begin receiving retirement benefits while holding a position. Changes the state police pre-1987 benefit and supplemental pension benefit calculation from being based on the sixth year of service to the fourth year of service. Repeals the public mass transportation fund. Repeals the financial responsibility compliance verification fund. Changes the number of years of service on which the salary matrix for state police employees is based to 15 years (instead of 20 years). Requires the department of correction to deposit the amount appropriated for the

county misdemeanor fund by a county's multiplier. Requires the office of Medicaid policy and planning (office) to: (1) develop a schedule for the review of Medicaid reimbursement rates; and (2) provide a copy of the schedule to the budget committee; not later than November 1, 2023. Creates the residential water testing fund to test the water supply of an individual property owner of an eligible township. Requires the director of the state personnel department to submit a revision or adjustment to a pay plan developed for state employees to the state budget committee for review before the revision may take effect. Provides that the general assembly shall convene: (1) on the second Tuesday after the first Monday in June for the first regular technical session; and (2) on the second Tuesday after the first Monday in May for the second regular technical session. Provides that a technical session is not required to convene if the president pro tempore and the speaker jointly issue an order that convening is not necessary. Requires the general assembly to convene no later than the fourth Monday in January after organization day. Repeals provisions relating to emergency sessions and makes conforming amendments. Recouples the state earned income tax credit qualifications with the federal earned income tax credit qualifications under the Internal Revenue Code as in effect January 1, 2023. Requires a contractor that provides tangible personal property incorporated into real property in a project located in an innovation development district to maintain records of all state gross retail and use tax paid or collected during a state fiscal year. Adds state adjusted gross income taxes paid by an individual who is not an employee with respect to income received for services performed in an innovation development district for purposes of calculating income tax incremental amounts. Establishes the commission on improving the status of children fund to support the staffing and operations of the commission. Provides that a part of state user fees shall be deposited in the Indiana secured school fund. Repeals the distribution schedule for appropriations made for certain child development programs. Requires the department of local government finance to prepare an annual report and abstract concerning property tax data (instead of the auditor of state). Deletes reimbursement rate parameters for reimbursement of managed care organizations under the healthy Indiana plan. Extends the sunset of the collection of hospital assessment fees and health facility quality assessment fees from June 30, 2023, to June 30, 2025. Increases the total number of adult learner students at the Excel Centers for Adult Learners and Christel House DORS centers for whom the school may receive state funding. Establishes the Indiana education scholarship account donation fund to accept donations for administration of the Indiana education scholarship account program. Repeals the special education fund. Establishes a state tax credit for a taxpayer that makes certain qualified child care expenditures in providing child care to the taxpayer's employees. Extends provisions for the gasoline tax and the special fuel tax rates. Amends a statute concerning powers and duties of a regional water, sewage, or solid waste district established under prior law. Extends the sunset for the invasive species council and fund from July 1, 2023, to July 1, 2031. Prohibits school corporations and charter schools from charging a fee for curricular materials to students. Provides that the parent of a student or an emancipated minor who attends an accredited nonpublic school and who meets financial eligibility requirements may request reimbursement of fees charged for curricular materials. Establishes the curricular materials fund. Requires a county auditor to distribute a portion of revenue received from an operations fund levy imposed by a school corporation located in certain counties to certain charter schools (excludes school corporations that are designated as a distressed political subdivision). Requires charter schools that receive a distribution of tax levy revenue to establish an operations fund and education fund under the same provisions that apply to school corporations. Provides that in order to receive a distribution of tax levy revenue, a charter school must adopt a budget for the school year following a public meeting. Provides funding amounts for schools. Establishes the credential completion grant. Removes pathways for choice scholarship eligibility. Increases the annual income maximum for choice scholarship eligibility. Provides that a school corporation is eligible for an academic performance grant. Provides that state user fees remaining after required distributions shall be distributed to the state general fund (instead of the court technology fund). Makes certain amendments to the juvenile diversion grant program, the juvenile community alternatives grant program, and the juvenile behavioral health competitive grant pilot program (programs). Requires grants for the programs to be administered by the Indiana criminal justice institute in consultation with the juvenile justice oversight committee (oversight committee) and the grant process workgroup created by the oversight committee, taking into consideration the grant program report prepared and submitted to the commission on improving the status of children in Indiana by the oversight committee. Requires the state comptroller to deposit distributions of pro bono legal services fees received from the: (1) clerk of a circuit court; (2) clerk of a city or town court; or (3) Marion County small claims court; in the pro bono legal services fund. Requires the commission for higher education to create a separate higher educational operating funding outcomes based formula (funding formula) for Ivy Tech Community College. Requires, on or before July 1, 2023, budget committee review of all of the funding formulas created and approved by the commission for higher education. Provides that state appropriations may not be used to pay for the administration, operation, or programs of the Kinsey Institute for Research in Sex, Gender, and Reproduction. Provides that the legislative body of a first class city may adopt an ordinance to establish a special assessment district known as an economic enhancement district. Provides certain

requirements for the ordinance and imposition of a special assessment. Requires the legislative body of the first class city that establishes an economic enhancement district to establish an economic enhancement district board. Extends the judicial and legislative branch leave conversion pilot program through June 30, 2025. Establishes the northeast Indiana strategic development fund administered by the northeast Indiana strategic development commission. Provides that if the amount of excess combined reserves in 2024 or 2025 exceeds \$3,000,000,000, the amount that exceeds \$3,000,000,000 is transferred to the pre-1996 account. Establishes the regional economic acceleration and development initiative 2.0 fund (READI 2.0). Requires the IEDC to develop a policy for a READI 2.0 program. Provides that money in the READI 2.0 fund may be used to: (1) support the IEDC's READI 2.0 program; and (2) provide grants or loans to support proposals for economic development and regional economic acceleration and development. Establishes the attainable homeownership tax credit for a taxpayer who makes a contribution to an affordable housing organization. Establishes the Medicaid oversight committee. Requires the Medicaid oversight committee to review, consider, and make recommendations concerning all requests for new services and changes in existing services for the Medicaid program. Provides that unexpended and unencumbered amounts appropriated from the federal economic stimulus fund in the state fiscal year ending before July 1, 2023, do not revert to the state general fund. Provides that unexpended and unencumbered amounts appropriated to the legislative services agency in a state fiscal year ending before July 1, 2024, do not revert to the state general fund. Requires the state comptroller to transfer \$85,000,000 from the tobacco master settlement agreement fund to the state construction fund on July 1, 2023. Appropriates money for various purposes for the state fiscal year ending June 30, 2023. Urges the legislative council to assign to an appropriate interim study committee the task of studying specific issues pertaining to the feasibility of the department of child services contracting with private attorneys to perform legal services and provide representation in certain cases instead of employing staff attorneys within the department of child services for those purposes. Requires the Indiana public retirement system to study and report and present on certain topics to the interim study committee on pension management oversight before November 1, 2023. Establishes the funding Indiana's roads for a stronger, safer tomorrow task force. Makes conforming changes.

Public Law 58-2023, House Enrolled Act 1040 – Effective January 1, 2024
Requirements for elected officials

Adds IC 36-2-9-22; IC 36-2-9.5-18; IC 36-2-10-25; IC 36-3-5-14; IC 36-4-10-9; IC 36-6-4-20;

Amends IC 5-11-1-9; IC 5-11-14-1; IC 5-11-14-2; IC 5-28-3-2; IC 5-28-5-13; IC 20-26-4-1; IC 20-41-1-2; IC 20-41-1-5; IC 20-41-2-4; IC 20-41-2-5; IC 20-41-2-6; IC 33-32-2-9; IC 36-2-10-2.5; IC 36-2-10-24; IC 36-2-11-2.5; IC 36-3-5-2.6; IC 36-4-10-2; IC 36-4-10-4.5; IC 36-4-10-8; IC 36-5-6-6; IC 36-5-6-7; IC 36-5-6-9; IC 36-5-6-10; IC 36-6-4-17; IC 36-6-4-18;

Repeals IC 20-41-2-1; IC 20-41-2-2; IC 20-41-2-3

Provides that if an examination of an audited entity is unable to be performed because the audited entity's accounts, records, files, or reports are not properly maintained or reconciled, the entity may be declared unauditible. Requires an unauditible entity to bring its accounts, records, files, or reports into an auditible condition within 90 days. Requires the state board of accounts (SBOA) to publish a list of entities declared to be unauditible on the SBOA's website. Provides that if an entity is declared unauditible and the fiscal officer is unable to perform the fiscal requirements of their position, the entity is required to hire outside assistance for guidance or to perform the fiscal requirements. Clarifies an exception regarding the liability of an elected official for acts that constitute gross negligence or intentional disregard of the official's duties. Requires the SBOA to annually call a conference for: (1) city and town controllers and clerk-treasurers, newly appointed city and town controllers, and city and town clerk-treasurers elect; and (2) township trustees and township trustees elect. Provides that elected officials must attend training every two years and that the SBOA shall keep attendance of elected officials and publish it on the SBOA's website. Makes an exception for school corporation treasurer personal liability. Provides that if there is an office of town clerk-treasurer that is vacant, and the town legislative body is unable to fill the office, the town legislative body may either: (1) enter into a local agreement with the town clerk-treasurer and town legislative body of another town in the state to assist a selected town legislative body member in performing the duties of the clerk-treasurer's office; or (2) enter into a contract with a certified public accountant to assist the town legislative body member in performing the duties of the clerk-treasurer's office. (Current law provides that the town legislative body may only enter into a contract with a certified public accountant after the town legislative body is unable to reach an agreement with another town.) Provides that if, after reasonable diligence, a town may hire any qualified person to perform the duties of the clerk-treasurer's office until the vacancy can be filled, or until the end of the current clerk-

treasurer's term, whichever is first. Provides that newly elected officials shall complete five hours of training before taking office. Provides that elected officials shall certify completion of training requirements to the SBOA annually. Excludes self-supporting school lunch and the rental or sale of curricular materials as programs that may be established as separate funds. Repeals obsolete provisions. Makes technical corrections.

Public Law 59-2023, House Enrolled Act 1041 – Effective July 1, 2023

State Board of Accounts

Amends IC 5-11-1-1; IC 5-11-13; IC 5-11-1-4; IC 5-11-1-8; IC 5-11-1-9; IC 5-11-1-9.5; 5-11-1-24.4; IC 5-11-4-2; IC 5-11-5-1; IC 5-11-5-4; IC 5-11-6-1; IC 5-11-7-1; IC 5-28-3-2; IC 5-28-5-13; IC 13-21-4-4

Repeals IC 5-11-1-9.7; IC 5-11-1-15; IC 5-11-1-26; IC 5-11-5-8

Provides that the state board of accounts (SBOA) is designated as the independent external auditor of audited entities and is subject to applicable professional accounting standards. Requires annual reports to be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. Requires all appointments of field examiners be made solely upon the ground of fitness in accordance with professional accounting and auditing standards. Provides that if an examination of an audited entity is unable to be performed because the audited entity's accounts, records, files, or reports are not properly maintained or reconciled, the audited entity may be declared to be unauditible. Provides that an audited entity that is declared unauditible shall bring its accounts, records, files, or reports into an auditible condition within 90 days. Requires the SBOA to publish a list of audited entities declared unauditible on its website. Revises conditions under which the state examiner may undertake an examination based on a violation of the law. Requires the SBOA to approve a request by an audited entity to opt out of examinations and engage a certified public accountant to conduct examinations if, within the last six years, the SBOA has not issued an examination or special investigation report critical of the audited entity's internal controls and there have been no adverse reports. Provides that the SBOA may terminate its approval of the use of a certified public accountant if certain requirements are not met. Revises the provision regarding field examiner traveling expenses. Makes changes to certain reporting, resolution, and disclosure requirements. Simplifies the provision regarding parties and a plaintiff's right of recovery. Removes provisions regarding additional powers of the state examiner and attorney general. Provides that if the attorney general brings an action against an official bond, official bonds, or a crime insurance policy, the cause may be brought in the name of the state of Indiana upon the relation of the attorney general as plaintiff. Repeals a provision regarding the withdrawal or removal of counties from solid waste management districts. Repeals a provision regarding bonds and crime policies for faithful performance. Repeals a provision regarding examination reports, requisites, performance of public works, and SBOA powers. Repeals a provision regarding copies of reports filed with libraries, public inspections, and request renewals. Makes technical and conforming changes.

Public Law 127-2023, House Enrolled Act 1167 – Effective July 1, 2025

Live streaming and archiving meetings

Adds IC 5-14-1.5-2.9

Requires governing bodies of state and local agencies (excluding a state supported college or university) to provide, on a publicly accessible platform: (1) live transmissions of public meetings; and (2) an archive of copies of the live transmissions with links to any meeting agendas, minutes, or memoranda. Provides that if a governing body does not have Internet capability for live transmission of public meetings, the governing body shall record the meeting. Provides that transmissions and recordings of public meetings may be destroyed after 90 days.

Public Law 236-2023, House Enrolled Act 1454 – Various Effective Dates

Department of local government finance

Adds IC 5-28-41-17; IC 6-1.1-4-4.9; IC 6-1.1-4.13.6; IC 6-1.1-8-1; IC 6-1.1-18-34; IC 6-1.1-18.5-28; IC 6-1.1-22.1; IC 6-1.1-30-18; IC 6-1.1-37-16; IC 6-3.1-17.1; IC 6-3.1-38.3; IC 6-6-2.5-6.5; IC 6-6-2.5-32.7; IC 6-9-20-12; IC 6-9-21-10; IC 6-9-24-10; IC 6-9-25-16; IC 6-9-26-17; IC 6-9-27-11; IC 6-9-36-9; IC 6-9-38-27; IC 6-9-40-12; IC 6-9-41-15.5; IC 6-9-41-17; IC 6-9-43-10; IC 6-9-44-11; IC 6-9-45-11; IC 6-9-47.5-11; IC 6-9-49-11; IC 6-9-50-11; IC 6-9-51-11; IC 6-9-

52-11; IC 6-9-54; IC 6-9-54.5; IC 6-9-55; IC 6-9-56; IC 6-9-57; IC 20-19-7-2.3; IC 20-19-7-2.5; IC 20-40-2-0.2; IC 20-45-8-29; IC 20-45-9; IC 20-46-8-11; IC 35-52-6-83; IC 36-1.5-4-38.5; IC 36-7-14-12.7; IC 36-7-14-53; IC 36-7-15.1-57.5; IC 36-8-11-12.5; IC 36-8-19-16.5;

Amends

IC 4-4-38.5-3; IC 4-4-38.5-5.6; IC 4-4-38.5-9; IC 5-1-8-1; IC 5-1-11-1; IC 5-1-11-6; 5-1-14-10; IC 5-13-7-8; IC 5-13-9-2; IC 5-16-1-1.9; IC 6-1.1-3-9; IC 6-1.1-3.23.5; IC 6-1.1-4-4.2; IC 6-1.1-4-18.5; IC 6-1.1-4-39; IC 6-1.1-8-27; IC 6-1.1-4-18.5; IC 6-1-1-4-39; IC 6-1.1-8-27; IC 6-1.1-10-27; IC 6-1.1-12-35.5; IC 6-.11-12-37; IC 6-1.1-12.44; IC 6-1.1-15.1.1; IC 6-1.1-15.1.2; IC 6-1.1-17.1; IC 6-1.1-18-28; IC 6-1.1-18.5-1; IC 6-1.1-18.5-21; IC 6-1.1-18.5-25; IC 6-1.1-18.5-29; IC 6-1.1-20-1.1; IC 6-1.1-20.3-5; IC 6-1.1-20.3-15; IC 6-1.1-20.6-9.9; IC 6-1.1-21.2-8; IC 6-1.1-21.3-3; IC 6-1.1-21.9-3; IC 6-1.1-24-2; IC 6-1.1-24-4; IC 6-1.1-24-5; IC 6-1.1-28.1; IC 6-1.1-30-14; IC 6-1.1-31-2; IC 6-1.1-33.5-2; IC 6-1.1-33.5-3; IC 6-1.1-33.5-4; IC 6-1.1-33.5-5; IC 6-1.1-33.5-6; IC 6-1.1-33.5-7; IC 6-1.1-35-2; IC 6-1.1-35-9; IC 6-1.1-35.2-2; IC 6-1.1-39-1; IC 6-3-1-3.5; IC 6-3-2.1-4; IC 6-3-3-12; IC 6-3-3-12-1; IC 6-3.5-4-2; IC 6-3.5-4-7; IC 6-3.5-4-7.5; IC 6-3.5-10-2; IC 6-3.5-10-7; IC 6-3.5-10.8.5; IC 6-3.6-3-3; IC 6-3.6-3-4; IC 6-3.6-3-7; IC 6-3.6-3-7.5; IC 6-3.6-6-2.7; IC 6-3.6-6-2.8; IC 6-3.6-6-8; IC 6-3.6-11-9; IC 6-6-2.5-30; IC 6-6-2.5-32; IC 6-6-2.5-37; IC 6-6-5-0.5; IC 6-6-5-2; IC 6-6-5-3.5; IC 6-7-2-7; IC 6-8-9.5-10; IC 6-9-7-7; IC 6-9-18-3; IC 6-9-41-5; IC 6-9-41-14; IC 6-9-41-15; IC 6-9-41-16; IC 8-1-34-14; IC 9-18.1-5-13; IC 12-11-14-6; IC 12-29-2-15; IC 14-27-6-40; IC 20-19-7-4; IC 20-19-7-5; IC 20-19-7-6; IC 20-19-7-8; IC 20-19-7-10; IC 20-19-7-11; IC 20-19-7-12; IC 20-19-7-13; IC 20-19-7-4; IC 20-19-7-15; IC 20-19-7-16; IC 20-19-7-17; IC 20-19-7-18; IC 20-19-7-19; IC 20-19-7-20; IC 20-40-2-10; IC 20-46-1-10.1; IC 20-46-9-10; IC 20-48-1-4; IC 36-1-12-4; IC 36-1-12-4.7; IC 36-1-12-24; IC 36-1-20-4.1; IC 36-1.5-4-40.5; IC 36-3-5-8; IC 36-6-6-14; IC 36-7-14-1.7; IC 36-7-14-8; IC 36-7-14-12.2; IC 36-7-14-13; IC 36-7-14-15.5; IC 36-7-14-19.5; IC 36-7-14-25.1; IC 36-7-14-26; IC 36-7-14-27; IC 36-7-14-39; IC 36-7-14-48; IC 36-7-14-52; IC 36-7-14-56; IC 36-7-14.5-12.5; IC 36-7-15.1-36.3; IC 36-7-18-31; IC 36-7-32-22; IC 36-7.5-4.5-7; IC 36-7.5-4.5-9; IC 36-7.5-4.5-10; IC 36-7.5-4.5-13; IC 36-7.5-4.5-14; IC 36-7.5-4.5-18; IC 36-7.5-4.5-27; IC 36-7.5-4.5-28; IC 36-8-11-12; IC 36-8-11-15; IC 36-8-12-13; IC 36-8-12-16; IC 36-8-12-17; IC 36-8-13-4; IC 36-8-13-4.5; IC 36-8-13-4.6; IC 36-8-13-4.7; IC 36-8-13-9; IC 36-8-19-6; IC 36-8-19-8; IC 36-9-29-8; IC 36-10-3-24; IC 36-10-8-16; IC 36-10-9-15; IC 36-10-10-20; IC 36-10-11-21;

Repeals

IC 6.1.1-20.3-7.1; IC 6-1.1-33.5-1; IC 20-19-7-2; IC 20-19-7-3; IC 20-19-7-9; IC 36-2-11-24;

Provides that the term of any judgment funding bond with regard to either: (1) the city of Hobart; or (2) the Merrillville Community School Corporation; issued for the purpose of paying a property tax judgment rendered against Lake County for assessment year 2011, 2012, 2013, or 2014 shall be 25 years. Changes the sunset date for the procedure for selling certain bonds to July 1, 2025, and makes corresponding changes. Adds nonprofit building corporations created by a municipal corporation to a provision concerning the purchase of municipal securities by the treasurer of state and provides that such a security must have a stated final maturity of not more than 25 years after the date of purchase. Specifies expenses eligible for funding from the READI fund. Prohibits the department of local government finance from approving a county reassessment plan before the assessor provides verification that the land values determination has been completed. Removes language from a statute allowing a taxpayer to elect a special property tax valuation method for mini-mill equipment that prohibited the election if any outstanding bond obligations would be impaired as a result of the election. Requires an assessor determining land values to submit the values to the county property tax assessment board of appeals (PTABOA) and the department. Establishes procedures for rental property assessment appeals. Makes changes to a provision granting a property tax exemption to cemetery owners. Requires the land of controlled environment agriculture property to be classified and assessed as agricultural and the improvements to be classified and assessed as an agricultural greenhouse for property tax assessment. Prohibits a PTABOA determination of assessed value following a hearing that exceeds the original appealed assessed value at issue. Provides that a qualified taxing unit located in Lake County that has experienced a property tax revenue shortfall in one or more tax years: (1) resulting from erroneous assessed valuation figures; and (2) which was, or will be, at least \$5,000,000, or 20% of its net tax levy, as a result of the erroneous assessed valuation amount; may apply to the treasurer for a loan from the counter-cyclical revenue and economic stabilization fund. Describes procedures, limitations, and uses for such loans. Limits the amount of loans to all qualified taxing units to \$35,000,000. Prescribes a formula for determining a population growth of 150% for purposes of the exclusion from maximum ad valorem property tax levy limits for municipalities that meet specified criteria. Makes changes to statutes concerning maximum property tax

levies for: (1) Sugar Creek Township Fire Protection District; and (2) Otter Creek Township. Amends an exclusion from the definition of "controlled project" for projects required by a court order. Extends through 2026 the authority for certain school corporations to allocate circuit breaker credits proportionately but imposes limitations with respect to school corporation eligibility to allocate such credits. Repeals the provision establishing the division of data analysis of the department. Prohibits a county auditor from denying an application for a standard deduction for a homestead because the applicant does not have a valid driver's license with the address of the homestead property. Provides that when a county auditor submits a certified statement of assessed value to the department, the county auditor shall exclude the amount of assessed value for any property located in the county for which an appeal has been filed and for which there is no final disposition. Provides that a county auditor may appeal to the department to include the amount of assessed value under appeal within a taxing district for that calendar year. Provides for the expiration of certain supplemental county property tax levy provisions on the later of: (1) January 1, 2045; or (2) the date on which all bonds or lease agreements outstanding on July 1, 2023, for which a pledge of tax revenue is completely paid. Imposes reporting and publication requirements for those bonds and leases. Removes the requirement that a PTABOA quorum must include at least one certified level two or level three assessor-appraiser. Prescribes additional duties for the department. Provides that the distressed unit appeal board (DUAB) may employ staff (instead of an executive director). Provides that the department may (instead of shall) support the DUAB's duties using money from the department's budget funding. Repeals provisions requiring the DUAB to pay the emergency manager's compensation and to reimburse the emergency manager for actual and necessary expenses. Repeals the fiscal and qualitative indicators committee (committee). Replaces references to the committee with references to the DUAB. Provides that, in the assessment of tangible property, confidential information may be disclosed to an official or employee of a county assessor or auditor. Provides that the required annual visit between a representative of the department and each county may take place virtually. Requires a township or county assessor to document any changes made to the parcel characteristics of real property from the previous year's assessment in an assessment of the real property. Provides that a township may elect to establish a township firefighting fund and a township emergency services fund in lieu of the township firefighting and emergency services fund. Provides that the excess of the proceeds of the property taxes attributable to an increase in the property tax rate for a participating unit of a fire protection territory that is established after the establishment of a tax increment financing area located outside of Marion County shall be allocated to and distributed in the form of an allocated property tax revenue pass back to the participating unit of the fire protection territory and not to the redevelopment district. Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2023, on delinquent taxes and special assessments on real property in the county if certain conditions are met. Amends provisions excluding the part of a participating unit's proceeds of property taxes imposed in certain tax increment finance areas for an assessment date with respect to which the allocation and distribution is made that are attributable to property taxes imposed to meet the participating unit's obligations to a fire protection territory. Reduces the fee, from 15% to 10%, that the department of state revenue may charge a debtor for any debts collected as a collection fee for the department's services, not including local collection assistance fees. Establishes a tax credit for an eligible taxpayer that employs certain individuals with a disability. Provides that contributions to a 529 college savings account or 529A ABL account made after December 31, 2023, shall be considered as having been made during the taxable year preceding the contribution if certain conditions are met. Beginning in taxable year 2024, allows the Indiana economic development corporation to award a qualified taxpayer a historic rehabilitation tax credit equal to 25% or 30% of the qualified expenditures incurred in the restoration and preservation of a qualified historic structure, depending on the type of historic structure. Provides a maximum tax rate that a county fiscal body may impose for correctional facilities and rehabilitation facilities. Provides that part of the tax revenue that is allocated to public safety may be distributed to certain township fire departments, volunteer fire departments, fire protection territories, or fire protection districts. Provides that the difference between the amount of special fuel purchased by a compressed natural gas product fuel station and the amount of compressed natural gas product produced and sold by the compressed natural gas product fuel station is exempt from the special fuel tax. Imposes taxes on the distribution of cigars. Requires each local unit that imposes a food and beverage tax to annually report information concerning distributions and expenditures of amounts received from the food and beverage tax. Provides that food and beverage taxes currently authorized under IC 6-9 and that do not otherwise contain an expiration date (other than the stadium and convention building authority food and beverage tax and the historic hotels food and beverage tax) shall expire on the later of: (1) January 1, 2045; or (2) the date on which all bonds or lease agreements outstanding on May 7, 2023, are

completely paid. Requires each local unit that imposes a food and beverage tax that is subject to the expiration to provide to the state board of accounts a list of each bond or lease agreement outstanding on May 7, 2023, and the date on which each will be completely paid. Requires Monroe County and the city of Bloomington to each develop a written plan before December 1 of each year that includes certain information related to the use of food and beverage tax funds. Specifies that the written plan must be submitted to the department of local government finance and be made available on the gateway website within 30 days of submission. Requires the county and the city to spend money from the applicable food and beverage tax receipts fund before July 1, 2025. Provides that if the county and city do not spend money from the applicable food and beverage tax receipts fund as specified, the ordinance to impose the food and beverage tax is void and food and beverage tax revenue may not be collected. Provides that Monroe County may not adopt a new food and beverage tax ordinance after June 30, 2025. Authorizes the following municipalities to impose a food and beverage tax: (1) The city of Columbia City. (2) The town of Merrillville. (3) The city of Jasper. Authorizes Decatur County to impose a food and beverage tax. Makes certain changes regarding the distribution of revenue from the Tippecanoe County innkeeper's tax. Authorizes Parke County to impose its innkeeper's tax at a rate of 8% under the uniform innkeeper's tax statute (instead of 5% under current law). Authorizes Hamilton County to impose an innkeeper's tax under a separate innkeeper's tax statute at a rate of not more than 8% (rather than 5% under the uniform county innkeeper's tax). Requires notice if a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit or adopts an ordinance to reallocate revenue received from a local income tax. Specifies a statute of limitations for certain property tax appeals based on a claim of error in determining whether the property is or is not eligible for a standard homestead deduction. Makes changes to the timing for certain property tax appeals. Extends the sunset of the current calculation and allocation of certified shares among civil taxing units in Hamilton County from 2024 to 2026 and modifies the city of Carmel's certified shares determination under the calculation. Clarifies the term "video service". Modifies a provision concerning county membership on the governing and advisory boards of a community mental health center. Provides that, beginning January 1, 2026, an "eligible individual" for purposes of the achieving a better life experience (ABLE) program means an individual who during a taxable year: (1) is entitled to benefits based on blindness or disability under Title II or Title XVI of the federal Social Security Act and the blindness or disability occurred before the individual became 46 years of age (rather than 26 years of age under current law); or (2) has a disability certification that has been filed as set forth in Section 529A of the Internal Revenue Code. Increases amounts for which state educational institutions and school corporations may award contracts. Makes changes to the geothermal device deduction. Removes provisions that require a county to meet certain qualifications before it is authorized to adopt an emergency medical services local income tax rate. Provides that if the sale price of distressed property exceeds \$50,000, a redevelopment commission must obtain two independent appraisals before purchasing the property. Provides (beginning on or after January 1, 2024) that the legislative body of a town that has a mayor as a result of a reorganization may hire or contract with competent attorneys and legal research assistants on terms it considers appropriate. Repeals a statute requiring the county recorder to provide to the county auditor a list of recorded mortgage releases. Makes changes to various definitions in the Indiana Code chapter concerning rail transit development districts and makes a corresponding change to the local income tax increment fund. Changes the dates on which the department of state revenue determines base period amounts and increment revenue for the purpose of the Indiana Code chapter concerning rail transit development districts and allows the state department (if necessary) to redetermine base period amounts and increment revenue. Removes language under current law relating to salaries of the members of a flood control board who hold a lucrative office. Provides that a political subdivision may not inspect a rental unit or impose a fee pertaining to the inspection of a rental unit, if the rental unit, in addition to meeting certain other requirements, provides a written report that the rental property has been inspected or that a sample of the rental community has been inspected if the sample size complies with the United States Department of Housing and Urban Development's Rural Development for Real Estate Assessment Center inspections. Allows the county legislative body of a county in which a fire protection district includes all of the incorporated and unincorporated area of the county to adopt an ordinance to establish a nine member fire protection district governing board (governing board). Provides that on the date set forth in the ordinance establishing the governing board: (1) the governing board has the powers and duties of the board of fire trustees; and (2) the board of fire trustees acts solely as an advisory body to the governing board. Provides that the president and vice president of a redevelopment commission shall not have the same appointing authority. Expires on June 30, 2027, the amended changes made to the residential housing development program statute by the general assembly in the 2023 session or subsequent session, and on July 1, 2027, reinstates the residential housing development program statute as it appears in

current law. Expires on June 30, 2027, the provisions added in HEA 1157 for a residential housing program in Marion County. Specifies information reporting requirements regarding residential housing development programs. Allows a redevelopment commission to expend revenues from a tax increment financing district that are allocated for police and fire services on both capital expenditures and operating expenses. Requires a redevelopment commission to provide an annual spending plan listing planned expenditures for the next calendar year. Provides that, for 2023, an ordinance or resolution to establish or expand a fire protection territory is adopted after the legislative body holds at least three public hearings to receive public comment on the proposed ordinance or resolution in which: (1) at least one public hearing must be held at least 25 days before the legislative body votes on the adoption of the ordinance or resolution; and (2) at least two additional public hearings must be held not later than five days before the legislative body votes on the adoption of the ordinance or resolution. Provides a property tax exemption for certain continuing care retirement communities or licensed health care facilities for taxes first due and payable in 2023, 2024, and 2025. Authorizes the emergency manager for the Gary school corporation to make a one-time transfer of non-federal dollars to any school corporation fund. Provides certain interest waiver provisions for weather related disaster events. Makes certain changes and technical corrections to provisions contained in SEA 2 (P.L. 1-2023) (Taxation of pass through entities) and SEA 271 (Certified technology parks). Resolves a conflict with SEA 325, SECTION 2 (IC 6-1.1-12-37). Makes conforming changes and resolves other conflicts. Resolves a conflict with SEA 327 and HEA 1492 (IC 20-40-2-10). Resolves a conflict with HEA 1016 (IC 36-8-11-15). Makes certain changes to broadband service speed provisions. Provides that trailers with a declared gross vehicle weight of 3,000 pounds or less that are registered or renewed after December 31, 2023, are excluded from the following taxes beginning after December 31, 2023: (1) motor vehicle excise tax; (2) county vehicle excise tax; and (3) municipal vehicle excise tax.

**Public Law 181-2023, Senate Enrolled Act 317 – Effective Upon Passage
Contracting and Purchasing**

Amends IC 5-11-10-1.6; IC 6-1.1-4-31.5

Provides that a political subdivision may make advance payments to contractors to enable the contractors to purchase materials needed for a public works project of the political subdivision. Provides that a political subdivision may make advance payments for goods or services before the goods are delivered or services are completed if the fiscal body of the political subdivision authorizes advance payments.

**INDEX TO
TOWNSHIP BULLETINS
VOLUMES 302 TO 341**

(Symbol 312-2 Designates Volume 312, Page 2)

100R [Report of Names, Addresses, Duties, and Compensation of Public Employees]	335-6
Account and Financial Regulatory Manual	325-3
Accounting For Income Tax Distributions of Certified Shares	337-3
Accounting Systems	312-6
Advertising	316-2
Advertising Legal Rates	335-7
Advertising of the Annual Financial Report.....	320-3
Annual Financial Report.....	307-7
Annual Financial Report and 100-R Not Filed Timely.....	319-6
Annual Financial Report vs Annual Report.....	323-5
Approval of Accounting Forms and Systems	304-3
Assessing Expenses	318-3
Assignment of Wages	337-7
Attorney General Official Opinion 90-10 - Notarial Acts	330-3
Attorney General Official Opinion 91-5 - Cemeteries.....	333-2
Audit Costs Charged to Federal Programs.....	329-7
Audit Costs – Recorded.....	330-3
Board Approval of Salaries	314-6
Board of Finance and Depositories.....	315-4
Bonds of Officers and Employees of the Department of Parks and Recreation	327-3
Building or Remodeling and Fire Equipment Fund (Cumulative Fire)	315-5
Cash Balance -vs- Appropriation Balance.....	312-4
Capital Assets – Cemeteries	328-3
Cancellation of Checks.....	341-5
Cemetery Upkeep	316-2
Certification of Names and Addresses to County Treasurers	303-4
Cisco Webex Meetings.....	324-3
Compensatory Time Off Under the Fair Labor Standards Act.....	317-3
Compensation of Offices and Employees, Determining Increases or Decreases in Compensation.....	329-4
Conflict of Interest.....	304-2
Conflict of Interest Forms.....	309-3
Conflict of Interest Statement Requirement When Trustee is Also Vendor To Recipient Receiving Township Assistance.....	332-3
Contracting Policy	302-5
COVID-19 Grant Information	329-6
Data Processing Services by a Bank.....	315-5
Depositories.....	335-7
Designation of Trustee.....	315-3
Disaster Recovery and Backups	336-4
Disaster Relief Funds – Accounting and Budgeting.....	329-7
Disposition of Old Outstanding Checks	332-4
Donations.....	333-4
E-1 Entity Annual Report	339-5
Election Board and Jury Duty.....	321-5
Elected Officials - Leave Policy	341-6
Emergency Medical Services	327-4
Encumbered Appropriations	335-6
Establishing Salaries of Township Offices and Employees.....	340-4
Establishing the Estimated Cost of Capital Assets	339-4
Examinations and Investigations	341-9
Examination of Trustee’s Office	307-6
Filing of Annual Report and Vouchers in County Auditor’s Office.....	303-6
Fire Protection Contracts with Volunteer Fire Departments	303-7
Fire Protection Territories (FPT).....	317-4
Forms Prescribed by the State Board of Accounts	303-3

Frequent Comments Noted in Township Letters	305-2
GAO Independence Standard	340-4
Garnishment of Salaries and Wages	303-5
GASB Pension Reporting	305-4
Ghost Employment	340-4
Group Insurance - Dependents of Employees	321-5
Guaranteed Energy Savings Contracts	333-5
Health Savings Account Payments	326-3
Heavy Equipment Rental Excise Tax	327-3
Home Rule.....	321-7
IC 5-11-1-27(j)	311-4
IHCDA Rental Assistance Program	331-4
Indiana Office of Technology – IN.GOV Digital Services	337-3
Insurance Fraud Schemes	323-4
Internal Control Timeline (IC 5-11-1-27).....	312-5
Internal Controls	341-4
Investing in Securities	320-2
Issuing Duplicate Warrants.....	341-7
Indiana Open Door Law	319-4
IRS Private Letter Ruling – Annuity Savings to Define Contribution.....	327-5
Legal Advertising	339-6
Legal Advertising for Receiving Bids	340-3
Lease Purchase Agreements	328-3
Levy Excess Fund.....	316-2
Loans and Other Indebtedness.....	315-6
Local Government Public Records	308-2
Lucrative Offices - Dual Office Holding.....	338-5
Marion County Small Claims Court - SEA 523	311-7
Materiality Threshold (IC 5-11-1-27(j) & (l)).....	312-7
Membership Dues in Organizations	304-2
Mileage.....	304-3
Nepotism and Contracting Certifications	302-3
Nepotism Policy	302-4
Newly Elected Training.....	338-4
Official Bonds	311-3
Other Information – Regulatory Basis.....	337-6
Out-of-State Purchasing Cooperatives.....	338-3
Partition Fences	327-4
Payment by Public Employers of Group Health Insurance Premiums	339-5
Payment of Claims - Electronic Funds Transfer.....	322-3
Payment of Funds Due Deceased Person	326-5
Payments to Banks of Compensation Due Employees	330-4
Penalties and Interest - Ways to Avoid.....	328-4
Phishing Emails	325-3
Procedure in Emergency Appropriations.....	309-2
Property Tax Advances	319-4
Public Nature of Records and Meetings	330-5
Public Purchases	306-3
Public Works Under \$150,000	326-5
Purchase of Firefighting Apparatus and Equipment.....	321-6
Purchases of Computer Hardware and Software	306-3
Qualifying for Office - Oath.....	307-3
Qualifying for Office - Official Bonds	307-3
Rainy Day Fund.....	322-4
Ransomware – How to Avoid.....	315-7
Rates for Legal Advertising.....	332-2
Record of Hours Worked.....	303-4
Records to the County Recorder.....	320-3
Remote Notary Authorization.....	329-5
Renting an Office.....	324-3

Report of Misappropriation	335-5
Reporting Cybersecurity Incidents	334-3
Reporting of All Funds on the Annual Financial Report	307-7
Request to Destroy Public Records	308-5
Resolution Establishing Salaries of Township Officials and Employees (Twp Form No. 17).....	310-3
Sales Tax - Exemptions	333-3
SBOA 100 Years (1909 – 2009) Special Videos.....	334-3
SBOA Communications	331-5
SBOA – Resource Library.....	336-5
Senate Enrolled Act 67.....	313-4
Social Security Withholdings	316-3
Special Purchases	332-4
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms	338-4
State and Local Fiscal Recovery Update	336-4
State Examiner Directive 2016-1.....	313-4
State Examiner Directive 2018-1.....	322-2
State Examiner Directive 2018-01 Amended	331-4
State Matching Grants	320-2
State Mileage Reimbursement Rate.....	310-4
	312-3
	314-5
	329-3
	337-4
Supplemental Local Income Tax (LIT) Distributions.....	317-4
Telephone, Cellular, and Internet Expenses	319-5
Temporary Loans.....	320-3
Township Firefighting Fund – Fees and Service Charges	334-4
Transition from Prior Trustee to Newly Elected Trustee.....	338-3
Travel Expense	307-8
Trustee Compensation	328-6
Unemployment Claims	331-3
Unemployment Fraud Resources.....	337-5
Uniform Electronic Transactions Act.....	323-4
Uniform guidance - 2 CFR Part 200.....	315-4
Use of Funds Appropriated for Community Services.....	330-3
Vending Machine Commissions.....	316-2
Worker’s Compensation	315-6
Website Features.....	316-2
YouTube Channel.....	326-4