



HOUSE BILL No. _____

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-8.1-2; IC 4-13-12.1; IC 5-28-45; IC 6-2.5; IC 6-3; IC 6-3.1; IC 6-8; IC 10-11-2; IC 12-17.2-7.7; IC 14-9-8-28; IC 16-21-10-21; IC 16-28-15-14; IC 16-41-42.2-3; IC 20-26-11-17; IC 20-51-1; IC 20-51.4; IC 22-4.1; IC 33-39-8-5; IC 33-39-11.

Synopsis: State budget. 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. Repeals a provision allowing the department of administration to enter into a lease with the Indiana historical society (society) for use of a building. Requires the director of the budget agency to make a written determination that funds are not appropriated or otherwise available to support continuation of the performance of any contract or lease with the society. Establishes the primary care access revolving fund for the purpose of making loans to primary care medical practices in Indiana. Requires that the salary matrix for state police, capitol police officers, and department of natural resources law enforcement officers be adjusted each time an adjustment is made to a pay plan for state employees in the executive branch. Provides a sales and use tax exemption period for three days in January and in August of each year for the following items: (1) School supplies. (2) Clothing, including shoes. (3) Computers and computer accessories. (4) Learning aids. (5) Sports and recreational equipment to be used by an individual who is not more than 18 years of age. Provides a sales and use tax exemption period for seven days in May of each year for the following
(Continued next page)

Effective: Upon passage; January 1, 2025 (retroactive); June 29, 2025; July 1, 2025; January 1, 2026.

Thompson

_____, read first time and referred to Committee on _____

20252999



items: (1) Bicycles and accessories. (2) Fishing supplies. (3) Hiking supplies. (4) Hunting supplies. Requires the department of state revenue to calculate an annual adjusted gross income tax exemption index factor to be used in determining certain exemption amounts for purposes of calculating an individual's adjusted gross income each taxable year. Provides an adjusted gross income tax deduction for retirement benefits, phased in over four years. Exempts tips received by an individual employed in a service-providing industry occupation from the adjusted gross income tax. Increases the: (1) employee threshold; and (2) maximum amount of tax credits that may be granted in a year; for purposes of the health reimbursement arrangement income tax credit. Establishes a state tax credit for certain capital investments made in rural funds (rural fund credit). Prescribes requirements for the rural fund credit. Provides an adjusted gross income tax credit for retired farmers who sell or lease farmland or sell livestock to a qualified beginning farmer. Requires the treasurer of state to establish a long term care savings account program that allows an individual to save for long term care expenses. Provides an adjusted gross income tax deduction for contributions made to an individual's long term care savings account during a taxable year. Provides an adjusted gross income tax deduction for long term care insurance premiums paid during the taxable year. Requires the treasurer of state to establish a farm savings account program that allows an individual to save for farming related expenses. Provides an adjusted gross income tax deduction for contributions made to an individual's farm savings account during a taxable year. Establishes the local child care assistance program for the purpose of providing a county with assistance in expanding the availability of child care in the county, including by providing matching grants. Extends the sunset of the collection of hospital assessment fees and health facility quality assessment fees from June 30, 2025, to June 30, 2027. Removes the annual income maximum for choice scholarship eligibility and eligibility for the education scholarship account. Provides that an individual may continue to participate in the career scholarship program after graduating, receiving an Indiana high school equivalency diploma, or obtaining a certificate of completion if the individual: (1) participated in the career scholarship program or the education savings account program while enrolled in grade 10, 11, or 12 in Indiana; (2) was a student with a disability at the time the account was established who required special education and for whom an individualized education program, a service plan, or a choice special education plan was developed; and (3) is less than 22 years of age. Establishes the Hoosier workforce upskill program to provide grants to eligible employers for reimbursement of training expenses. Establishes the public prosecution fund to provide county reimbursement of compensation paid to deputy prosecuting attorneys and other administrative expenses. Provides that unexpended and unencumbered amounts appropriated from the federal economic stimulus fund in P.L.165-2021 do not revert to the state general fund. Requires the state comptroller to transfer: (1) \$15,000,000 from the addiction services fund; and (2) \$25,000,000 from the department of insurance fund; to the tobacco master settlement agreement fund on July 1, 2025.



First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

HOUSE BILL _____

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE JULY 1, 2025]

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- (a) The following definitions apply throughout this act:
- (1) "Augmentation allowed" means the governor and the budget agency are authorized to add to an appropriation in this act from revenues accruing to the fund from which the appropriation was made.
- (2) "Biennium" means the period beginning July 1, 2025, and ending June 30, 2027. Appropriations appearing in the biennial column for construction or other permanent improvements do not revert under IC 4-13-2-19 and may be allotted.
- (3) "Equipment" includes machinery, implements, tools, furniture, furnishings, vehicles, and other articles that have a calculable period of service that exceeds twelve (12) calendar months.
- (4) "Fee replacement" includes payments to universities to be used to pay indebtedness resulting from financing the cost of planning, purchasing, rehabilitation, construction, repair, leasing, lease-purchasing, or otherwise acquiring land, buildings, facilities, and equipment to be used for academic and instructional purposes.
- (5) "Other operating expense" includes payments for "services other than personal", "services by contract", "supplies, materials, and parts", "grants, subsidies, refunds, and awards", "in-state travel", "out-of-state travel", and "equipment".
- (6) "Personal services" includes payments for salaries and wages to officers and employees of the state (either regular or temporary), payments for compensation



1 awards, and the employer's share of Social Security, health insurance, life insurance,
2 dental insurance, vision insurance, deferred compensation - state match, leave
3 conversion, disability, and retirement fund contributions.

4 (7) "State agency" means:

5 (A) each office, officer, board, commission, department, division, bureau, committee,
6 fund, agency, authority, council, or other instrumentality of the state;

7 (B) each hospital, penal institution, and other institutional enterprise of the state;

8 (C) the judicial department of the state; and

9 (D) the legislative department of the state.

10 However, this term does not include cities, towns, townships, school cities, school
11 townships, school districts, other municipal corporations or political subdivisions
12 of the state, or universities and colleges supported in whole or in part by state
13 funds.

14 (8) "Total operating expense" includes payments for both "personal services" and
15 "other operating expense".

16 (b) The state board of finance may authorize advances to boards or persons having
17 control of the funds of any institution or department of the state of a sum of money
18 out of any appropriation available at such time for the purpose of establishing
19 working capital to provide for payment of expenses in the case of emergency when
20 immediate payment is necessary or expedient. Advance payments shall be made by
21 warrant by the state comptroller, and properly itemized and receipted bills or invoices
22 shall be filed by the board or persons receiving the advance payments.

23 (c) All money appropriated by this act shall be considered either a direct appropriation
24 or an appropriation from a rotary or revolving fund.

25 (1) Direct appropriations are subject to withdrawal from the state treasury and for
26 expenditure for such purposes, at such time, and in such manner as may be prescribed
27 by law. Direct appropriations are not subject to return and rewithdrawal from the
28 state treasury, except for the correction of an error which may have occurred in any
29 transaction or for reimbursement of expenditures which have occurred in the same
30 fiscal year.

31 (2) A rotary or revolving fund is any designated part of a fund that is set apart as
32 working capital in a manner prescribed by law and devoted to a specific purpose
33 or purposes. The fund consists of earnings and income only from certain sources
34 or combination of sources. The money in the fund shall be used for the purpose designated
35 by law as working capital. The fund at any time consists of the original appropriation
36 to the fund, if any, all receipts accrued to the fund, and all money withdrawn from the
37 fund and invested or to be invested. The fund shall be kept intact by separate entries
38 in the state comptroller's office, and no part of the fund shall be used for any purpose
39 other than the lawful purpose of the fund or revert to any other fund at any time.

40 However, any unencumbered excess above any prescribed amount may be transferred
41 to the state general fund at the close of each fiscal year unless otherwise specified
42 in the Indiana Code.

43

44 SECTION 2. [EFFECTIVE JULY 1, 2025]

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46 For the conduct of state government, its offices, funds, boards, commissions, departments,
47 societies, associations, services, agencies, and undertakings, and for other appropriations
48 not otherwise provided by statute, the following sums in SECTIONS 3 through 10 are
49 appropriated for the periods of time designated from the general fund of the state of



1 **Indiana or other specifically designated funds.**

2

3 **In this act, whenever there is no specific fund or account designated, the appropriation**
 4 **is from the general fund.**

5

6 **SECTION 3. [EFFECTIVE JULY 1, 2025]**

7

8 **GENERAL GOVERNMENT**

9

10 **A. LEGISLATIVE**

11

12 **FOR THE GENERAL ASSEMBLY**

13 **LEGISLATORS' SALARIES - HOUSE**

Total Operating Expense	9,871,096	10,138,293
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15 **HOUSE EXPENSES**

Total Operating Expense	13,236,708	13,236,708
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17 **LEGISLATORS' SALARIES - SENATE**

Total Operating Expense	2,900,000	3,000,000
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19 **SENATE EXPENSES**

Total Operating Expense	13,150,000	15,544,000
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22 **Included in the above appropriations for house and senate expenses are funds for**
 23 **a legislative business per diem allowance, meals, and other usual and customary**
 24 **expenses associated with legislative affairs. Each member of the house is entitled,**
 25 **when authorized by the speaker of the house, to the legislative business per diem**
 26 **allowance for every day the member is engaged in official business. The speaker**
 27 **shall authorize the legislative business per diem allowance to be consistent with**
 28 **law and house rules.**

29

30 **Each member of the senate is entitled, when authorized by the president pro tempore**
 31 **of the senate, to the legislative business per diem allowance for every day the member**
 32 **is engaged in official business. The president pro tempore of the senate shall authorize**
 33 **the legislative business per diem allowance to be consistent with law and senate rules.**

34

35 **The legislative business per diem allowance that each member of the general assembly**
 36 **is entitled to receive equals the maximum daily amount allowable to employees of the**
 37 **executive branch of the federal government for subsistence expenses while away from**
 38 **home in travel status in the Indianapolis area. The legislative business per diem**
 39 **changes each time there is a change in that maximum daily amount.**

40

41 **In addition to the legislative business per diem allowance, each member of the general**
 42 **assembly shall receive the mileage allowance in an amount equal to the standard**
 43 **mileage rates for personally owned transportation equipment established by the federal**
 44 **Internal Revenue Service for each mile necessarily traveled from the member's usual**
 45 **place of residence to the state capitol. However, if the member traveled by a means**
 46 **other than by motor vehicle, and the member's usual place of residence is more than**
 47 **one hundred (100) miles from the state capitol, the member is entitled to reimbursement**
 48 **in an amount equal to the lowest air travel cost incurred in traveling from the usual**
 49 **place of residence to the state capitol. During the period the general assembly is convened**



1 in regular or special session, the mileage allowance shall be limited to one (1) round
2 trip each week per member.

3

4 Any member of the general assembly who is appointed by the governor, speaker of
5 the house, president or president pro tempore of the senate, house or senate minority
6 floor leader, or Indiana legislative council to serve on any research, study, or survey
7 committee or commission, or who attends any meetings authorized or convened
8 under the auspices of the Indiana legislative council, including pre-session conferences
9 and federal-state relations conferences, is entitled, when authorized by the legislative
10 council, to receive the legislative business per diem allowance for each day the
11 member is in actual attendance and is also entitled to a mileage allowance, at the
12 rate specified above, for each mile necessarily traveled from the member's usual
13 place of residence to the state capitol, or other in-state site of the committee,
14 commission, or conference. The per diem allowance and the mileage allowance permitted
15 under this paragraph shall be paid from the legislative council appropriation for
16 legislator and lay member travel unless the member is attending an out-of-state
17 meeting, as authorized by the speaker of the house of representatives or the president
18 pro tempore of the senate, in which case the member is entitled to receive:

19 (1) the legislative business per diem allowance for each day the member is engaged in
20 approved out-of-state travel; and

21 (2) reimbursement for traveling expenses actually incurred in connection with the
22 member's duties, as provided in the state travel policies and procedures established
23 by the legislative council.

24

25 Notwithstanding the provisions of this or any other statute, the legislative council
26 may adopt, by resolution, travel policies and procedures that apply only to members
27 of the general assembly or to the staffs of the house of representatives, senate, and
28 legislative services agency, or both members and staffs. The legislative council may
29 apply these travel policies and procedures to lay members serving on research, study,
30 or survey committees or commissions that are under the jurisdiction of the legislative
31 council. Notwithstanding any other law, rule, or policy, the state travel policies and
32 procedures established by the Indiana department of administration and approved by the
33 budget agency do not apply to members of the general assembly, to the staffs of the house
34 of representatives, senate, or legislative services agency, or to lay members serving
35 on research, study, or survey committees or commissions under the jurisdiction of
36 the legislative council (if the legislative council applies its travel policies and procedures
37 to lay members under the authority of this SECTION), except that, until the legislative
38 council adopts travel policies and procedures, the state travel policies and procedures
39 established by the Indiana department of administration and approved by the budget
40 agency apply to members of the general assembly, to the staffs of the house of representatives,
41 senate, and legislative services agency, and to lay members serving on research, study,
42 or survey committees or commissions under the jurisdiction of the legislative council.
43 The executive director of the legislative services agency is responsible for the
44 administration of travel policies and procedures adopted by the legislative council.
45 The state comptroller shall approve and process claims for reimbursement of travel
46 related expenses under this paragraph based upon the written affirmation of the
47 speaker of the house of representatives, the president pro tempore of the senate, or
48 the executive director of the legislative services agency that those claims comply with
49 the travel policies and procedures adopted by the legislative council. If the funds



1 **appropriated for the house and senate expenses and legislative salaries are insufficient**
 2 **to pay all the necessary expenses incurred, including the cost of printing the journals**
 3 **of the house and senate, there is appropriated such further sums as may be necessary**
 4 **to pay such expenses.**

5			
6	LEGISLATORS' EXPENSES - HOUSE		
7	Total Operating Expense	3,611,905	3,611,905
8	LEGISLATORS' EXPENSES - SENATE		
9	Total Operating Expense	2,000,000	1,700,000

10
 11 **Each member of the general assembly is entitled to a subsistence allowance of forty**
 12 **percent (40%) of the maximum daily amount allowable to employees of the executive**
 13 **branch of the federal government for subsistence expenses while away from home in**
 14 **travel status in the Indianapolis area for:**
 15 **(1) each day that the general assembly is not convened in regular or special session; and**
 16 **(2) each day after the first session day held in November and before the first session**
 17 **day held in January.**

18
 19 **However, the subsistence allowance under subdivision (2) may not be paid with respect**
 20 **to any day after the first session day held in November and before the first session day**
 21 **held in January with respect to which all members of the general assembly are entitled**
 22 **to a legislative business per diem, and the subsistence allowance under subdivision (1)**
 23 **may not be paid to a member after the final recess day in April with respect to any**
 24 **day in which the chamber in which the individual is a member meets as a body or in**
 25 **any period in which the chamber is in recess for less than six (6) consecutive days.**

26
 27 **The subsistence allowance is payable from the appropriations for legislators' subsistence.**

28
 29 **The officers of the senate are entitled to the following amounts annually in addition**
 30 **to the subsistence allowance: president pro tempore, \$7,000; assistant president**
 31 **pro tempore, \$3,000; majority floor leader, \$5,500; assistant majority floor leader(s),**
 32 **\$3,500; majority floor leader emeritus, \$2,500; majority caucus chair, \$5,500;**
 33 **assistant majority caucus chair(s), \$1,500; appropriations committee chair, \$5,500;**
 34 **tax and fiscal policy committee chair, \$5,500; appropriations committee ranking**
 35 **majority member, \$2,000; tax and fiscal policy committee ranking majority member,**
 36 **\$2,000; majority whip, \$4,000; assistant majority whip, \$2,000; minority floor leader,**
 37 **\$6,000; minority leader emeritus, \$1,500; minority caucus chair, \$5,000; assistant**
 38 **minority floor leader, \$5,000; appropriations committee ranking minority member,**
 39 **\$2,000; tax and fiscal policy committee ranking minority member, \$2,000; minority**
 40 **whip(s), \$2,000; assistant minority whip, \$1,000; assistant minority caucus chair(s),**
 41 **\$1,000; agriculture committee chair, \$1,000; natural resources committee chair,**
 42 **\$1,000; public policy committee chair, \$1,000; corrections and criminal law committee**
 43 **chair, \$1,000; civil law committee chair, \$1,000; education and career development**
 44 **chair, \$1,000; elections committee chair, \$1,000; environmental affairs committee**
 45 **chair, \$1,000; family and children services committee chair, \$1,000; pensions and**
 46 **labor committee chair, \$1,000; health and provider services committee chair, \$1,000;**
 47 **homeland security and transportation committee chair, \$1,000; veterans affairs and**
 48 **the military committee chair, \$1,000; insurance and financial institutions committee**
 49 **chair, \$1,000; judiciary committee chair, \$1,000; local government committee chair,**



1 \$1,000; utilities committee chair, \$1,000; commerce and technology committee chair,
2 \$1,000; appointments and claims committee chair, \$1,000; rules and legislative procedure
3 committee chair, \$1,000; and ethics committee chair, \$1,000. If an officer fills more
4 than one (1) leadership position, the officer shall be paid for the higher paid position.
5

6 Officers of the house of representatives are entitled to the following amounts annually
7 in addition to the subsistence allowance: speaker of the house, \$7,000; speaker
8 pro tempore, \$5,000; deputy speaker pro tempore, \$2,000; majority floor leader,
9 \$5,500; majority caucus chair, \$5,500; majority whip, \$4,000; assistant majority
10 floor leader(s), \$3,500; assistant majority caucus chair(s), \$2,000; assistant majority
11 whip(s), \$2,000; ways and means committee chair, \$5,500; ways and means committee
12 vice chair, \$4,000; ways and means k-12 subcommittee chair, \$1,500; ways and means
13 higher education subcommittee chair, \$1,500; ways and means budget subcommittee
14 chair, \$3,000; ways and means health and human services subcommittee chair, \$1,500;
15 ways and means local government subcommittee chair, \$1,500; minority leader, \$6,000;
16 minority floor leader, \$4,500; minority caucus chair, \$4,500; minority whip, \$3,000;
17 assistant minority leader(s), \$1,500; assistant minority floor leader(s), \$1,500; assistant
18 minority caucus chair(s), \$1,500; assistant minority whip(s), \$1,500; ways and means
19 committee ranking minority member, \$3,500; agriculture and rural development committee
20 chair, \$1,000; commerce, small business, and economic development committee chair,
21 \$1,000; courts and criminal code committee chair, \$1,000; education committee chair,
22 \$1,000; elections and apportionment committee chair, \$1,000; employment, labor, and pensions
23 committee chair, \$1,000; environmental affairs committee chair, \$1,000; statutory
24 committee on legislative ethics committee chair, \$1,000; family, children, and human
25 affairs committee chair, \$1,000; financial institutions committee chair, \$1,000; insurance
26 committee chair, \$1,000; government and regulatory reform committee chair, \$1,000;
27 judiciary committee chair, \$1,000; local government committee chair, \$1,000; natural
28 resources committee chair, \$1,000; public health committee chair, \$1,000; public policy
29 committee chair, \$1,000; roads and transportation committee chair, \$1,000; rules and
30 legislative procedures committee chair, \$1,000; utilities, energy and telecommunications
31 committee chair, \$1,000; and veterans affairs and public safety committee chair, \$1,000.
32 If an officer fills more than one (1) leadership position, the officer may be paid for
33 each of the paid positions.
34

35 If the senate or house of representatives eliminates a committee or officer referenced
36 in this SECTION and replaces the committee or officer with a new committee or position,
37 the above appropriations for subsistence shall be used to pay for the new committee
38 or officer. However, this does not permit any additional amounts to be paid under
39 this SECTION for a replacement committee or officer than would have been spent for
40 the eliminated committee or officer. If the senate or house of representatives creates
41 a new, additional committee or officer, or assigns additional duties to an existing
42 officer, the above appropriations for subsistence shall be used to pay for the new
43 committee or officer, or to adjust the annual payments made to the existing officer,
44 in amounts determined by the legislative council.
45

46 If the funds appropriated for legislators' subsistence are insufficient to pay all
47 the subsistence incurred, there are hereby appropriated such further sums as may
48 be necessary to pay such subsistence.
49



1	FOR THE LEGISLATIVE COUNCIL AND THE LEGISLATIVE SERVICES AGENCY		
2	Total Operating Expense	21,040,214	22,834,096
3	LEGISLATOR AND LAY MEMBER TRAVEL		
4	Total Operating Expense	700,000	700,000

5

6 **Included in the above appropriations are funds for usual and customary expenses**
7 **associated with legislative services.**

8

9 **If the funds above appropriated for the legislative council and the legislative**
10 **services agency and for legislator and lay member travel are insufficient to pay**
11 **all the necessary expenses incurred, there are hereby appropriated such further**
12 **sums as may be necessary to pay those expenses.**

13

14 **Any person other than a member of the general assembly who is appointed by the governor,**
15 **speaker of the house, president or president pro tempore of the senate, house or senate**
16 **minority floor leader, or legislative council to serve on any research, study, or survey**
17 **committee or commission is entitled, when authorized by the legislative council, to a**
18 **per diem instead of subsistence of \$75 per day during the biennium. In addition to the**
19 **per diem, such a person is entitled to mileage reimbursement, at the rate specified for**
20 **members of the general assembly, for each mile necessarily traveled from the person's**
21 **usual place of residence to the state capitol or other in-state site of the committee,**
22 **commission, or conference. However, reimbursement for any out-of-state travel expenses**
23 **claimed by lay members serving on research, study, or survey committees or commissions**
24 **under the jurisdiction of the legislative council shall be based on SECTION 14 of this act,**
25 **until the legislative council applies those travel policies and procedures that govern**
26 **legislators and their staffs to such lay members as authorized elsewhere in this SECTION.**
27 **The allowance and reimbursement permitted in this paragraph shall be paid from the**
28 **legislative council appropriations for legislative and lay member travel unless otherwise**
29 **provided for by a specific appropriation.**

30

31 **Included in the above appropriations are funds for the printing and distribution of documents**
32 **published by the legislative council, including journals, bills, resolutions, enrolled**
33 **documents, the acts of the first and second regular sessions of the 124th general**
34 **assembly, the supplements to the Indiana Code for the biennium and the publication of**
35 **the Indiana Administrative Code and the Indiana Register. Upon completion of the**
36 **distribution of the Acts and the supplements to the Indiana Code, as provided in IC 2-6-1.5,**
37 **remaining copies may be sold at a price or prices periodically determined by the**
38 **legislative council. If the above appropriations for the printing and distribution of**
39 **documents published by the legislative council are insufficient to pay all of the necessary**
40 **expenses incurred, there are hereby appropriated such sums as may be necessary to pay**
41 **such expenses.**

43	TECHNOLOGY INFRASTRUCTURE, SOFTWARE, AND SERVICES		
44	Total Operating Expense	6,152,770	5,679,848

45

46 **If the above appropriations are insufficient to pay all of the necessary expenses incurred,**
47 **there are hereby appropriated such sums as may be necessary to pay such expenses,**
48 **including state video streaming services and legislative closed captioning services.**
49 **The above appropriations or any part thereof remaining unexpended and unencumbered**



1 at the close of any fiscal year remain available for expenditure until the earlier of
2 June 30, 2029, or the purposes for which the appropriations were made are accomplished
3 or abandoned. If any part of the appropriations have not been allotted or encumbered
4 before the expiration of the biennium, the personnel subcommittee of the legislative
5 council may determine that any part of the balance of the appropriations may be
6 reverted to the state general fund.

7
8 The legislative services agency shall charge the following fees, unless the legislative
9 council sets these or other fees at different rates:

10
11 Annual subscription to the session document service for sessions ending in
12 odd-numbered years: \$900

13
14 Annual subscription to the session document service for sessions ending in
15 even-numbered years: \$500

16
17 Per page charge for copies of legislative documents: \$0.15

18
19 NATIONAL ASSOCIATION DUES

20 Total Operating Expense	461,122	741,428
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21
22 FOR THE COMMISSION ON UNIFORM STATE LAWS

23 Total Operating Expense	100,000	100,000
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24
25 FOR THE INDIANA LOBBY REGISTRATION COMMISSION

26 Total Operating Expense	419,402	452,123
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27
28 FOR THE INDIANA PUBLIC RETIREMENT SYSTEM
29 LEGISLATORS' RETIREMENT FUND

30 Total Operating Expense	6,113	6,113
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31
32 B. JUDICIAL

33
34 FOR THE SUPREME COURT

35 Total Operating Expense	22,330,232	22,330,232
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36
37 The above appropriations include the subsistence allowance provided by IC 33-38-5-8.

38
39 LOCAL JUDGES' SALARIES

40 Total Operating Expense	99,627,132	99,627,132
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41 COUNTY PROSECUTORS' SALARIES

42 Total Operating Expense	35,794,283	35,794,283
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43 PROBLEM SOLVING COURTS

44 Total Operating Expense	6,000,000	6,000,000
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45 SUPREME COURT TITLE IV-D

46 Total Operating Expense	1,950,000	1,950,000
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47 TRIAL COURT OPERATIONS

48 Total Operating Expense	1,627,073	1,627,073
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49 INDIANA COURT TECHNOLOGY



1	Total Operating Expense	17,588,380	17,588,380
2	INDIANA CONFERENCE FOR LEGAL EDUCATION OPPORTUNITY		
3	Total Operating Expense	778,750	778,750
4	GUARDIAN AD LITEM		
5	Total Operating Expense	6,337,810	6,337,810

6

7 **The Office of Judicial Administration shall use the above appropriations to administer**

8 **an office of guardian ad litem and court appointed special advocate services and to**

9 **provide matching funds to counties that are required to implement, in courts with**

10 **juvenile jurisdiction, a guardian ad litem and court appointed special advocate program**

11 **for children who are alleged to be victims of child abuse or neglect under IC 31-33.**

12 **A county may use these matching funds to supplement amounts collected as fees under**

13 **IC 31-40-3 to be used for the operation of guardian ad litem and court appointed**

14 **special advocate programs. The county fiscal body shall appropriate adequate funds**

15 **for the county to be eligible for these matching funds.**

16			
17	ADULT GUARDIANSHIP		
18	Total Operating Expense	1,500,000	1,500,000

19

20 **The above appropriations are for the administration of the office of adult guardianship**

21 **and to provide matching funds to county courts with probate jurisdiction that implement**

22 **and administer programs for volunteer advocates for seniors and incapacitated adults**

23 **who are appointed a guardian under IC 29. Volunteer advocates for seniors and incapacitated**

24 **adults programs shall provide a match of 50% of the funds appropriated by the office**

25 **of judicial administration of which up to half may be an in-kind match and the remainder**

26 **must be county funds or other local county resources. Only programs certified by the**

27 **supreme court are eligible for matching funds. The above appropriations include funds**

28 **to maintain an adult guardianship registry to serve as a data repository for adult guardianship**

29 **cases and guardians appointed by the courts.**

30			
31	CIVIL LEGAL AID		
32	Total Operating Expense	3,000,000	3,000,000
33	SPECIAL JUDGES - COUNTY COURTS		
34	Total Operating Expense	149,000	149,000

35

36 **If the funds appropriated above for special judges of county courts are insufficient to pay**

37 **all of the necessary expenses that the state is required to pay under IC 34-35-1-4, there**

38 **are hereby appropriated such further sums as may be necessary to pay these expenses.**

39			
40	INTERSTATE COMPACT FOR ADULT OFFENDERS		
41	Total Operating Expense	236,180	236,180
42	COMMISSION ON IMPROVING THE STATUS OF CHILDREN		
43	Total Operating Expense	350,000	350,000
44	PROBATION OFFICERS TRAINING		
45	Total Operating Expense	750,000	750,000
46	DRUG AND ALCOHOL PROGRAMS		
47	Total Operating Expense	100,000	100,000
48	PRE-TRIAL COMPLIANCE		
49	Total Operating Expense	4,000,000	4,000,000



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FOR THE COMMISSION OF COURT APPOINTED ATTORNEYS

Total Operating Expense	34,073,811	34,073,811
Public Defense Fund (IC 33-40-6-1)		
Total Operating Expense	7,400,000	7,400,000

The above appropriations from the public defense fund are made from the distribution authorized by IC 33-37-7-9(c) for the purpose of reimbursing counties for indigent defense services provided to a defendant. Administrative costs may be paid from the public defense fund. Any balance in the public defense fund is appropriated to the commission on court appointed attorneys.

FOR THE COURT OF APPEALS

Total Operating Expense	15,043,411	15,043,411
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The above appropriations include the subsistence allowance provided by IC 33-38-5-8.

FOR THE TAX COURT

Total Operating Expense	966,629	966,629
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FOR THE PUBLIC DEFENDER

Total Operating Expense	8,832,205	8,832,205
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PUBLIC DEFENDER INCARCERATED DEFENSE SERVICES

Total Operating Expense	1	1
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Augmentation is allowed from the General Fund to cover the costs.

The above appropriation shall be used for expenses related to the defense of an incarcerated person in accordance with IC 33-37-2-4.

FOR THE PUBLIC DEFENDER COUNCIL

Total Operating Expense	1,946,666	1,946,666
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AT RISK YOUTH AND FAMILIES

Total Operating Expense	250,000	250,000
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FOR THE PROSECUTING ATTORNEYS COUNCIL

Total Operating Expense	46,852,757	46,852,757
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DRUG PROSECUTION

Substance Abuse Prosecution Fund (IC 33-39-8-6)

Total Operating Expense	161,815	161,815
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Augmentation allowed.

HIGH TECH CRIMES UNIT PROGRAM

Total Operating Expense	3,000,000	3,000,000
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PROSECUTING ATTORNEYS TITLE IV-D

Total Operating Expense	1,950,000	1,950,000
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FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

JUDGES' RETIREMENT FUND

Total Operating Expense	21,726,703	22,492,020
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PROSECUTING ATTORNEYS RETIREMENT FUND



	<i>FY 2025-2026 Appropriation</i>	<i>FY 2026-2027 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	5,128,038	5,263,931
2			
3	C. EXECUTIVE		
4			
5	FOR THE GOVERNOR'S OFFICE		
6	Total Operating Expense	3,220,500	3,220,500
7	SUBSTANCE ABUSE PREVENTION, TREATMENT, AND ENFORCEMENT		
8	State Unrestricted Opioid Settlement Account (IC 4-12-16.2-5(1))		
9	Total Operating Expense	5,000,000	5,000,000
10			
11	FOR THE LIEUTENANT GOVERNOR		
12	Total Operating Expense	3,946,948	3,946,948
13			
14	FOR THE SECRETARY OF STATE		
15	ADMINISTRATION		
16	Total Operating Expense	6,083,487	6,083,487
17	ELECTION SECURITY		
18	Total Operating Expense	1,590,000	1,590,000
19	VOTER EDUCATION OUTREACH		
20	Total Operating Expense	250,000	250,000
21	VOTING SYSTEM TECHNOLOGY OVERSIGHT		
22	Total Operating Expense	749,972	749,972
23			
24	FOR THE ATTORNEY GENERAL		
25	Total Operating Expense	29,344,488	29,344,488
26	Agency Settlement Fund (IC 4-12-16-2)		
27	Total Operating Expense	5,554,032	5,554,032
28	Augmentation allowed.		
29	Homeowner Protection Unit Account (IC 4-6-12-9)		
30	Total Operating Expense	473,186	473,186
31	Augmentation allowed.		
32	Real Estate Appraiser Licensing		
33	Total Operating Expense	50,000	50,000
34	Augmentation allowed.		
35	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
36	Total Operating Expense	818,916	818,916
37	Augmentation allowed.		
38	Abandoned Property Fund (IC 32-34-1.5-42)		
39	Total Operating Expense	2,054,730	2,054,730
40	Augmentation allowed.		
41	OFFICE-MEDICAID FRAUD CONTROL UNIT		
42	Total Operating Expense	2,171,000	2,171,000
43			
44	The above appropriations are the state's matching share of funding for the state Medicaid		
45	fraud control unit under IC 4-6-10 as prescribed by 42 U.S.C. 1396b(q). Augmentation		
46	allowed from collections.		
47			
48	CONSUMER DATA PRIVACY		
49	Total Operating Expense	500,000	500,000



1	TORT SETTLEMENTS & JUDGEMENTS		
2	Total Operating Expense	11,000,000	11,000,000
3	TORT CLAIMS		
4	Total Operating Expense	6,500,000	6,500,000
5	UNCLAIMED PROPERTY		
6	Abandoned Property Fund (IC 32-34-1.5-42)		
7	Total Operating Expense	7,883,908	7,883,908
8	Augmentation allowed.		
9			
10	D. FINANCIAL MANAGEMENT		
11			
12	FOR THE STATE COMPTROLLER		
13	Total Operating Expense	8,633,335	8,633,335
14			
15	FOR THE STATE BOARD OF ACCOUNTS		
16	Total Operating Expense	19,956,429	19,956,429
17	EXAMINATIONS		
18	Examinations Fund (IC 5-11-4-3)		
19	Total Operating Expense	15,292,119	15,292,119
20	Augmentation allowed.		
21			
22	FOR THE OFFICE OF MANAGEMENT AND BUDGET		
23	Total Operating Expense	926,199	926,199
24			
25	FOR THE DISTRESSED UNIT APPEAL BOARD		
26	Total Operating Expense	4,172,388	4,172,388
27	Augmentation allowed after budget committee review		
28			
29	FOR THE MANAGEMENT PERFORMANCE HUB		
30	Total Operating Expense	9,325,010	9,325,010
31			
32	FOR THE STATE BUDGET AGENCY		
33	Total Operating Expense	4,625,802	4,625,802
34	STATE AGENCY CONTINGENCY FUND		
35	Total Operating Expense	66,000,000	33,000,000
36	Agency Settlement Fund (IC 4-12-16-2)		
37	Total Operating Expense	1	1
38	Augmentation allowed.		
39			

40 The above appropriations may be allotted to departments, institutions, and all state
41 agencies by the budget agency with the approval of the governor. The above appropriations
42 shall be allotted in the amount requested by the judicial branch, the legislative branch,
43 and statewide elected officials by the budget agency.

44			
45	PERSONAL SERVICES		
46	Total Operating Expense	0	82,500,000
47			

48 The above appropriation shall be allotted by the budget agency to the judicial branch,
49 the legislative branch, and statewide elected officials to support the costs of a supplemental



1 pay period occurring in the fiscal year ending June 30, 2027.

2

3 The above appropriation may be allotted to departments, institutions, and all state
 4 agencies by the budget agency with the approval of the governor to support the
 5 costs of a supplemental pay period occurring in the fiscal year ending June 30, 2027.

6

7 **OUTSIDE ACTS**

8 Total Operating Expense	1	1
9 Augmentation allowed after budget committee review.		

10

11 **STATE BUDGET COMMITTEE**

12 Total Operating Expense	96,312	96,312
13 Augmentation allowed.		

14

15 Notwithstanding IC 4-12-1-11(b), the salary per diem of the legislative members
 16 of the budget committee is equal to one hundred fifty percent (150%) of the legislative
 17 business per diem allowance.

18

19 **FOR THE INDIANA PUBLIC RETIREMENT SYSTEM**

20 **PUBLIC SAFETY PENSION**

21 Total Operating Expense	140,000,000	130,000,000
22 Augmentation allowed.		

23 **LOCAL PENSION REPORT**

24 Total Operating Expense	30,000	30,000
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25

26 **FOR THE TREASURER OF STATE**

27 Total Operating Expense	2,441,707	2,441,707
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28 **ABLE AUTHORITY (IC 12-11-14)**

29 Total Operating Expense	375,635	375,635
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30 **CAREER SCHOLARSHIP ACCOUNTS**

31 Total Operating Expense	11,000,000	11,000,000
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32

33 The treasurer of state shall use the above appropriations to deposit \$5,000 into each
 34 eligible career scholarship participant's career scholarship account each fiscal year.

35

36 **INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM (IC 20-51.4)**

37 Total Operating Expense	25,000,000	25,000,000
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38 **INDIANA EDUCATION SCHOLARSHIP ACCOUNT ADMINISTRATION (IC 20-51.4-4-3.5)**

39 Total Operating Expense	1,500,000	1,500,000
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40

41 **E. TAX ADMINISTRATION**

42

43 **FOR THE DEPARTMENT OF REVENUE**

44 **COLLECTION AND ADMINISTRATION**

45 Total Operating Expense	76,868,727	76,868,727
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46

47 With the approval of the governor and the budget agency, the department shall annually
 48 reimburse the general fund for expenses incurred in support of the collection of
 49 dedicated fund revenue according to the department's cost allocation plan.



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With the approval of the governor and the budget agency, the above appropriations may be augmented to an amount not exceeding in total, together with the above specific amounts, one and one-tenth percent (1.1%) of the amount of money collected by the department from taxes and fees.

OUTSIDE COLLECTIONS

Total Operating Expense	4,356,593	4,356,593
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With the approval of the governor and the budget agency, the above appropriations may be augmented to an amount not exceeding in total, together with the above specific amounts, one and one-tenth percent (1.1%) of the amount of money collected by the department from taxes and fees.

MOTOR CARRIER REGULATION

Motor Carrier Regulation Fund (IC 8-2.1-23-1)

Total Operating Expense	10,029,579	10,029,579
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Augmentation allowed.

FOR THE INDIANA GAMING COMMISSION

State Gaming Fund (IC 4-33-13-2)

Total Operating Expense	3,642,785	3,642,785
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Gaming Investigations (IC 4-33-4-18(b))

Total Operating Expense	1,380,073	1,380,073
-------------------------	-----------	-----------

The above appropriations are made from revenues accruing to the state gaming fund under IC 4-33 before any distribution is made under IC 4-33-13-5.

GAMING RESEARCH DIVISION

Total Operating Expense	325,000	325,000
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ATHLETIC COMMISSION

State Gaming Fund (IC 4-33-13-2)

Total Operating Expense	16,383	16,383
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Athletic Fund (IC 4-33-22-9)

Total Operating Expense	66,683	66,683
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FANTASY SPORTS REGULATION AND ADMINISTRATION

Fantasy Sports Regulation and Administration Fund (IC 4-33-24-28)

Total Operating Expense	49,990	49,990
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FOR THE INDIANA HORSE RACING COMMISSION

Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)

Total Operating Expense	3,795,825	3,795,825
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STANDARD BRED ADVISORY BOARD

Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)

Total Operating Expense	193,500	193,500
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Augmentation allowed.

FOR THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Total Operating Expense	4,420,648	4,420,648
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1 **Assessment Training and Administration Fund (IC 6-1.1-5.5-4.7)**
2 **Total Operating Expense** **1,341,280** **1,341,280**
3 **Augmentation allowed from the assessment training and administration fund.**

4
5 **FOR THE INDIANA BOARD OF TAX REVIEW**
6 **Total Operating Expense** **1,743,512** **1,743,512**
7 **Assessment Training and Administration Fund (IC 6-1.1-5.5-4.7)**
8 **Total Operating Expense** **320,628** **320,628**
9 **Augmentation allowed from the assessment training and administration fund.**

10
11 **F. ADMINISTRATION**

12
13 **FOR THE DEPARTMENT OF ADMINISTRATION**
14 **Total Operating Expense** **26,005,576** **25,005,576**

15
16 **The FY 2026 appropriation includes \$1,000,000 to restore the Indiana Law Enforcement**
17 **and Firefighter monument.**

18
19 **MOTOR POOL ROTARY FUND**
20 **Total Operating Expense** **21,310,300** **21,310,300**
21 **Charity Gaming Enforcement Fund (IC 4-32.3-7-1)**
22 **Total Operating Expense** **91,500** **91,500**
23 **Fire and Building Services Fund (IC 22-12-6-1)**
24 **Total Operating Expense** **438,500** **438,500**
25 **State Highway Fund (IC 8-23-9-54)**
26 **Total Operating Expense** **3,659,200** **3,659,200**
27 **Integrated Public Safety Communications Fund (IC 5-26-4-1)**
28 **Total Operating Expense** **110,000** **110,000**
29 **ATC Enforcement and Administration Fund (IC 7.1-4-10-1)**
30 **Total Operating Expense** **540,000** **540,000**
31 **State Parks & Reservoirs Special Revenue Fund (IC 14-19-8-2)**
32 **Total Operating Expense** **666,400** **666,400**
33 **Indiana Correctional Industries Fund (IC 11-10-6-6)**
34 **Total Operating Expense** **197,000** **197,000**
35 **Motorcycle Operator Safety Education Fund (IC 9-27-7-7)**
36 **Total Operating Expense** **174,621** **174,621**
37 **Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)**
38 **Total Operating Expense** **42,000** **42,000**

39
40 **The budget agency may transfer portions of the above dedicated fund appropriations**
41 **from the department of administration back to the agency that provided the appropriation**
42 **if necessary.**

43
44 **In addition to the above appropriations, the budget agency with the approval of the governor**
45 **may transfer appropriations to the motor pool rotary fund established in IC 4-13-1-4**
46 **for the purchase of vehicles and related equipment.**

47
48 **FOR THE STATE PERSONNEL DEPARTMENT**
49 **Total Operating Expense** **3,834,223** **3,834,223**



1	GOVERNOR'S FELLOWSHIP PROGRAM		
2	Total Operating Expense	338,589	338,589
3	OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS		
4	Total Operating Expense	2,093,135	2,093,135
5	PCORI FEE		
6	Total Operating Expense	145,000	145,000
7	Augmentation allowed.		
8			
9	FOR THE STATE EMPLOYEES' APPEALS COMMISSION		
10	Total Operating Expense	182,643	182,643
11			
12	FOR THE OFFICE OF TECHNOLOGY		
13	IN MAPPING DATA AND STANDARD (GIS)		
14	Total Operating Expense	2,000,000	2,000,000
15			
16	FOR THE INDIANA ARCHIVES AND RECORDS ADMINISTRATION		
17	Total Operating Expense	2,427,737	2,427,737
18			
19	FOR THE OFFICE OF THE PUBLIC ACCESS COUNSELOR		
20	Total Operating Expense	357,253	357,253
21			
22	G. OTHER		
23			
24	FOR THE OFFICE OF THE INSPECTOR GENERAL AND THE STATE ETHICS COMMISSION		
25	Total Operating Expense	1,506,611	1,506,611
26			
27	FOR THE SECRETARY OF STATE		
28	ELECTION DIVISION		
29	Total Operating Expense	1,818,209	1,818,209
30	VOTER LIST MAINTENANCE		
31	Total Operating Expense	2,925,000	2,925,000
32	VOTER REGISTRATION SYSTEM		
33	Total Operating Expense	3,870,286	3,870,286
34			
35	SECTION 4. [EFFECTIVE JULY 1, 2025]		
36			
37	PUBLIC SAFETY		
38			
39	A. CORRECTION		
40			
41	FOR THE DEPARTMENT OF CORRECTION		
42	CENTRAL OFFICE		
43	Total Operating Expense	39,013,489	39,013,489
44	ESCAPEE COUNSEL AND TRIAL EXPENSE		
45	Total Operating Expense	199,736	199,736
46	COUNTY JAIL MISDEMEANANT HOUSING		
47	Total Operating Expense	4,152,639	4,152,639
48	ADULT CONTRACT BEDS		
49	Total Operating Expense	95,058	95,058



1	STAFF DEVELOPMENT AND TRAINING		
2	Total Operating Expense	3,176,442	3,176,442
3	PAROLE BOARD		
4	Total Operating Expense	1,047,123	1,047,123
5	INFORMATION MANAGEMENT SERVICES		
6	Total Operating Expense	7,238,356	7,238,356
7	JUVENILE TRANSITION		
8	Total Operating Expense	1,117,448	1,117,448
9	COMMUNITY CORRECTIONS PROGRAMS		
10	Total Operating Expense	72,625,165	72,625,165

11
12 **Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-23, or any other law, the above**
13 **appropriations for community corrections programs are not subject to transfer to**
14 **any other fund or transfer, assignment, or reassignment for any other use or purpose**
15 **by the state board of finance or by the budget agency. Notwithstanding IC 4-13-2-19**
16 **and any other law, the above appropriations for community corrections programs**
17 **do not revert to the state general fund or another fund at the close of a state fiscal**
18 **year but remain available in subsequent state fiscal years for the purposes of the programs.**
19

20	HOOSIER INITIATIVE FOR RE-ENTRY (HIRE)		
21	Total Operating Expense	859,067	859,067
22	CENTRAL EMERGENCY RESPONSE		
23	Total Operating Expense	1,781,485	1,781,485
24	HEPATITIS C TREATMENT		
25	Total Operating Expense	14,821,924	14,821,924
26	DRUG ABUSE PREVENTION		
27	Corrections Drug Abuse Fund (IC 11-8-2-11)		
28	Total Operating Expense	127,500	127,500
29	Augmentation allowed.		
30	CORRECTIONAL FACILITIES CALLING SYSTEM		
31	Correctional Facilities Calling System (IC 5-22-23-7)		
32	Total Operating Expense	11,000,000	11,000,000
33	Augmentation allowed.		
34	EXONERATION		
35	Total Operating Expense	1	1
36	Augmentation allowed.		

37
38 **The above appropriations shall be used for expenses relating to the restitution**
39 **of wrongfully incarcerated persons pursuant to IC 5-2-23. The department shall**
40 **collaborate with the Indiana Criminal Justice Institute to administer this program.**
41

42	COUNTY JAIL MAINTENANCE CONTINGENCY		
43	Total Operating Expense	17,000,000	17,000,000

44
45 **The above appropriations are for reimbursing sheriffs for the costs of: (1) persons**
46 **convicted of level 6 felonies that are incarcerated in county jails, and (2) jail and**
47 **parole holds. The department shall reimburse sheriffs up to \$40 per day for the costs**
48 **described in this section. All requests for reimbursement shall be in conformity with**
49 **department policy.**



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For persons convicted of level 6 felonies that are incarcerated in county jails, sheriffs shall be entitled to reimbursement only for the time that the person is incarcerated in the county jail.

For jail and parole holds, reimbursement shall be based on the later of: (1) the dates of incarceration when persons are incarcerated for more than five (5) days after the day of sentencing; or (2) the date upon which the department receives the abstract of judgment and sentencing order. The state shall reimburse the sheriffs for expenses determined by the sheriff to be medically necessary medical care to the convicted persons. If the sheriff or county receives money with respect to a convicted person (from a source other than the county), the per diem or medical expense reimbursement with respect to the convicted person shall be reduced by the amount received. A sheriff shall not be required to comply with IC 35-38-3-4(a) or transport convicted persons within five (5) days after the day of sentencing if the department of correction does not have the capacity to receive the convicted person.

CORRECTIONAL SERVICES

Total Operating Expense	225,063,624	225,063,624
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JUVENILE DETENTION ALTERNATIVES INITIATIVE (JDAI)

Total Operating Expense	2,722,883	2,722,883
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PAROLE DIVISION

Total Operating Expense	18,540,141	18,540,141
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HERITAGE TRAIL CORRECTIONAL FACILITY

Total Operating Expense	10,114,560	10,114,560
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SOUTH BEND COMMUNITY RE-ENTRY CENTER

Total Operating Expense	2,579,655	2,579,655
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Work Release Fund (IC 11-10-8-6.5)

Total Operating Expense	655,820	655,820
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Augmentation allowed.

INDIANA STATE PRISON

Total Operating Expense	39,715,493	39,715,493
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PENDLETON CORRECTIONAL FACILITY

Total Operating Expense	34,662,732	34,662,732
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CORRECTIONAL INDUSTRIAL FACILITY

Total Operating Expense	24,126,966	24,126,966
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INDIANA WOMEN'S PRISON

Total Operating Expense	16,622,994	16,622,994
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PUTNAMVILLE CORRECTIONAL FACILITY

Total Operating Expense	32,362,049	32,362,049
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WABASH VALLEY CORRECTIONAL FACILITY

Total Operating Expense	48,741,736	48,741,736
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BRANCHVILLE CORRECTIONAL FACILITY

Total Operating Expense	20,894,218	20,894,218
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WESTVILLE CORRECTIONAL FACILITY

Total Operating Expense	47,298,429	47,298,429
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ROCKVILLE CORRECTIONAL FACILITY FOR WOMEN

Total Operating Expense	20,342,503	20,342,503
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PLAINFIELD CORRECTIONAL FACILITY



	<i>FY 2025-2026 Appropriation</i>	<i>FY 2026-2027 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	31,345,470	31,345,470
2	RECEPTION DIAGNOSTIC CENTER		
3	Total Operating Expense	18,093,199	18,093,199
4	MIAMI CORRECTIONAL FACILITY		
5	Total Operating Expense	32,681,093	32,681,093
6	NEW CASTLE CORRECTIONAL FACILITY		
7	Total Operating Expense	44,147,221	44,147,221
8	CHAIN O' LAKES CORRECTIONAL FACILITY		
9	Total Operating Expense	2,527,952	2,527,952
10	MADISON CORRECTIONAL FACILITY		
11	Total Operating Expense	15,759,065	15,759,065
12	EDINBURGH CORRECTIONAL FACILITY		
13	Total Operating Expense	6,019,136	6,019,136
14	NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY		
15	Total Operating Expense	13,656,339	13,656,339
16	LAPORTE JUVENILE CORRECTIONAL FACILITY		
17	Total Operating Expense	4,943,239	4,943,239
18	PENDLETON JUVENILE CORRECTIONAL FACILITY		
19	Total Operating Expense	18,198,621	18,198,621
20			
21	FOR THE DEPARTMENT OF ADMINISTRATION		
22	DEPARTMENT OF CORRECTION OMBUDSMAN BUREAU		
23	Total Operating Expense	238,357	238,357
24			
25	B. LAW ENFORCEMENT		
26			
27	FOR THE INDIANA STATE POLICE		
28	Total Operating Expense	189,996,382	189,996,382
29	Motor Carrier Regulation Fund (IC 8-2.1-23-1)		
30	Total Operating Expense	5,684,355	5,684,355
31	Augmentation allowed from the motor carrier regulation fund.		
32			
33	The above appropriations include funds for the state police minority recruiting program.		
34			
35	The above appropriations include funds for the police security detail to be provided		
36	to the Indiana state fair board. However, amounts actually expended fair board as determined		
37	to provide security for the Indiana state by the budget agency shall be reimbursed by		
38	the Indiana state fair board to the state general fund.		
39			
40	ISP OPEB CONTRIBUTION		
41	Total Operating Expense	4,400,000	4,400,000
42	INTERNET CRIMES AGAINST CHILDREN (IC 10-11-10-2)		
43	Total Operating Expense	1,000,000	1,000,000
44	INDIANA INTELLIGENCE FUSION CENTER		
45	Total Operating Expense	1,240,253	1,240,253
46	FORENSIC AND HEALTH SCIENCES LABORATORIES		
47	Total Operating Expense	14,154,280	14,154,280
48	Motor Carrier Regulation Fund (IC 8-2.1-23-1)		
49	Total Operating Expense	1,320,708	1,320,708



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Augmentation allowed from the motor carrier regulation fund.

ENFORCEMENT AID

Total Operating Expense	59,791	59,791
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The above appropriations are to meet unforeseen emergencies of a confidential nature. They are to be expended under the direction of the superintendent and to be accounted for solely on the superintendent's authority.

RETIREMENT PENSION FUND

Total Operating Expense	37,628,220	37,628,220
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The above appropriations shall be paid into the state police pension fund provided for in IC 10-12-2 in twelve (12) equal installments on or before July 30 and on or before the 30th of each succeeding month thereafter.

If the amount actually required under IC 10-12-2 is greater than the above appropriations, the above appropriations may be augmented from the general fund with the approval of the governor and the budget agency.

BENEFIT TRUST FUND

Total Operating Expense	6,000,000	6,000,000
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All benefits to members shall be paid by warrant drawn on the treasurer of state by the state comptroller on the basis of claims filed and approved by the trustees of the state police pension and benefit funds created by IC 10-12-2.

If the amount actually required under IC 10-12-2 is greater than the above appropriations, the above appropriations may be augmented from the general fund with the approval of the governor and the budget agency.

PRE-1987 RETIREMENT

Total Operating Expense	5,450,000	5,450,000
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ACCIDENT REPORTING

Accident Report Account (IC 9-26-9-3)

Total Operating Expense	4,122	4,122
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Augmentation allowed.

DRUG INTERDICTION

Drug Interdiction Fund (IC 10-11-7-1)

Total Operating Expense	202,249	202,249
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Augmentation allowed.

DNA SAMPLE PROCESSING FUND

DNA Sample Processing Fund (IC 10-13-6-9.5)

Total Operating Expense	1,789,875	1,789,875
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Augmentation allowed.

FOR THE INTEGRATED PUBLIC SAFETY COMMISSION

Integrated Public Safety Communications Fund (IC 5-26-4-1)

Total Operating Expense	14,912,849	14,912,849
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1	Augmentation allowed.		
2			
3	FOR THE ADJUTANT GENERAL		
4	Total Operating Expense	14,994,647	9,394,647
5	CAMP ATTERBURY MUSCATATUCK CENTER FOR COMPLEX OPERATIONS		
6	Total Operating Expense	561,396	561,396
7	MUSCATATUCK URBAN TRAINING CENTER		
8	Total Operating Expense	1,185,602	1,185,602
9	HOOSIER YOUTH CHALLENGE ACADEMY		
10	Total Operating Expense	2,524,593	2,524,593
11	GOVERNOR'S CIVIL AND MILITARY CONTINGENCY FUND		
12	Total Operating Expense	250,000	250,000

13

14 **The above appropriations are made under IC 10-16-11-1.**

15			
16	FOR THE CRIMINAL JUSTICE INSTITUTE		
17	Total Operating Expense	3,130,277	3,130,277
18	Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)		
19	Total Operating Expense	10,000	10,000
20	Augmentation allowed.		
21	Victim and Witness Assistance (IC 5-2-6-14)		
22	Total Operating Expense	50,000	50,000
23	Augmentation allowed.		
24	State Drug Free Communities (IC 5-2-10-2)		
25	Total Operating Expense	50,000	50,000
26	Augmentation allowed.		
27			
28	DRUG ENFORCEMENT MATCH		
29	Total Operating Expense	250,000	250,000

30

31 **To facilitate the duties of the Indiana criminal justice institute as outlined in IC**

32 **5-2-6-3, the above appropriations are not subject to the provisions of IC 4-9.1-1-7**

33 **when used to support other state agencies through the awarding of state match dollars.**

34			
35	VICTIM AND WITNESS ASSISTANCE FUND		
36	Victim and Witness Assistance (IC 5-2-6-14)		
37	Total Operating Expense	381,833	381,833
38	Augmentation allowed.		
39	ALCOHOL AND DRUG COUNTERMEASURES		
40	Alcohol and Drug Countermeasures Fund (IC 9-27-2-11)		
41	Total Operating Expense	335,000	335,000
42	Augmentation allowed.		
43	STATE DRUG FREE COMMUNITIES FUND		
44	State Drug Free Communities (IC 5-2-10-2)		
45	Total Operating Expense	362,845	362,845
46	Augmentation allowed.		
47	INDIANA LOCAL LAW ENFORCEMENT TRAINING DISTRIBUTION		
48	Total Operating Expense	5,000,000	5,000,000

49



1 The above appropriations are for the purpose of providing distributions to city, town,
 2 and county law enforcement agencies to conduct law enforcement training, including
 3 the purchase of supplies and training materials. A distribution to a law enforcement
 4 agency in a fiscal year may not exceed the amount that the law enforcement agency
 5 received from fees collected pursuant to IC 35-47-2-3 in calendar year 2020.
 6

7 **OFFICE OF TRAFFIC SAFETY**

8 Total Operating Expense	707,633	707,633
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9
 10 The above appropriations may be used as the state match requirement for this program
 11 according to the current highway safety plan approved by the governor and the budget
 12 agency.
 13

14 **SEXUAL ASSAULT VICTIMS' ASSISTANCE**

15 Total Operating Expense	4,000,000	4,000,000
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16 **VICTIMS OF VIOLENT CRIME ADMINISTRATION**

17 Total Operating Expense	3,708,133	3,708,133
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18 **Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)**

19 Total Operating Expense	3,325,844	3,325,844
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20 Augmentation allowed from the violent crime victims compensation fund.
 21

22 If the above appropriations are insufficient to pay eligible claims, the budget
 23 agency may augment the above appropriations from the general fund.
 24

25 **DOMESTIC VIOLENCE PREVENTION AND TREATMENT**

26 Total Operating Expense	8,000,000	8,000,000
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27 **Domestic Violence Prevention and Treatment Fund (IC 5-2-6.7-4)**

28 Total Operating Expense	1,226,800	1,226,800
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29 Augmentation allowed from the domestic violence prevention and treatment fund.
 30

31 The above appropriations may not be used to construct a new domestic violence shelter
 32 but may be used to repair existing shelters.
 33

34 **FOR THE DEPARTMENT OF TOXICOLOGY**

35 Total Operating Expense	2,622,025	2,622,025
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36
 37 **BREATH TEST TRAINING AND CERTIFICATION**

38 Breath Test Training and Certification Fund (IC 10-20-2-9)		
39 Total Operating Expense	355,000	355,000

40 Augmentation allowed from the breath test training and certification fund.
 41

42 **FOR THE CORONERS TRAINING BOARD**

43 Coroners Training and Continuing Education Fund (IC 4-23-6.5-8)		
44 Total Operating Expense	475,000	475,000

45 Augmentation allowed.
 46

47 The department of health shall administer the coroners training and continuing education
 48 fund.
 49



1	FOR THE LAW ENFORCEMENT TRAINING ACADEMY		
2	Total Operating Expense	4,332,967	4,332,967
3	Law Enforcement Academy Fund (IC 5-2-1-13)		
4	Total Operating Expense	2,938,086	2,938,086
5	Augmentation allowed from the law enforcement academy fund.		

6
7 **C. REGULATORY AND LICENSING**

8			
9	FOR THE BUREAU OF MOTOR VEHICLES		
10	Total Operating Expense	29,284,278	29,284,278
11	STATE MOTOR VEHICLE TECHNOLOGY		
12	State Motor Vehicle Technology Fund (IC 9-14-14-3)		
13	Total Operating Expense	18,091,800	18,091,800
14	Augmentation allowed.		
15	MOTORCYCLE OPERATOR SAFETY		
16	Motorcycle Operator Safety Education Fund (IC 9-27-7-7)		
17	Total Operating Expense	1,705,222	1,705,222
18	Augmentation allowed.		
19	LICENSE BRANCHES		
20	Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)		
21	Total Operating Expense	135,819,542	135,819,542
22	Augmentation allowed.		

23			
24	FOR THE DEPARTMENT OF LABOR		
25	Total Operating Expense	871,387	871,387
26	BUREAU OF MINES AND SAFETY		
27	Total Operating Expense	190,604	190,604
28	QUALITY, METRICS, AND STATISTICS (M.I.S.)		
29	Total Operating Expense	151,682	151,682
30	OCCUPATIONAL SAFETY AND HEALTH		
31	Total Operating Expense	2,269,118	2,269,118

32
33 **The above appropriations for occupational safety and health and M.I.S. research and**
34 **statistics reflect only the general fund portion of the total program costs of the Indiana**
35 **occupational safety and health plan as approved by the U.S. Department of Labor. It is**
36 **the intent of the general assembly that the Indiana department of labor apply to the**
37 **federal government for the federal share of the total program costs.**

38			
39	EMPLOYMENT OF YOUTH		
40	Labor Education and Youth Employment Fund (IC 22-2-18.1-32)		
41	Total Operating Expense	635,794	635,794
42	Augmentation allowed.		
43	INSAFE		
44	Special Fund for Safety and Health Consultation Services (IC 22-8-1.1-48)		
45	Total Operating Expense	380,873	380,873
46	Augmentation allowed.		

47			
48	FOR THE DEPARTMENT OF INSURANCE		
49	Department of Insurance Fund (IC 27-1-3-28)		



	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	Total Operating Expense	18,095,972	18,095,972
2	Augmentation allowed.		
3	ALL PAYER CLAIMS DATABASE		
4	Department of Insurance Fund (IC 27-1-3-28)		
5	Total Operating Expense	4,512,442	4,512,442
6	Augmentation allowed.		
7	BAIL BOND DIVISION		
8	Bail Bond Enforcement and Administration Fund (IC 27-10-5-1)		
9	Total Operating Expense	81,880	81,880
10	Augmentation allowed.		
11	PATIENT'S COMPENSATION AUTHORITY		
12	Patients' Compensation Fund (IC 34-18-6-1)		
13	Total Operating Expense	4,216,705	4,216,705
14	Augmentation allowed.		
15	POLITICAL SUBDIVISION RISK MANAGEMENT		
16	Political Subdivision Risk Management Fund (IC 27-1-29-10)		
17	Other Operating Expense	133,108	133,108
18	Augmentation allowed.		
19	MINE SUBSIDENCE INSURANCE		
20	Mine Subsidence Insurance Fund (IC 27-7-9-7)		
21	Total Operating Expense	2,400,000	2,400,000
22	Augmentation allowed.		
23	TITLE INSURANCE ENFORCEMENT OPERATING		
24	Title Insurance Enforcement Fund (IC 27-7-3.6-1)		
25	Total Operating Expense	941,121	941,121
26	Augmentation allowed.		
27			
28	FOR THE ALCOHOL AND TOBACCO COMMISSION (ATC)		
29	ATC Enforcement and Administration Fund (IC 7.1-4-10-1)		
30	Total Operating Expense	17,483,329	17,483,329
31	Augmentation allowed.		
32			
33	The above appropriations include \$500,000 each fiscal year for the purchase and		
34	maintenance of excise officer body cameras.		
35			
36	YOUTH TOBACCO EDUCATION AND ENFORCEMENT		
37	Richard D. Doyle Youth Tobacco Education and Enforcement Fund (IC 7.1-6-2-6)		
38	Total Operating Expense	72,849	72,849
39	Augmentation allowed.		
40			
41	ATC OPEB CONTRIBUTION		
42	ATC Enforcement and Administration Fund (IC 7.1-4-10-1)		
43	Total Operating Expense	658,617	658,617
44	Augmentation allowed.		
45			
46	FOR THE DEPARTMENT OF FINANCIAL INSTITUTIONS		
47	Financial Institutions Fund (IC 28-11-2-9)		
48	Total Operating Expense	12,472,649	12,472,649
49	Augmentation allowed.		



1			
2	FOR THE PROFESSIONAL LICENSING AGENCY		
3	Total Operating Expense	9,816,091	9,816,091
4	CONTROLLED SUBSTANCES DATA FUND (INSPECT)		
5	Controlled Substances Data Fund (IC 25-26-24-23)		
6	Total Operating Expense	2,271,134	2,271,134
7	Augmentation allowed.		
8	PRENEED CONSUMER PROTECTION		
9	Preneed Consumer Protection Fund (IC 30-2-13-28)		
10	Total Operating Expense	67,000	67,000
11	Augmentation allowed.		
12	BOARD OF FUNERAL AND CEMETERY SERVICE		
13	Funeral Service Education Fund (IC 25-15-9-13)		
14	Total Operating Expense	250	250
15	Augmentation allowed.		
16	DENTAL PROFESSION INVESTIGATION		
17	Dental Compliance Fund (IC 25-14-1-3.7)		
18	Total Operating Expense	175,014	175,014
19	Augmentation allowed.		
20	PHYSICIAN INVESTIGATION		
21	Physician Compliance Fund (IC 25-22.5-2-8)		
22	Total Operating Expense	7,586	7,586
23	Augmentation allowed.		
24			
25	FOR THE CIVIL RIGHTS COMMISSION		
26	COMMISSION ON THE SOCIAL STATUS OF BLACK MALES		
27	Total Operating Expense	135,431	135,431
28	COMMISSION ON HISPANIC/LATINO AFFAIRS		
29	Total Operating Expense	120,268	120,268
30	CIVIL RIGHTS COMMISSION		
31	Total Operating Expense	2,000,000	2,000,000
32	DR. MARTIN LUTHER KING JR. HOLIDAY COMMISSION		
33	Total Operating Expense	50,000	50,000
34			
35	FOR THE UTILITY CONSUMER COUNSELOR		
36	Public Utility Fund (IC 8-1-6-1)		
37	Total Operating Expense	8,389,807	8,389,807
38	Augmentation allowed.		
39	EXPERT WITNESS FEES AND AUDIT		
40	Public Utility Fund (IC 8-1-6-1)		
41	Total Operating Expense	787,998	787,998
42	Augmentation allowed.		
43			
44	FOR THE UTILITY REGULATORY COMMISSION		
45	Public Utility Fund (IC 8-1-6-1)		
46	Total Operating Expense	11,647,441	11,647,441
47	Augmentation allowed.		
48			
49	FOR THE WORKER'S COMPENSATION BOARD		



1 **Total Operating Expense** **2,038,063** **2,038,063**
2 **Workers' Compensation Supplemental Administration Fund (IC 22-3-5-6)**
3 **Total Operating Expense** **409,155** **409,155**
4 **Augmentation allowed from the worker's compensation supplemental administrative fund.**

5

6 **FOR THE STATE BOARD OF ANIMAL HEALTH**

7 **Total Operating Expense** **6,505,921** **6,505,921**

8 **ANIMAL DISEASE DIAGNOSTIC LABORATORY SYSTEM**

9 **Total Operating Expense** **5,000,000** **5,000,000**

10

11 **The above appropriation shall be used to fund the animal disease diagnostic laborer**
12 **system (ADDL), which consists of the main ADDL at West Lafayette and the southern**
13 **branch of ADDL Southern Indiana Purdue Agricultural Center (SIPAC) in Dubois County.**
14 **The above appropriations are in addition to any user charges that may be established**
15 **and collected under IC 21-46-3-5.**

16

17 **INDEMNITY**

18 **Total Operating Expense** **42,500** **42,500**

19 **Augmentation allowed.**

20 **MEAT & POULTRY**

21 **Total Operating Expense** **2,485,974** **2,485,974**

22 **CAPTIVE CERVIDAE PROGRAMS**

23 **Captive Cervidae Programs Fund (IC 15-17-14.7-16)**

24 **Total Operating Expense** **47,000** **47,000**

25 **Augmentation allowed.**

26

27 **FOR THE DEPARTMENT OF HOMELAND SECURITY**

28 **Total Operating Expense** **2,964,172** **2,964,172**

29 **Fire and Building Services Fund (IC 22-12-6-1)**

30 **Total Operating Expense** **17,914,929** **17,914,929**

31 **Augmentation allowed.**

32 **REGIONAL PUBLIC SAFETY TRAINING**

33 **Total Operating Expense** **8,631,876** **8,631,876**

34 **MOBILE INTEGRATION HEALTHCARE GRANTS**

35 **Total Operating Expense** **500,000** **500,000**

36 **RADIOLOGICAL HEALTH**

37 **Total Operating Expense** **74,145** **74,145**

38 **INDIANA SECURED SCHOOL SAFETY**

39 **Total Operating Expense** **27,100,000** **27,100,000**

40 **Indiana Secured School Fund (IC 10-21-1-2)**

41 **Total Operating Expense** **400,000** **400,000**

42 **Augmentation allowed from the Indiana secured school fund.**

43

44 **Of the above appropriations, the department shall make \$400,000 available each fiscal**
45 **year to provide grants to school corporations, charter schools, and accredited nonpublic**
46 **schools for bullying prevention programs.**

47

48 **Of the above appropriations, the department shall make \$1,000,000 available each**
49 **fiscal year to provide grants to school corporations, charter schools, and accredited**



1 nonpublic schools to implement a student and parent support services plan.

2

3 Of the above appropriations, the department shall make \$700,000 available each
 4 fiscal year to accredited nonpublic schools that apply for grants for the purchase
 5 of security equipment or other security upgrades. The department shall prioritize
 6 grants to nonpublic schools that demonstrate a heightened risk of security threats.

7

8 **EMERGENCY MANAGEMENT CONTINGENCY FUND**

9 Total Operating Expense 97,288 97,288

10 Augmentation allowed.

11

12 The above appropriations are made under IC 10-14-3-28. The budget agency shall report
 13 any augmentations of the emergency management contingency fund to the state budget
 14 committee no more than 60 days after the augmentation is made.

15

16 **PUBLIC ASSISTANCE GRANT PROGRAM**

17 Total Operating Expense 1 1

18 Augmentation allowed.

19 **INDIANA EMERGENCY RESPONSE COMMISSION**

20 Total Operating Expense 57,152 57,152

21 Local Emergency Planning and Right to Know Fund (IC 13-25-2-10.5)

22 Total Operating Expense 74,413 74,413

23 Augmentation allowed.

24 **FIRE PREVENTION AND PUBLIC SAFETY**

25 Fire Prevention and Public Safety Fund (IC 22-14-7-27)

26 Total Operating Expense 32,000 32,000

27 Augmentation allowed.

28 **STATEWIDE FIRE AND BUILDING SAFETY EDUCATION**

29 Statewide Fire and Building Safety Education Fund (IC 22-12-6-3)

30 Total Operating Expense 120,959 120,959

31 Augmentation allowed.

32 **EMERGENCY MEDICAL SERVICES (EMS) READINESS**

33 Total Operating Expense 4,100,000 4,100,000

34

35 The above appropriations shall be used to improve the readiness and sustainability
 36 of emergency medical services. Eligible uses of the funding include the following:

- 37 (1) To fund initiatives that address EMS recruitment, training, retention, and other
- 38 workforce challenges;
- 39 (2) To fund mobile integrated healthcare programs;
- 40 (3) To improve EMS availability for interfacility transfers;
- 41 (4) To reduce the financial burden on EMS provider organizations or EMS training
- 42 institutions to purchase EMS equipment;
- 43 (5) To conduct a feasibility analysis regarding how computer aided dispatch
- 44 systems used by public safety answering points in Indiana can be interoperable
- 45 with the intent to facilitate the closest and most appropriate EMS response; and
- 46 (6) To fund technology and data connectivity for computer aided dispatch systems
- 47 used by public safety answering points in Indiana to be interoperable to facilitate
- 48 the closest and most appropriate EMS response.

49



1 The department may use any portion of the above appropriations to award grants.

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SECTION 5. [EFFECTIVE JULY 1, 2025]

CONSERVATION AND ENVIRONMENT

A. NATURAL RESOURCES

FOR THE DEPARTMENT OF NATURAL RESOURCES (DNR) - ADMINISTRATION

Total Operating Expense 14,743,591 14,743,591

OPEB TRUST FUND - DNR

Total Operating Expense 2,454,372 2,454,372

ENTOMOLOGY AND PLANT PATHOLOGY

Total Operating Expense 967,250 967,250

Entomology and Plant Pathology Fund (IC 14-24-10-3)

Total Operating Expense 302,415 302,415

DIVISION OF HISTORIC PRESERVATION AND ARCHAEOLOGY

Total Operating Expense 1,038,841 1,038,841

NATURE PRESERVES DIVISION

Total Operating Expense 525,709 525,709

WATER DIVISION

Total Operating Expense 5,468,337 5,468,337

DEER RESEARCH AND MANAGEMENT

Deer Research and Management Fund (IC 14-22-5-2)

Total Operating Expense 90,180 90,180

Augmentation allowed.

OIL AND GAS DIVISION

Total Operating Expense 781,413 781,413

Oil and Gas Fund (IC 6-8-1-27)

Total Operating Expense 1,356,665 1,356,665

Augmentation allowed.

STATE PARKS AND RESERVOIRS

Total Operating Expense 3,411,177 3,411,177

State Parks & Reservoirs Special Revenue Fund (IC 14-19-8-2)

Total Operating Expense 43,591,652 43,591,652

Augmentation allowed from the state parks and reservoirs special revenue fund.

SNOWMOBILE FUND

Off-Road Vehicle and Snowmobile Fund (IC 14-16-1-30)

Total Operating Expense 78,209 78,209

Augmentation allowed.

DNR LAW ENFORCEMENT DIVISION

Total Operating Expense 24,825,338 24,825,338

Fish and Wildlife Fund (IC 14-22-3-2)

Total Operating Expense 3,853,137 3,853,137

Augmentation allowed.

SPORTSMEN'S BENEVOLENCE

Total Operating Expense 145,500 145,500

FISH AND WILDLIFE DIVISION



1	Fish and Wildlife Fund (IC 14-22-3-2)		
2	Total Operating Expense	16,825,151	16,825,151
3	Augmentation allowed.		
4	FORESTRY DIVISION		
5	Total Operating Expense	7,588,714	7,588,714
6	State Forestry Fund (IC 14-23-3-2)		
7	Total Operating Expense	3,643,741	3,643,741
8	Augmentation allowed from the state forestry fund.		

9

10 In addition to any of the above appropriations for the department of natural resources,
 11 any federal funds received by the state of Indiana for the planning, acquisition, and
 12 development of approved outdoor recreation projects under the provisions of the
 13 federal Land and Water Conservation Fund Act, P.L.88-578, are appropriated for the
 14 uses and purposes for which the funds were paid to the state, and shall be distributed
 15 by the department of natural resources to state agencies and other governmental
 16 units in accordance with the provisions under which the funds were received.

17			
18	LAKE MICHIGAN COASTAL PROGRAM MATCH		
19	Cigarette Tax Fund (IC 6-7-1-28.1)		
20	Total Operating Expense	117,313	117,313
21	Augmentation allowed.		

22	LAKE AND RIVER ENHANCEMENT		
23	Lake and River Enhancement Fund (IC 14-22-3.5-1)		
24	Total Operating Expense	2,079,013	2,079,013
25	Augmentation allowed.		

26	PRESIDENT BENJAMIN HARRISON CONSERVATION TRUST		
27	Benjamin Harrison Conservation Trust Fund (IC 14-12-2-25)		
28	Total Operating Expense	811,750	811,750
29	Augmentation allowed.		

30	INSTITUTIONAL ROAD CONSTRUCTION		
31	State Highway Fund (IC 8-23-9-54)		
32	Total Operating Expense	5,000,000	5,000,000

33

34 Subject to approval by the budget director, the above appropriations may be used
 35 for road and bridge construction, relocation, and other related improvement projects
 36 at state-owned properties managed by the department of natural resources.

37

38 **B. OTHER NATURAL RESOURCES**

39			
40	FOR THE INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION		
41	Total Operating Expense	8,755,042	8,755,042

42

43 In lieu of billing the University of Southern Indiana, the above appropriations
 44 include \$25,000 each fiscal year for the purpose of maintaining historic properties
 45 in New Harmony.

46			
47	FOR THE WAR MEMORIALS COMMISSION		
48	Total Operating Expense	1,319,377	1,319,377

49



1 **All revenues received as rent for space in the buildings located at 777 North Meridian**
 2 **Street and 700 North Pennsylvania Street, in the city of Indianapolis, that exceed the**
 3 **costs of operation and maintenance of the space rented, shall be deposited into the general**
 4 **fund.**

5
 6 **FOR THE WHITE RIVER STATE PARK DEVELOPMENT COMMISSION**
 7 **Total Operating Expense 15,806,081 806,081**

8
 9 **Of the appropriation in FY 2026, \$15,000,000 shall be used as matching funds for**
 10 **White River State Park redevelopment.**

11
 12 **FOR THE MAUMEE RIVER BASIN COMMISSION**
 13 **Total Operating Expense 101,850 101,850**

14
 15 **FOR THE ST. JOSEPH RIVER BASIN COMMISSION**
 16 **Total Operating Expense 104,974 104,974**

17
 18 **FOR THE KANKAKEE RIVER BASIN COMMISSION**
 19 **Total Operating Expense 79,487 79,487**

20
 21 **C. ENVIRONMENTAL MANAGEMENT**

22
 23 **FOR THE DEPARTMENT OF ENVIRONMENTAL MANAGEMENT**
 24 **OPERATING**

25 **Total Operating Expense 27,501,536 27,501,536**

26 **OFFICE OF ENVIRONMENTAL RESPONSE**
 27 **Total Operating Expense 2,723,210 2,723,210**

28 **POLLUTION PREVENTION AND TECHNICAL ASSISTANCE**
 29 **Total Operating Expense 756,264 756,264**

30 **RIVERSIDE CLEAN-UP**
 31 **Total Operating Expense 515,611 515,611**

32 **STATE SOLID WASTE GRANTS MANAGEMENT**
 33 **State Solid Waste Management Fund (IC 13-20-22-2)**
 34 **Total Operating Expense 3,702,735 3,702,735**

35 **Augmentation allowed.**
 36 **RECYCLING PROMOTION AND ASSISTANCE PROGRAM**

37 **Indiana Recycling Promotion and Assistance Fund (IC 4-23-5.5-14)**
 38 **Total Operating Expense 2,225,116 2,225,116**

39 **Augmentation allowed.**

40 **VOLUNTARY CLEAN-UP PROGRAM**
 41 **Voluntary Remediation Fund (IC 13-25-5-21)**
 42 **Total Operating Expense 1,520,376 1,520,376**

43 **Augmentation allowed.**
 44 **TITLE V AIR PERMIT PROGRAM**

45 **Title V Operating Permit Program Trust Fund (IC 13-17-8-1)**
 46 **Total Operating Expense 11,567,859 11,567,859**

47 **Augmentation allowed.**

48 **WATER MANAGEMENT PERMITTING**
 49 **Environmental Management Permit Operation Fund (IC 13-15-11-1)**



1	Total Operating Expense	7,799,674	7,799,674
2	Augmentation allowed.		
3	SOLID WASTE MANAGEMENT PERMITTING		
4	Environmental Management Permit Operation Fund (IC 13-15-11-1)		
5	Total Operating Expense	4,278,656	4,278,656
6	Augmentation allowed.		
7	CFO/CAFO INSPECTIONS		
8	Total Operating Expense	2,620,777	2,620,777
9	HAZARDOUS WASTE MANAGEMENT PERMITTING		
10	Environmental Management Permit Operation Fund (IC 13-15-11-1)		
11	Total Operating Expense	1,221,577	1,221,577
12	Augmentation allowed.		
13	Environmental Management Special Fund (IC 13-14-12-1)		
14	Total Operating Expense	1,500,000	1,500,000
15	ENVIRONMENTAL MANAGEMENT SPECIAL OPERATING		
16	Environmental Management Special Fund (IC 13-14-12-1)		
17	Total Operating Expense	3,136,726	3,136,726
18	Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)		
19	Total Operating Expense	110,000	110,000
20	Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)		
21	Total Operating Expense	1,500,000	1,500,000
22	ELECTRONIC WASTE		
23	Electronic Waste Fund (IC 13-20.5-2-3)		
24	Total Operating Expense	213,685	213,685
25	Augmentation allowed.		
26	AUTO EMISSIONS TESTING PROGRAM		
27	Total Operating Expense	5,096,491	5,096,491
28			
29	The above appropriations are the maximum amounts available for this purpose. If it becomes		
30	necessary to conduct additional tests in other locations, the above appropriations shall		
31	be prorated among all locations.		
32			
33	HAZARDOUS WASTE SITES - STATE CLEAN-UP		
34	Hazardous Substances Response Trust Fund (IC 13-25-4-1)		
35	Total Operating Expense	3,565,961	3,565,961
36	Augmentation allowed.		
37	HAZARDOUS WASTE - NATURAL RESOURCE DAMAGES		
38	Hazardous Substances Response Trust Fund (IC 13-25-4-1)		
39	Total Operating Expense	237,215	237,215
40	Augmentation allowed.		
41	SUPERFUND MATCH		
42	Hazardous Substances Response Trust Fund (IC 13-25-4-1)		
43	Total Operating Expense	1,500,000	1,500,000
44	Augmentation allowed.		
45	ASBESTOS TRUST - OPERATING		
46	Asbestos Trust Fund (IC 13-17-6-3)		
47	Total Operating Expense	595,641	595,641
48	Augmentation allowed.		
49	UNDERGROUND PETROLEUM STORAGE TANK - OPERATING		



1	Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)		
2	Total Operating Expense	37,260,610	37,260,610
3	Augmentation allowed.		
4	WASTE TIRE MANAGEMENT		
5	Waste Tire Management Fund (IC 13-20-13-8)		
6	Total Operating Expense	1,586,492	1,586,492
7	Augmentation allowed.		
8	COAL COMBUSTION RESIDUALS (CCR) STATE PERMIT PROGRAM		
9	CCR State Permit Program (IC 13-19-3-3.2)		
10	Total Operating Expense	450,000	450,000
11	Augmentation allowed.		
12	VOLUNTARY COMPLIANCE		
13	Environmental Management Special Fund (IC 13-14-12-1)		
14	Total Operating Expense	604,856	604,856
15	Augmentation allowed.		
16	PETROLEUM TRUST - OPERATING		
17	Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)		
18	Total Operating Expense	1,110,000	1,110,000
19	Augmentation allowed.		

20

21 Notwithstanding any other law, with the approval of the governor and the budget
 22 agency, the above appropriations for hazardous waste management permitting, wetlands
 23 protection, groundwater program, underground storage tank program, air management
 24 operating, asbestos trust operating, water management, safe drinking water program,
 25 and any other appropriation eligible to be included in a performance partnership grant
 26 may be used to fund activities incorporated into a performance partnership grant
 27 between the United States Environmental Protection Agency and the department of
 28 environmental management.

29

30 **SECTION 6. [EFFECTIVE JULY 1, 2025]**

31

32 **ECONOMIC DEVELOPMENT**

33

34 **A. AGRICULTURE**

35

36 **FOR THE DEPARTMENT OF AGRICULTURE**

37	Total Operating Expense	2,337,262	2,337,262
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38

39 The above appropriations include \$5,000 each fiscal year to purchase plaques for
 40 the recipients of the Hoosier Homestead award.

41

42 **DISTRIBUTIONS TO FOOD BANKS**

43	Total Operating Expense	2,000,000	2,000,000
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44 **CLEAN WATER INDIANA**

45	Total Operating Expense	6,000,000	6,000,000
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46 **Cigarette Tax Fund (IC 6-7-1-28.1)**

47	Total Operating Expense	2,519,014	2,519,014
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48 **SOIL CONSERVATION DIVISION**

49	Cigarette Tax Fund (IC 6-7-1-28.1)		
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1	Total Operating Expense	1,629,324	1,629,324	
2	Augmentation allowed.			
3	GRAIN BUYERS AND WAREHOUSE LICENSING			
4	Grain Buyers and Warehouse Licensing Agency License Fee Fund (IC 26-3-7-6.3)			
5	Total Operating Expense	675,768	675,768	
6	Augmentation allowed from the grain buyers and warehouse licensing agency license			
7	fee fund.			

8
9

B. COMMERCE

10
11

FOR THE LIEUTENANT GOVERNOR

12

INDIANA GROWN

13

Total Operating Expense	206,230	206,230	
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14

OFFICE OF COMMUNITY AND RURAL AFFAIRS

15

Total Operating Expense	1,287,959	1,287,959	
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16

17

FOR THE INDIANA DESTINATION DEVELOPMENT CORPORATION

18

Total Operating Expense	5,565,134	5,565,134	
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19

20

The above appropriations include \$500,000 each fiscal year to assist the department of natural resources with marketing efforts.

21

22

23

The office may retain any advertising revenue generated by the office. Any revenue received is in addition to the above appropriations and is appropriated for the purposes of the office.

24

25

26

27

LINCOLN AMPHITHEATER OPERATIONS

28

Total Operating Expense	346,610	346,610	
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29

VETERANS CAREER AND RELOCATION ASSISTANCE

30

Total Operating Expense	1,000,000	1,000,000	
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31

STATEWIDE SPORTS AND TOURISM BID FUND

32

Total Operating Expense	1,500,000	1,500,000	
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33

34

The above appropriations are pursuant to IC 5-33-6.5-8.

35

36

INDIANA SPORTS CORPORATION

37

Total Operating Expense	750,000	750,000	
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38

FUTURE FARMERS OF AMERICA

39

Total Operating Expense	500,000	500,000	
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40

GRISSOM AIR MUSEUM

41

Total Operating Expense	75,000	75,000	
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42

STUDEBAKER NATIONAL MUSEUM

43

Total Operating Expense	50,000	50,000	
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44

45

The Studebaker Museum distribution requires a \$50,000 match.

46

47

FOR THE OFFICE OF ENERGY DEVELOPMENT

48

Total Operating Expense	560,026	560,026	
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49

GRID RESILIENCE MATCH



1	Total Operating Expense	700,000	700,000
2			
3	FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION		
4	ADMINISTRATIVE AND FINANCIAL SERVICES		
5	Total Operating Expense	7,310,159	7,310,159
6	Skills Enhancement Fund (IC 5-28-7-5)		
7	Total Operating Expense	180,061	180,061
8	INDIANA 21ST CENTURY RESEARCH & TECHNOLOGY FUND (IC 5-28-16-2)		
9	Total Operating Expense	20,000,000	20,000,000
10	MANUFACTURING READINESS GRANTS		
11	Total Operating Expense	10,000,000	10,000,000
12	SKILLS ENHANCEMENT FUND (IC 5-28-7-5)		
13	Total Operating Expense	11,500,000	11,500,000
14	OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP		
15	Total Operating Expense	1,750,000	1,750,000
16	INDIANA OFFICE OF DEFENSE DEVELOPMENT		
17	Total Operating Expense	782,446	782,446
18	CAREER CONNECTIONS AND TALENT		
19	Total Operating Expense	640,710	640,710
20	ECONOMIC DEVELOPMENT FUND (IC 5-28-8-5)		
21	Total Operating Expense	947,344	947,344
22			
23	FOR THE HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY		
24	HOUSING FIRST PROGRAM (IC 5-20-9)		
25	Total Operating Expense	1,000,000	1,000,000
26	INDIANA INDIVIDUAL DEVELOPMENT ACCOUNTS (IC 4-4-28)		
27	Total Operating Expense	609,945	609,945
28			
29	The housing and community development authority shall collect and report to the		
30	family and social services administration (FSSA) all data required for FSSA to meet		
31	the data collection and reporting requirements in 45 CFR Part 265.		
32			
33	The division of family resources shall apply all qualifying expenditures for individual		
34	development account deposits toward Indiana's maintenance of effort under the federal		
35	Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).		
36			
37	FOR THE INDIANA FINANCE AUTHORITY		
38	ENVIRONMENTAL REMEDIATION REVOLVING LOAN PROGRAM		
39	Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)		
40	Total Operating Expense	4,000,000	4,000,000
41			
42	C. EMPLOYMENT SERVICES		
43			
44	FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT		
45	ADMINISTRATION		
46	Total Operating Expense	2,892,753	2,892,753
47	SERVE INDIANA ADMINISTRATION		
48	Total Operating Expense	239,560	239,560
49	OFFICE OF WORK-BASED LEARNING AND APPRENTICESHIP		



	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	Total Operating Expense	255,000	255,000
2	PROPRIETARY EDUCATIONAL INSTITUTIONS		
3	Total Operating Expense	53,243	53,243
4	NEXT LEVEL JOBS EMPLOYER TRAINING GRANT PROGRAM		
5	Total Operating Expense	17,064,066	17,064,066
6	INDIANA CONSTRUCTION ROUNDTABLE FOUNDATION		
7	Total Operating Expense	1,000,000	1,000,000
8	WORKFORCE READY GRANTS		
9	Total Operating Expense	6,000,000	6,000,000
10	DROPOUT PREVENTION		
11	Total Operating Expense	8,000,000	8,000,000
12	HOOSIER WORKFORCE UPSKILL PROGRAM		
13	Total Operating Expense	7,500,000	7,500,000
14	ADULT EDUCATION DISTRIBUTION		
15	Total Operating Expense	20,985,041	20,985,041
16			
17	It is the intent of the general assembly that the above appropriations shall be the		
18	total allowable state expenditure for such program. If disbursements are anticipated		
19	to exceed the total appropriation for a state fiscal year, the department of workforce		
20	development shall reduce the distributions proportionately.		
21			
22	FOR THE WORKFORCE CABINET		
23	Total Operating Expense	950,000	950,000
24			
25	WORKFORCE DIPLOMA REIMBURSEMENT PROGRAM		
26	Total Operating Expense	1,500,000	1,500,000
27			
28	D. OTHER ECONOMIC DEVELOPMENT		
29			
30	FOR THE INDIANA STATE FAIR BOARD		
31	Total Operating Expense	2,474,312	2,474,312
32			
33	SECTION 7. [EFFECTIVE JULY 1, 2025]		
34			
35	TRANSPORTATION		
36			
37	FOR THE DEPARTMENT OF TRANSPORTATION		
38	RAILROAD GRADE CROSSING IMPROVEMENT		
39	Motor Vehicle Highway Account (IC 8-14-1)		
40	Total Operating Expense	1,000,000	1,000,000
41	HIGH SPEED RAIL		
42	High Speed Rail Development Fund (IC 8-23-25)		
43	Total Operating Expense	20,000	20,000
44	PUBLIC MASS TRANSPORTATION		
45	Total Operating Expense	45,000,000	45,000,000
46			
47	The above appropriations are to be used solely for the promotion and development		
48	of public transportation.		
49			



1 **The department of transportation may distribute public mass transportation funds**
 2 **to an eligible grantee that provides public transportation in Indiana.**

3
 4 **The state funds can be used to match federal funds available under the Federal**
 5 **Transit Act (49 U.S.C. 5301 et seq.) or local funds from a requesting grantee.**

6
 7 **Before funds may be disbursed to a grantee, the grantee must submit its request**
 8 **for financial assistance to the department of transportation for approval. Allocations**
 9 **must be approved by the governor and the budget agency and shall be made on a**
 10 **reimbursement basis. Only applications for capital and operating assistance may**
 11 **be approved. Only those grantees that have met the reporting requirements under**
 12 **IC 8-23-3 are eligible for assistance under this appropriation.**

13
 14 **The distribution formula established by the department is subject to approval by**
 15 **the budget director to ensure that a public mass transportation system located in**
 16 **a county other than an eligible county (as defined by IC 8-25-1-4) is not adversely**
 17 **affected by a public transportation project carried out under IC 8-25. This applies**
 18 **in a calendar year beginning after December 31 of a calendar year in which an eligible**
 19 **county begins to carry out a public transportation project approved under IC 8-25.**

20
 21 **AIRPORT DEVELOPMENT**
 22 **Airport Development Grant Fund (IC 8-21-11-4)**
 23 **Total Operating Expense 3,600,000 3,600,000**
 24 **Augmentation allowed.**

25 **HIGHWAY OPERATING**
 26 **State Highway Fund (IC 8-23-9-54)**
 27 **Total Operating Expense 435,051,877 435,051,877**
 28 **Augmentation allowed.**

29 **HIGHWAY VEHICLE AND ROAD MAINTENANCE EQUIPMENT**
 30 **State Highway Fund (IC 8-23-9-54)**
 31 **Total Operating Expense 35,936,185 35,936,185**
 32 **Augmentation allowed.**

33 **HIGHWAY MAINTENANCE WORK PROGRAM**
 34 **State Highway Fund (IC 8-23-9-54)**
 35 **Total Operating Expense 143,967,253 143,967,253**
 36 **Augmentation allowed.**

- 37
 38 **The above appropriations may be used for:**
 39 **(1) materials for patching roadways and shoulders;**
 40 **(2) repairing and painting bridges;**
 41 **(3) installing signs and signals and painting roadways for traffic control;**
 42 **(4) mowing, herbicide application, and brush control;**
 43 **(5) drainage control;**
 44 **(6) maintenance of rest areas, public roads on properties of the department**
 45 **of natural resources, and driveways on the premises of all state facilities;**
 46 **(7) materials for snow and ice removal;**
 47 **(8) utility costs for roadway lighting; and**
 48 **(9) other maintenance and support activities consistent with the program.**
 49



1	HIGHWAY CAPITAL IMPROVEMENTS		
2	State Highway Fund (IC 8-23-9-54)		
3	Right-of-Way Expense	50,000,000	50,000,000
4	Formal Contracts Expense	933,426,729	933,426,729
5	Consulting Services Expense	100,000,000	100,000,000
6	Institutional Road Construction	7,500,000	7,500,000
7	Augmentation allowed for the highway capital improvements program.		

- 8
- 9 The above appropriations may be used for:
- 10 (1) bridge rehabilitation and replacement;
- 11 (2) road construction, reconstruction, or replacement;
- 12 (3) construction, reconstruction, or replacement of travel lanes, intersections,
- 13 grade separations, rest parks, and weigh stations;
- 14 (4) relocation and modernization of existing roads;
- 15 (5) resurfacing;
- 16 (6) erosion and slide control;
- 17 (7) construction and improvement of railroad grade crossings, including the use
- 18 of the appropriations to match federal funds for projects;
- 19 (8) small structure replacements;
- 20 (9) safety and spot improvements; and
- 21 (10) right-of-way, relocation, and engineering and consulting expenses associated
- 22 with any of the above types of projects.

23

24 Subject to approval by the state budget director, the above appropriations for institutional

25 road construction may be used for road, bridge, and parking lot construction, maintenance,

26 and improvement projects at any state-owned property.

27

28 No appropriation from the state highway fund may be used to fund any toll road or toll

29 bridge project except as specifically provided for under IC 8-15-2-20.

30

TOLL ROAD COUNTIES STATE HIGHWAY PROGRAM			
Toll Road Lease Amendment Proceeds Fund (IC 8-14-14.2-1)			
31	Total Operating Expense	6,000,000	6,000,000
32	Augmentation allowed.		

HIGHWAY PLANNING AND RESEARCH PROGRAM			
State Highway Fund (IC 8-23-9-54)			
33	Total Operating Expense	3,780,000	3,780,000
34	Augmentation allowed.		

STATE HIGHWAY ROAD CONSTRUCTION AND IMPROVEMENT PROGRAM			
State Highway Road Construction and Improvement Fund (IC 8-14-10-5)			
35	Lease Rental Payments Expense	70,000,000	70,000,000
36	Augmentation allowed.		

- 37
- 38
- 39 The above appropriations shall be first used for payment of rentals and leases relating
- 40 to projects under IC 8-14.5. If any funds remain, the funds may be used for the following
- 41 purposes:
- 42 (1) road and bridge construction, reconstruction, or replacement;
- 43 (2) construction, reconstruction, or replacement of travel lanes, intersections, and
- 44 grade separations;



1 **(3) relocation and modernization of existing roads; and**
2 **(4) right-of-way, relocation, and engineering and consulting expenses associated**
3 **with any of the above types of projects.**

4
5 **CROSSROADS 2000 PROGRAM**

6 **Crossroads 2000 Fund (IC 8-14-10-9)**
7 **Lease Rental Payment Expense 29,627,309 29,627,309**
8 **Augmentation allowed.**

9
10 **The above appropriations shall be first used for payment of rentals and leases**
11 **relating to projects under IC 8-14-10-9. If any funds remain, the funds may be used**
12 **for the following purposes:**

- 13 **(1) road and bridge construction, reconstruction, or replacement;**
14 **(2) construction, reconstruction, or replacement of travel lanes, intersections, and**
15 **grade separations;**
16 **(3) relocation and modernization of existing roads; and**
17 **(4) right-of-way, relocation, and engineering and consulting expenses associated**
18 **with any of the above types of projects.**

19
20 **JOINT MAJOR MOVES CONSTRUCTION**

21 **Major Moves Construction Fund (IC 8-14-14-5)**
22 **Total Operating Expense 500,000 500,000**
23 **Augmentation allowed.**

24 **FEDERAL APPORTIONMENT**

25 **Total Operating Expense 1,499,442,852 1,499,442,852**

26
27 **The department may establish an account to be known as the "local government**
28 **revolving account". The account is to be used to administer the federal-local highway**
29 **construction program. All contracts issued and all funds received for federal-local**
30 **projects under this program shall be entered into this account.**

31
32 **If the federal apportionments for the fiscal years covered by this act exceed the**
33 **above estimated appropriations for the department or for local governments, the**
34 **excess federal apportionment is hereby appropriated for use by the department with**
35 **the approval of the governor and the budget agency.**

36
37 **The department shall bill, in a timely manner, the federal government for all**
38 **department payments that are eligible for total or partial reimbursement.**

39
40 **The department may let contracts and enter into agreements for construction and**
41 **preliminary engineering during each year of the biennium that obligate not more**
42 **than one-third (1/3) of the amount of state funds estimated by the department to**
43 **be available for appropriation in the following year for formal contracts and consulting**
44 **engineers for the capital improvements program.**

45
46 **Under IC 8-23-5-7(a), the department, with the approval of the governor, may**
47 **construct and maintain roadside parks and highways where highways will connect any**
48 **state highway now existing, or hereafter constructed, with any state park, state**
49 **forest reserve, state game preserve, or the grounds of any state institution. There**



1 is appropriated to the department of transportation an amount sufficient to carry
2 out the provisions of this paragraph. Under IC 8-23-5-7(d), such appropriations
3 shall be made from the motor vehicle highway account before distribution to local
4 units of government.

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7
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9

LOCAL TECHNICAL ASSISTANCE AND RESEARCH

Motor Vehicle Highway Account (IC 8-14-1)

Total Operating Expense	250,000	250,000
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10 The above appropriations are for developing and maintaining a centralized electronic
11 statewide asset management data base that may be used to aggregate data on local
12 road conditions. The data base shall be developed in cooperation with the department
13 and the office of management and budget per IC 8-14-3-3.

14

15 Under IC 8-14-1-3(6), there is appropriated to the department of transportation an amount
16 sufficient for:

- 17 (1) the program of technical assistance under IC 8-23-2-5(a)(6); and
18 (2) the research and highway extension program conducted for local government under
19 IC 8-17-7-4.

20

21 The department shall develop an annual program of work for research and extension
22 in cooperation with those units being served, listing the types of research and
23 educational programs to be undertaken. The commissioner of the department of
24 transportation may make a grant under this appropriation to the institution or agency
25 selected to conduct the annual work program. Under IC 8-14-1-3(6), appropriations
26 for the program of technical assistance and for the program of research and extension
27 shall be taken from the local share of the motor vehicle highway account.

28

29 Under IC 8-14-1-3(7), there is hereby appropriated such sums as are necessary to
30 maintain a sufficient working balance in accounts established to match federal and
31 local money for highway projects. These funds are appropriated from the following
32 sources in the proportion specified:

- 33 (1) one-half (1/2) from the thirty-eight percent (38%) set aside of the motor vehicle
34 highway account under IC 8-14-1-3(7); and
35 (2) for counties and for those cities and towns with a population greater than five
36 thousand (5,000), one-half (1/2) from the distressed road fund under IC 8-14-8-2.

37

OHIO RIVER BRIDGE

State Highway Fund (IC 8-23-9-54)

Total Operating Expense	500,000	500,000
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41

SECTION 8. [EFFECTIVE JULY 1, 2025]

43

FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS

45

A. FAMILY AND SOCIAL SERVICES

47

FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION

49



1	FAMILY AND SOCIAL SERVICES ADMINISTRATION - CENTRAL OFFICE		
2	Total Operating Expense	16,037,800	16,037,800
3	SOCIAL SERVICES DATA WAREHOUSE		
4	Total Operating Expense	38,273	38,273
5	211 SERVICES		
6	Total Operating Expense	3,055,344	3,055,344
7	INDIANA PRESCRIPTION DRUG PROGRAM		
8	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
9	Total Operating Expense	443,315	443,315
10	CHILDREN'S HEALTH INSURANCE PROGRAM		
11	Total Operating Expense	94,000,000	97,800,000
12	OFFICE OF MEDICAID POLICY AND PLANNING STATE PROGRAMS		
13	Total Operating Expense	2,306,334	2,306,334
14	MEDICAID ADMINISTRATION		
15	Total Operating Expense	47,092,686	47,092,686
16	MEDICAID ASSISTANCE		
17	Total Operating Expense	4,846,900,000	5,182,400,000

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The above appropriations are for the purpose of enabling the office of Medicaid policy and planning to carry out all services as provided in IC 12-8-6.5. In addition to the above appropriations, all money received from the federal government and paid into the state treasury as a grant or allowance is appropriated and shall be expended by the office of Medicaid policy and planning for the respective purposes for which the money was allocated and paid to the state. Subject to the provisions of IC 12-8-1.5-11, if the sums herein appropriated for Medicaid assistance and for Medicaid administration are insufficient to enable the office of Medicaid policy and planning to meet its obligations, then there is appropriated from the general fund such further sums as may be necessary for that purpose, subject to the approval of the governor and the budget agency.

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31	HEALTHY INDIANA PLAN		
32	Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)		
33	Total Operating Expense	71,434,565	68,844,565
34	Augmentation allowed.		
35	MARION COUNTY HEALTH AND HOSPITAL CORPORATION		
36	Total Operating Expense	38,000,000	38,000,000
37	MENTAL HEALTH ADMINISTRATION		
38	Total Operating Expense	3,610,563	3,610,563

40
41
42

Of the above appropriations, \$218,525 each fiscal year is for the Child Assessment Needs Survey (CANS). Of the above appropriations, the administration shall distribute \$275,000 each fiscal year to neighborhood-based community service programs.

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46
47

44	MENTAL HEALTH AND ADDICTION FORENSIC TREATMENT SERVICES GRANT		
45	Total Operating Expense	25,000,000	25,000,000
46	COMMUNITY MENTAL HEALTH		
47	Total Operating Expense	50,000,000	50,000,000

48
49

The above appropriations shall be used to:



- 1 **(1) establish certified community behavioral health clinics; and**
2 **(2) provide crisis response services including mobile crisis teams and crisis receiving**
3 **and stabilization services.**

4
5 **CHILD PSYCHIATRIC SERVICES**

Total Operating Expense	14,537,030	14,537,030
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7
8 **The above appropriations include \$5,500,000 each year for the Family and Social**
9 **Services Administration to contract with no more than three regionally diverse social**
10 **services providers to implement an evidence-based program that partners with school**
11 **corporations, charter schools, and accredited nonpublic schools to provide social work**
12 **services and evidence-based prevention programs to children, parents, caregivers,**
13 **teachers, and the community to prevent substance abuse, promote healthy behaviors,**
14 **and maximize student success. In making contracts, the Family and Social Services**
15 **Administration shall require the contracted social services providers to secure matching**
16 **funds that obligate the state to no more than sixty-five percent (65%) of the total program**
17 **cost and require the contracted social services providers to have experience in providing**
18 **similar services including independent evaluation of those services.**

19
20 **SERIOUSLY EMOTIONALLY DISTURBED**

Total Operating Expense	14,571,352	14,571,352
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22 **SERIOUSLY MENTALLY ILL**

Total Operating Expense	90,811,518	90,811,518
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24 **COMMUNITY MENTAL HEALTH CENTERS**

25 **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**

Total Operating Expense	7,200,000	7,200,000
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27
28 **The above appropriations include the intragovernmental transfers necessary to provide**
29 **the nonfederal share of reimbursement under the Medicaid rehabilitation option.**

30
31 **The comprehensive community mental health centers shall submit their proposed annual**
32 **budgets (including income and operating statements) to the budget agency on or before**
33 **August 1 of each year. All federal funds shall be used to augment the above appropriations**
34 **rather than supplant any portion of the appropriation. The office of the secretary, with**
35 **the approval of the budget agency, shall determine an equitable allocation of the appropriation**
36 **among the mental health centers.**

37
38 **GAMBLERS' ASSISTANCE**

39 **Addiction Services Fund (IC 12-23-2-2)**

Total Operating Expense	3,063,652	3,063,652
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41 **Augmentation allowed.**

42 **SUBSTANCE ABUSE TREATMENT**

43 **State Unrestricted Opioid Settlement Account (IC 4-12-16.2-5(1))**

Total Operating Expense	9,100,000	9,100,000
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45 **Augmentation allowed.**

46 **QUALITY ASSURANCE/RESEARCH**

Total Operating Expense	304,711	304,711
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48 **PREVENTION**

49 **Addiction Services Fund (IC 12-23-2-2)**



1	Total Operating Expense	1,672,675	1,672,675
2	Augmentation allowed.		
3	METHADONE DIVERSION CONTROL AND OVERSIGHT (MDCO) PROGRAM		
4	Opioid Treatment Program Fund (IC 12-23-18-4)		
5	Total Operating Expense	427,010	427,010
6	Augmentation allowed.		
7	DMHA YOUTH TOBACCO REDUCTION SUPPORT PROGRAM		
8	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
9	Total Operating Expense	250,000	250,000
10	Augmentation allowed.		
11	EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER		
12	Total Operating Expense	1,937,475	1,937,475
13	Mental Health Fund (IC 12-24-14-4)		
14	Total Operating Expense	2,209,422	2,209,422
15	Augmentation allowed.		
16	EVANSVILLE STATE HOSPITAL		
17	Total Operating Expense	25,687,007	25,687,007
18	Mental Health Fund (IC 12-24-14-4)		
19	Total Operating Expense	4,340,134	4,340,134
20	Augmentation allowed.		
21	LOGANSPOUR STATE HOSPITAL		
22	Total Operating Expense	32,711,035	32,711,035
23	Mental Health Fund (IC 12-24-14-4)		
24	Total Operating Expense	1,410,464	1,410,464
25	Augmentation allowed.		
26	MADISON STATE HOSPITAL		
27	Total Operating Expense	26,438,717	26,438,717
28	Mental Health Fund (IC 12-24-14-4)		
29	Total Operating Expense	2,796,667	2,796,667
30	Augmentation allowed.		
31	RICHMOND STATE HOSPITAL		
32	Total Operating Expense	35,656,881	35,656,881
33	Mental Health Fund (IC 12-24-14-4)		
34	Total Operating Expense	2,062,201	2,062,201
35	Augmentation allowed.		
36	NEURODIAGNOSTIC INSTITUTE		
37	Total Operating Expense	28,600,566	28,600,566
38	Mental Health Fund (IC 12-24-14-4)		
39	Total Operating Expense	7,500,000	7,500,000
40	Augmentation allowed.		
41	PATIENT PAYROLL		
42	Total Operating Expense	148,533	148,533

44 The federal share of revenue accruing to the state mental health institutions under
45 IC 12-15, based on the applicable Federal Medical Assistance Percentage (FMAP),
46 shall be deposited in the mental health fund established by IC 12-24-14, and the
47 remainder shall be deposited in the general fund.

48
49 **DIVISION OF FAMILY RESOURCES ADMINISTRATION**



1	Total Operating Expense	2,102,400	2,102,400
2	ELECTRONIC BENEFITS TRANSFER ADMINISTRATION		
3	Total Operating Expense	122,299	122,299
4	DIVISION OF FAMILY RESOURCES - COUNTY ADMINISTRATION		
5	Total Operating Expense	109,116,033	109,116,033
6	INDIANA ELIGIBILITY SYSTEM		
7	Total Operating Expense	11,149,723	11,149,723
8	SNAP/IMPACT ADMINISTRATION		
9	Total Operating Expense	9,555,726	9,555,726
10	TEMPORARY ASSISTANCE TO NEEDY FAMILIES – STATE APPROPRIATION		
11	Total Operating Expense	17,886,301	17,886,301
12	BURIAL EXPENSES		
13	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
14	Total Operating Expense	5,861,121	5,861,121
15	Augmentation allowed.		
16	DIVISION OF AGING ADMINISTRATION		
17	Total Operating Expense	735,845	735,845
18	DIVISION OF AGING SERVICES		
19	Total Operating Expense	1,267,723	1,267,723
20	ROOM AND BOARD ASSISTANCE (R-CAP)		
21	Total Operating Expense	4,000,000	4,000,000
22	DEMENTIA CARE SPECIALIST PROGRAM (IC 12-10-5.7)		
23	Total Operating Expense	1,500,000	1,500,000
24	AMYOTROPHIC LATERAL SCLEROSIS HOSPICE CARE		
25	Total Operating Expense	1,000,000	1,000,000
26	C.H.O.I.C.E. IN-HOME SERVICES		
27	Total Operating Expense	48,765,643	48,765,643

28
 29 **The above appropriations include intragovernmental transfers to provide the nonfederal**
 30 **share of the Medicaid aged and disabled waiver.**

31
 32 **The intragovernmental transfers for use in the Medicaid aged and disabled waiver may**
 33 **not exceed \$12,500,000 annually.**

34
 35 **The Family and Social Services Administration shall conduct an annual evaluation**
 36 **of the cost effectiveness of providing home and community-based services. Before**
 37 **January of each year, the agency shall submit a report to the budget committee,**
 38 **the budget agency, and the legislative council (in an electronic format under IC**
 39 **5-14-6) that covers all aspects of the agency's evaluation and such other information**
 40 **pertaining thereto as may be requested by the budget committee, the budget agency,**
 41 **or the legislative council, including the following:**
 42 **(1) the number and demographic characteristics of the recipients of home and**
 43 **community-based services during the preceding fiscal year, including a separate**
 44 **count of individuals who received no services other than case management services**
 45 **(as defined in 455 IAC 2-4-10) during the preceding fiscal year; and**
 46 **(2) the total cost and per recipient cost of providing home and community-based**
 47 **services during the preceding fiscal year.**

48
 49 **The agency shall obtain from providers of services data on their costs and expenditures**



1 regarding implementation of the program and report the findings to the budget committee,
 2 the budget agency, and the legislative council. The report to the legislative council
 3 must be in an electronic format under IC 5-14-6.

4			
5	OLDER HOOSIERS ACT		
6	Total Operating Expense	1,573,446	1,573,446
7	ADULT PROTECTIVE SERVICES		
8	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
9	Total Operating Expense	5,459,948	5,459,948
10	Augmentation allowed.		

11
 12 The above appropriations may be used for emergency adult protective services placement.
 13 Funds shall be used to the extent that such services are not available to an individual
 14 through a policy of accident and sickness insurance, a health maintenance organization
 15 contract, the Medicaid program, the federal Medicare program, or any other federal
 16 program.

17			
18	ADULT GUARDIANSHIP SERVICES		
19	Total Operating Expense	405,565	405,565
20	BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - DAY SERVICES		
21	Total Operating Expense	3,418,884	3,418,884
22	DIVISION OF DISABILITY AND REHABILITATIVE SERVICES ADMINISTRATION		
23	Total Operating Expense	509,032	509,032
24	BUREAU OF REHABILITATIVE SERVICES - VOCATIONAL REHABILITATION		
25	Total Operating Expense	17,077,538	17,077,538
26	INDEPENDENT LIVING		
27	Total Operating Expense	2,000,000	2,000,000
28	REHABILITATIVE SERVICES - DEAF AND HARD OF HEARING SERVICES		
29	Total Operating Expense	271,262	271,262
30	BLIND VENDING - STATE APPROPRIATION		
31	Total Operating Expense	73,552	73,552
32	FIRST STEPS		
33	Total Operating Expense	25,546,118	25,546,118
34	BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - OPERATING		
35	Total Operating Expense	6,736,877	6,736,877

36
 37 In the development of new community residential settings for persons with developmental
 38 disabilities, the division of disability and rehabilitative services must give priority
 39 to the appropriate placement of such persons who are eligible for Medicaid and
 40 currently residing in intermediate care or skilled nursing facilities and, to the extent
 41 permitted by law, such persons who reside with aged parents or guardians or families
 42 in crisis.

43			
44	SCHOOL AGE CHILD CARE PROJECT FUND		
45	Total Operating Expense	812,413	812,413

46
 47 The above appropriations are made under IC 6-7-1-30.2(c) and not in addition to the
 48 transfer required by IC 6-7-1-30.2(c).

49



1	EARLY CHILDHOOD LEARNING		
2	Total Operating Expense	196,214,340	196,217,689
3	LOCAL CHILD CARE ASSISTANCE		
4	Total Operating Expense	2,000,000	2,000,000

5
6 **The above appropriations are made for the purpose of providing a county with assistance**
7 **in expanding the availability of child care pursuant to IC 12-17.2-7.7**

8	PRE-K EDUCATION		
9	Total Operating Expense	50,668,392	50,668,392

10
11
12 **The above appropriations shall be transferred into the prekindergarten program fund**
13 **established in IC 12-17.2-7.2-13.5. Of the above appropriations, \$1,000,000 shall be**
14 **used each fiscal year for reimbursement of technology based in-home early education**
15 **services under IC 12-17.2-7.5.**

16	FOR THE DEPARTMENT OF CHILD SERVICES		
17	CHILD SERVICES ADMINISTRATION		
18	Total Operating Expense	286,380,092	286,380,092
19	Augmentation allowed.		

20
21
22 **With the above appropriations, the department shall award grants to All Pro Dad**
23 **chapters located in Indiana in an amount of \$350,000 each fiscal year for the purpose**
24 **of building relationships between fathers and their children.**

25
26 **With the above appropriations, the department shall award grants to the Boys and**
27 **Girls Clubs Indiana Alliance in an amount of \$2,000,000 each fiscal year for the**
28 **purpose of providing grants to Indiana Boys and Girls Clubs for the promotion of**
29 **the social welfare of youth.**

30	CHILD WELFARE PROGRAM		
31	Total Operating Expense	91,423,093	91,423,093

32
33
34 **The above appropriations include state matching funds for Title IV-D and Title IV-E**
35 **federal grants. The above appropriations for the department of child services Title**
36 **IV-D of the federal Social Security Act are made under, and not in addition to,**
37 **IC 31-25-4-28.**

38	CHILD WELFARE SERVICES STATE GRANTS		
39	Total Operating Expense	11,416,415	11,416,415

40	FAMILY AND CHILDREN FUND		
41	Total Operating Expense	513,873,384	513,873,384
42	Augmentation allowed.		

43	YOUTH SERVICE BUREAU		
44	Total Operating Expense	1,008,947	1,008,947

45	PROJECT SAFEPLACE		
46	Total Operating Expense	112,000	112,000

47	HEALTHY FAMILIES INDIANA		
48	Total Operating Expense	5,093,145	5,093,145



1	INSURING FOSTER YOUTH TRUST PROGRAM (IC 31-26-4.5)		
2	Total Operating Expense	1,000,000	1,000,000
3	ADOPTION SERVICES		
4	Total Operating Expense	26,862,735	26,862,735
5			
6	FOR THE DEPARTMENT OF ADMINISTRATION		
7	DEPARTMENT OF CHILD SERVICES OMBUDSMAN BUREAU		
8	Total Operating Expense	384,479	384,479
9			
10	B. PUBLIC HEALTH		
11			
12	FOR THE INDIANA DEPARTMENT OF HEALTH		
13	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
14	Total Operating Expense	30,403,383	30,403,383
15	Augmentation allowed.		
16			
17	All receipts accruing to the department from licenses or permit fees shall be deposited		
18	in the general fund.		
19			
20	AREA HEALTH EDUCATION CENTERS		
21	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
22	Total Operating Expense	2,630,676	2,630,676
23	MINORITY HEALTH INITIATIVE		
24	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
25	Total Operating Expense	3,000,000	3,000,000
26			
27	The above appropriations shall be allocated to the Indiana Minority Health Coalition		
28	to work with the department on the implementation of IC 16-46-11.		
29			
30	SICKLE CELL		
31	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
32	Total Operating Expense	1,000,000	1,000,000
33	MEDICARE-MEDICAID CERTIFICATION		
34	Total Operating Expense	7,123,395	7,123,395
35			
36	Augmentation allowed in amounts not to exceed revenue from health facilities license		
37	fees or from health care providers (as defined in IC 16-18-2-163) fee increases or those		
38	adopted by the executive board of the Indiana department of health under IC 16-19-3.		
39			
40	LOCAL PUBLIC HEALTH		
41	Total Operating Expense	100,000,000	100,000,000
42			
43	The above appropriations shall be used to establish a partnership responsibility		
44	between the state, local government, and health care providers for the provision		
45	of core public health services		
46			
47	INFECTIOUS DISEASE		
48	Total Operating Expense	5,485,774	5,485,774
49	LEAD SCREENING & SURVEILLANCE		



	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	Total Operating Expense	2,200,000	2,200,000
2	TRAUMA SYSTEM QUALITY IMPROVEMENT		
3	Total Operating Expense	5,793,257	5,793,257
4	NUTRITION ASSISTANCE		
5	Total Operating Expense	280,806	280,806
6	HIV/AIDS SERVICES		
7	Total Operating Expense	2,957,104	2,957,104
8	Addiction Services Fund (IC 12-23-2-2)		
9	Total Operating Expense	1,800,000	1,800,000
10	CANCER PREVENTION		
11	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
12	Total Operating Expense	1,079,442	1,079,442
13	MATERNAL & CHILD HEALTH INITIATIVES		
14	Total Operating Expense	8,239,639	8,239,639
15	TUBERCULOSIS TREATMENT		
16	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
17	Total Operating Expense	100,000	100,000
18	STATE CHRONIC DISEASES		
19	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
20	Total Operating Expense	870,329	870,329
21			
22	Of the above appropriations, \$82,560 each fiscal year shall be distributed as grants		
23	to community groups and organizations as provided in IC 16-46-7-8. The department		
24	may consider grants to the Kidney Foundation not to exceed \$50,000.		
25			
26	MY HEALTHY BABY		
27	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
28	Total Operating Expense	3,300,000	3,300,000
29			
30	The department shall before November 1 of each year present a report to the Interim		
31	Study Committee on Public Health, Behavioral Health, and Human Services on the metrics		
32	used to evaluate the My Healthy Baby program. The report must be in an electronic		
33	format under IC 5-14-6.		
34			
35	ADOPTION HISTORY		
36	Adoption History Fund (IC 31-19-18-6)		
37	Total Operating Expense	195,163	195,163
38	Augmentation allowed.		
39	CHILDREN WITH SPECIAL HEALTH CARE NEEDS		
40	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
41	Total Operating Expense	15,033,700	15,033,700
42	Augmentation allowed.		
43	NEWBORN SCREENING PROGRAM		
44	Newborn Screening Fund (IC 16-41-17-11)		
45	Total Operating Expense	2,802,821	2,802,821
46	Augmentation allowed.		
47	CENTER FOR DEAF AND HARD OF HEARING EDUCATION		
48	Total Operating Expense	2,977,538	2,977,538
49	VISUALLY IMPAIRED PRESCHOOL SERVICES		



	<i>FY 2025-2026 Appropriation</i>	<i>FY 2026-2027 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	600,000	600,000
2	RADON GAS TRUST FUND		
3	Radon Gas Trust Fund (IC 16-41-38-8)		
4	Total Operating Expense	10,670	10,670
5	Augmentation allowed.		
6	SAFETY PIN PROGRAM		
7	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
8	Total Operating Expense	11,020,938	11,020,938
9	REAL ALTERNATIVES, INC.		
10	Total Operating Expense	4,000,000	4,000,000
11	BIRTH PROBLEMS REGISTRY		
12	Birth Problems Registry Fund (IC 16-38-4-17)		
13	Total Operating Expense	73,517	73,517
14	Augmentation allowed.		
15	MOTOR FUEL INSPECTION PROGRAM		
16	Motor Fuel Inspection Fund (IC 16-44-3-10)		
17	Total Operating Expense	246,043	246,043
18	Augmentation allowed.		
19	DONATED DENTAL SERVICES		
20	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
21	Total Operating Expense	200,000	200,000
22			
23	The above appropriations shall be used by the Indiana foundation for dentistry to		
24	provide dental services to individuals with disabilities.		
25			
26	BONE MARROW DONOR RECRUITMENT PROGRAM (IC 16-46-12-3.5)		
27	Total Operating Expense	100,000	100,000
28	OFFICE OF WOMEN'S HEALTH		
29	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
30	Total Operating Expense	96,970	96,970
31	SPINAL CORD AND BRAIN INJURY		
32	Spinal Cord and Brain Injury Fund (IC 16-41-42.2-3)		
33	Total Operating Expense	1,700,000	1,700,000
34	Augmentation allowed.		
35	IMMUNIZATIONS AND HEALTH INITIATIVES		
36	Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)		
37	Total Operating Expense	10,665,435	10,665,435
38	WEIGHTS AND MEASURES FUND		
39	Weights and Measures Fund (IC 16-19-5-4)		
40	Total Operating Expense	7,106	7,106
41	Augmentation allowed.		
42	MINORITY EPIDEMIOLOGY		
43	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
44	Total Operating Expense	750,000	750,000
45	COMMUNITY HEALTH CENTERS		
46	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
47	Total Operating Expense	14,453,000	14,453,000
48	PRENATAL SUBSTANCE USE & PREVENTION		
49	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		



	<i>FY 2025-2026</i>	<i>FY 2026-2027</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
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Of the above appropriations, \$375,000 shall be deposited each fiscal year into the Hearing Aid Fund established under IC 16-35-8-3.

A minimum of 90% of the above appropriations shall be distributed as grants to local agencies and other entities with programs designed to reduce smoking.

The above appropriations include funding for a women's veteran services officer and \$300,000 each year for six state veteran services officers.

The above appropriations shall be used by the Indiana Department of Veterans' Affairs to provide grants to organizations in accordance with Section 5902 (formerly Section 3402) of Title 38, United States Code (U.S.C.) and subsections 14.628(a) and (c) of 38 C.F.R. Eligible organizations shall have an accredited Veteran Service Officer with a presence in Indiana. Awarded grant funds shall be used to assist veterans in securing available benefits.



1	GRANTS FOR VETERANS' SERVICES		
2	Veterans' Affairs Trust Fund (IC 10-17-13-3)		
3	Total Operating Expense	1,250,000	1,250,000
4	Augmentation allowed.		
5	VETERAN SUICIDE PREVENTION		
6	Total Operating Expense	1,000,000	1,000,000
7	SEMIQUINCENTENNIAL COMMISSION		
8	Total Operating Expense	75,000	75,000
9	INDIANA VETERANS' HOME		
10	Veterans' Home Comfort and Welfare Fund (IC 10-17-9-7(d))		
11	Total Operating Expense	10,939,169	10,939,169
12	IVH Medicaid Reimbursement Fund		
13	Total Operating Expense	14,500,000	14,500,000
14	Augmentation allowed from the veterans' home comfort and welfare fund		
15	and the IVH Medicaid reimbursement fund.		
16			
17	SECTION 9. [EFFECTIVE JULY 1, 2025]		
18			
19	EDUCATION		
20			
21	A. HIGHER EDUCATION		
22			
23	FOR INDIANA UNIVERSITY		
24	BLOOMINGTON CAMPUS		
25	Total Operating Expense	207,085,684	207,085,684
26	Fee Replacement	18,528,752	18,526,235
27			
28	FOR INDIANA UNIVERSITY REGIONAL CAMPUSES		
29	EAST		
30	Total Operating Expense	15,576,705	15,576,705
31	KOKOMO		
32	Total Operating Expense	17,214,834	17,214,834
33	NORTHWEST		
34	Total Operating Expense	20,410,921	20,410,921
35	Fee Replacement	2,984,375	2,986,625
36	SOUTH BEND		
37	Total Operating Expense	26,284,312	26,284,312
38	Fee Replacement	1,447,700	1,443,150
39	SOUTHEAST		
40	Total Operating Expense	22,110,646	22,110,646
41	FORT WAYNE HEALTH SCIENCES PROGRAM		
42	Total Operating Expense	5,120,388	5,120,388
43	INDIANAPOLIS CAMPUS		
44	Total Operating Expense	135,000,000	135,000,000
45			
46	FOR INDIANA UNIVERSITY SCHOOL OF MEDICINE		
47	INDIANA UNIVERSITY SCHOOL OF MEDICINE - EVANSVILLE		
48	Total Operating Expense	2,324,593	2,324,593
49	INDIANA UNIVERSITY SCHOOL OF MEDICINE - FORT WAYNE		



1	Total Operating Expense	2,172,777	2,172,777
2	INDIANA UNIVERSITY SCHOOL OF MEDICINE - NORTHWEST - GARY		
3	Total Operating Expense	2,906,524	2,906,524
4	INDIANA UNIVERSITY SCHOOL OF MEDICINE - LAFAYETTE		
5	Total Operating Expense	2,640,475	2,640,475
6	INDIANA UNIVERSITY SCHOOL OF MEDICINE - MUNCIE		
7	Total Operating Expense	2,417,418	2,417,418
8	INDIANA UNIVERSITY SCHOOL OF MEDICINE - SOUTH BEND		
9	Total Operating Expense	2,272,975	2,272,975
10	INDIANA UNIVERSITY SCHOOL OF MEDICINE - TERRE HAUTE		
11	Total Operating Expense	2,627,533	2,627,533
12	I.U. SCHOOLS OF MEDICINE AND DENTISTRY		
13	Total Operating Expense	111,061,865	111,061,865

14
15 **The Indiana University School of Medicine - Indianapolis shall submit to the Indiana**
16 **commission for higher education before May 15 of each year an accountability report**
17 **containing data on the number of medical school graduates who entered primary care**
18 **physician residencies in Indiana from the school's most recent graduating class.**
19

20 **FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY AT INDIANAPOLIS (IUPUI)**
21 **GENERAL ACADEMIC DIVISIONS**

22	Fee Replacement	11,305,499	11,303,202
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23
24 **Transfers of allocations between campuses to correct for errors in allocation among**
25 **the campuses of Indiana University can be made by the institution with the approval**
26 **of the commission for higher education and the budget agency. Indiana University**
27 **shall maintain current operations at all statewide medical education sites.**
28

29 **DUAL CREDIT**

30	Total Operating Expense	4,824,800	4,824,800
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31 **CLINICAL AND TRANSLATIONAL SCIENCES INSTITUTE**

32	Total Operating Expense	2,500,000	2,500,000
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33 **GLOBAL NETWORK OPERATIONS CENTER**

34	Total Operating Expense	721,861	721,861
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35 **SPINAL CORD AND HEAD INJURY RESEARCH CENTER**

36	Total Operating Expense	553,429	553,429
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37 **INSTITUTE FOR THE STUDY OF DEVELOPMENTAL DISABILITIES**

38	Total Operating Expense	2,105,824	2,105,824
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39 **GEOLOGICAL SURVEY**

40	Total Operating Expense	2,783,782	2,783,782
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41 **I-LIGHT NETWORK OPERATIONS**

42	Total Operating Expense	1,508,628	1,508,628
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43 **GIGAPOP PROJECT**

44	Total Operating Expense	672,562	672,562
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45
46 **FOR PURDUE UNIVERSITY**

47 **WEST LAFAYETTE**

48	Total Operating Expense	249,471,525	249,471,525
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49	Fee Replacement	27,485,700	24,141,450
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1	COLLEGE OF VETERINARY MEDICINE		
2	Total Operating Expense	18,973,866	18,973,866
3			
4	FOR PURDUE UNIVERSITY REGIONAL CAMPUSES		
5	NORTHWEST		
6	Total Operating Expense	50,081,908	50,081,908
7	Fee Replacement	3,781,240	3,780,740
8	FORT WAYNE		
9	Total Operating Expense	46,622,162	46,622,162
10	Fee Replacement	3,044,250	3,040,750
11			
12	Transfers of allocations between campuses to correct for errors in allocation among		
13	the campuses of Purdue University can be made by the institution with the approval		
14	of the commission for higher education and the budget agency.		
15			
16	DUAL CREDIT		
17	Total Operating Expense	1,059,650	1,059,650
18	COUNTY AGRICULTURAL EXTENSION EDUCATORS		
19	Total Operating Expense	8,000,000	8,000,000
20	AGRICULTURAL RESEARCH AND EXTENSION - CROSSROADS		
21	Total Operating Expense	9,000,000	9,000,000
22	IN TECH ASST. AND ADV. MFG. COMPETITIVENESS PROGRAM		
23	Total Operating Expense	4,430,212	4,430,212
24	STATEWIDE TECHNOLOGY		
25	Total Operating Expense	6,695,258	6,695,258
26	CENTER FOR PARALYSIS RESEARCH		
27	Total Operating Expense	522,558	522,558
28			
29	FOR INDIANA STATE UNIVERSITY		
30	Total Operating Expense	76,924,790	76,924,790
31	Fee Replacement	10,498,371	10,593,848
32	DUAL CREDIT		
33	Total Operating Expense	202,950	202,950
34	PRINCIPAL LEADERSHIP ACADEMY		
35	Total Operating Expense	600,000	600,000
36	NURSING PROGRAM		
37	Total Operating Expense	204,000	204,000
38	DEGREE LINK		
39	Total Operating Expense	446,438	446,438
40			
41	FOR UNIVERSITY OF SOUTHERN INDIANA		
42	Total Operating Expense	53,122,180	53,122,180
43	Fee Replacement	11,847,730	8,898,786
44	DUAL CREDIT		
45	Total Operating Expense	510,900	510,900
46	HISTORIC NEW HARMONY		
47	Total Operating Expense	486,878	486,878
48	EARLY COLLEGE BRIDGE PROGRAM		
49	Total Operating Expense	600,000	600,000



1			
2	FOR BALL STATE UNIVERSITY		
3	Total Operating Expense	137,036,667	137,036,667
4	Fee Replacement	21,836,212	20,324,337
5	DUAL CREDIT		
6	Total Operating Expense	290,050	290,050
7	ENTREPRENEURIAL COLLEGE		
8	Total Operating Expense	2,500,000	2,500,000
9	ACADEMY FOR SCIENCE, MATHEMATICS, AND HUMANITIES		
10	Total Operating Expense	4,384,956	4,384,956
11			
12	FOR VINCENNES UNIVERSITY		
13	Total Operating Expense	46,077,538	46,077,538
14	Fee Replacement	4,926,599	4,932,056
15	DUAL CREDIT		
16	Total Operating Expense	4,882,450	4,882,450
17	CAREER AND TECHNICAL EARLY COLLEGE PROGRAM		
18	Total Operating Expense	3,000,000	3,000,000
19			

20 Additional Early College sites may be established upon approval by the Commission for
21 Higher Education and after review by the budget committee.

22			
23	FOR IVY TECH COMMUNITY COLLEGE		
24	Total Operating Expense	245,049,320	245,049,320
25	Fee Replacement	27,980,512	28,218,420
26	DUAL CREDIT		
27	Total Operating Expense	18,676,150	18,676,150
28	STATEWIDE NURSING		
29	Total Operating Expense	9,000,000	9,000,000
30	TESTING CENTERS		
31	Total Operating Expense	710,810	710,810
32	SOUTHERN INDIANA EDUCATIONAL ALLIANCE		
33	Total Operating Expense	1,057,738	1,057,738
34			

35 The above appropriations to Indiana University, Purdue University, Indiana State
36 University, University of Southern Indiana, Ball State University, Vincennes University,
37 and Ivy Tech Community College are in addition to all income of said institutions,
38 respectively, from all permanent fees and endowments and from all land grants, fees,
39 earnings, and receipts, including gifts, grants, bequests, and devises, and receipts
40 from any miscellaneous sales from whatever source derived.

41
42 All such income and all such fees, earnings, and receipts on hand June 30, 2025, and
43 all such income and fees, earnings, and receipts accruing thereafter are hereby
44 appropriated to the boards of trustees or directors of the aforementioned institutions
45 and may be expended for any necessary expenses of the respective institutions, including
46 university hospitals, schools of medicine, nurses' training schools, schools of dentistry,
47 and agricultural extension and experimental stations.

48
49 The above appropriations to Indiana University, Purdue University, Indiana State



1 **University, University of Southern Indiana, Ball State University, Vincennes University,**
 2 **and Ivy Tech Community College include the employers' share of Social Security payments**
 3 **for university employees under the public employees' retirement fund, or institutions**
 4 **covered by the Indiana state teachers' retirement fund. The funds appropriated also include**
 5 **funding for the employers' share of payments to the public employees' retirement fund**
 6 **and to the Indiana state teachers' retirement fund at a rate to be established by the**
 7 **retirement funds for both fiscal years for each institution's employees covered by these**
 8 **retirement plans.**

9
 10 **Notwithstanding IC 4-10-11, the state comptroller shall draw warrants to the treasurers**
 11 **of Indiana University, Purdue University, Indiana State University, University of**
 12 **Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community**
 13 **College on the basis of vouchers stating the total amount claimed against each fund or**
 14 **account, or both, but not to exceed the legally made appropriations.**

15
 16 **For universities and colleges supported in whole or in part by state funds, grant**
 17 **applications and lists of applications need only be submitted upon request to the**
 18 **budget agency for review and approval or disapproval and, unless disapproved by**
 19 **the budget agency, federal grant funds may be requested and spent without approval**
 20 **by the budget agency.**

21
 22 **For all university special appropriations, an itemized list of intended expenditures,**
 23 **in such form as the governor and the budget agency may specify, shall be submitted to**
 24 **support the allotment request. All budget requests for university special appropriations**
 25 **shall be furnished in a like manner and as a part of the operating budgets of the state**
 26 **universities.**

27
 28 **The trustees of Indiana University, the trustees of Purdue University, the trustees of**
 29 **Indiana State University, the trustees of University of Southern Indiana, the trustees**
 30 **of Ball State University, the trustees of Vincennes University, and the trustees of Ivy**
 31 **Tech Community College are hereby authorized to accept federal grants, subject to IC**
 32 **4-12-1.**

33
 34 **Fee replacement funds are to be distributed as requested by each institution, on**
 35 **payment due dates, subject to available appropriations.**

36
 37 **FOR THE COMMISSION FOR HIGHER EDUCATION**

38 Total Operating Expense	38 7,370,948	38 7,370,948
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39
 40 **The above appropriations include funding for Learn More Indiana, commission technology,**
 41 **and the administration of the 21st Century scholars program.**

42
 43 **FREEDOM OF CHOICE GRANTS**

44 Total Operating Expense	44 66,225,902	44 66,225,902
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45 **HIGHER EDUCATION AWARD PROGRAM**

46 Total Operating Expense	46 101,425,081	46 101,425,081
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47
 48 **For the higher education awards and freedom of choice grants made for the biennium,**
 49 **the following guidelines shall be used, notwithstanding current administrative rule**



- 1 or practice:
2 (1) The commission shall maintain the proportionality of award maximums for public,
3 private, and proprietary institutions when setting forth amounts under IC 21-12-1.7.
4 (2) Minimum Award: No award shall be less than \$600.
5 (3) The commission shall reduce award amounts as necessary to stay within the available
6 funding.

7			
8	CAREER COACHING GRANT FUND		
9	Total Operating Expense	15,000,000	15,000,000
10	PERKINS STATE MATCH		
11	Total Operating Expense	500,000	500,000
12	PROMOTED INDUSTRY CERTIFICATIONS		
13	Total Operating Expense	2,000,000	2,000,000
14			

15 The above appropriations are for the purpose of reimbursing students enrolled in
16 school corporations, charter schools, and accredited nonpublic schools for the fees
17 incurred for taking exams required to earn certifications on Indiana's promoted
18 industry certification list.

19			
20	TUITION AND FEE EXEMPTION FOR CHILDREN OF VETERANS AND		
21	PUBLIC SAFETY OFFICERS		
22	Total Operating Expense	31,773,696	31,773,696
23	MIDWEST HIGHER EDUCATION COMPACT		
24	Total Operating Expense	115,000	115,000
25	ADULT STUDENT GRANT APPROPRIATION		
26	Total Operating Expense	7,579,858	7,579,858
27			

28 Priority for awards made from the above appropriations shall be given first to eligible
29 students meeting TANF income eligibility guidelines as determined by the family
30 and social services administration and second to eligible students who received
31 awards from the adult grant fund during the school year associated with the biennial
32 budget year. Funds remaining shall be distributed according to procedures established
33 by the commission. The maximum grant that an applicant may receive for a particular
34 academic term shall be established by the commission but shall in no case be greater
35 than a grant for which an applicant would be eligible under IC 21-12-3 if the applicant
36 were a full-time student. The commission shall collect and report to the family and
37 social services administration (FSSA) all data required for FSSA to meet the data
38 collection and reporting requirements in 45 CFR Part 265.

39
40 The family and social services administration, division of family resources, shall
41 apply all qualifying expenditures for the part-time grant program toward Indiana's
42 maintenance of effort under the federal Temporary Assistance for Needy Families
43 (TANF) program (45 CFR 260 et seq.).
44

45	TEACHER RESIDENCY GRANT PILOT PROGRAM (IC 21-18-15.1)		
46	Total Operating Expense	1,000,000	1,000,000
47	MINORITY TEACHER SCHOLARSHIP FUND (IC 21-13-2-1)		
48	Total Operating Expense	400,000	400,000
49	NEXT GENERATION MINORITY EDUCATOR SCHOLARSHIP (IC 21-12-16.5)		



1	Total Operating Expense	600,000	600,000
2	HIGH NEED STUDENT TEACHING SCHOLARSHIP FUND (IC 21-13-7)		
3	Total Operating Expense	450,000	450,000
4	MINORITY STUDENT TEACHING SCHOLARSHIP (IC 21-13-8)		
5	Total Operating Expense	100,000	100,000
6	EARN INDIANA WORK STUDY PROGRAM (IC 21-16-2)		
7	Total Operating Expense	2,606,099	2,606,099
8	21ST CENTURY SCHOLAR AWARDS		
9	Total Operating Expense	166,270,623	166,270,623

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14

The commission shall collect and report to the family and social services administration (FSSA) all data required for FSSA to meet the data collection and reporting requirements in 45 CFR 265.

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The division of family resources shall apply all qualifying expenditures for the 21st century scholars program toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

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INSTITUTE FOR INDIANA INTERNET

Total Operating Expense	400,000	400,000
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NEXT GENERATION HOOSIER EDUCATORS

Total Operating Expense	12,000,000	12,000,000
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NATIONAL GUARD TUITION SCHOLARSHIP

Total Operating Expense	3,676,240	3,676,240
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27

The above appropriations for national guard scholarships plus reserve balances in the fund shall be the total allowable state expenditure for the program in the biennium.

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31

PRIMARY CARE SCHOLARSHIP

Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)

Total Operating Expense	2,000,000	2,000,000
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32

The above appropriations shall be distributed in accordance with IC 21-13-9.

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37

HIGH VALUE WORKFORCE READY CREDIT BEARING GRANT (IC 21-12-8)

Total Operating Expense	6,036,567	6,036,567
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39

MEDICAL EDUCATION BOARD

FAMILY PRACTICE RESIDENCY

Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)

Total Operating Expense	2,382,197	2,382,197
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Of the above appropriations, \$1,000,000 each year shall be distributed as grants for the purpose of improving family practice residency programs serving medically underserved areas.

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GRADUATE MEDICAL EDUCATION BOARD

MEDICAL RESIDENCY EDUCATION GRANTS

Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)

Total Operating Expense	7,000,000	7,000,000
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The above appropriations for medical residency education grants are to be distributed in accordance with IC 21-13-6.5.

FOR THE DEPARTMENT OF ADMINISTRATION

COLUMBUS LEARNING CENTER LEASE PAYMENT

Total Operating Expense	2,523,500	2,553,000
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B. ELEMENTARY AND SECONDARY EDUCATION

FOR THE DEPARTMENT OF EDUCATION

Total Operating Expense	18,863,634	18,863,634
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Professional Standards Fund (IC 20-28-2-10)

Total Operating Expense	1,237,940	1,237,940
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Augmentation allowed from the professional standards fund.

The above appropriations include funds to provide state support to educational service centers.

STATE BOARD OF EDUCATION

Total Operating Expense	1,761,119	1,761,119
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FREEDOM AND OPPORTUNITY IN EDUCATION

Total Operating Expense	25,260,000	25,260,000
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PUBLIC TELEVISION DISTRIBUTION

Total Operating Expense	3,675,000	3,675,000
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The Indiana Public Broadcasting Stations, Inc., shall submit a distribution plan for the eight Indiana public television stations for approval by the budget agency after review by the budget committee. Of the above appropriations, at least one seventh of the funds each year shall be set aside and distributed equally among all of the public radio stations.

STEM PROGRAM ALIGNMENT

Total Operating Expense	7,050,000	7,050,000
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The above appropriations shall be used to provide competitive grants to school corporations, charter schools, and other entities for the purpose of increasing access to high quality STEM programming, implementing qualified STEM curricula and professional development plans, to develop methods of evaluating STEM curricula and professional development plans for the purpose of awarding STEM grants, and to develop a system for measuring student growth in critical thinking, problem-solving, and other STEM-based skills in schools that receive STEM grants. The department shall provide an annual report to the general assembly, the office of the governor, and the state board of education describing the department's progress toward implementing the state's STEM plan. All data collected by the department shall be tracked electronically and shared with the management and performance hub for the purpose of collecting longitudinal data.



1
 2 **Of the above appropriations, up to \$1,200,000 in each fiscal year shall be used to provide**
 3 **grants to colleges or universities for the purpose of supporting programs and statewide**
 4 **initiatives dedicated to increasing student enrollment and improving student scores in**
 5 **math and science Advanced Placement courses.**

6
 7 **Of the above appropriations, \$4,000,000 each fiscal year shall be used to support**
 8 **robotics programs, as defined by IC 20-20-45.5, and the Indiana Bar Foundation's**
 9 **We the People programs at school corporations and charter schools.**

10
 11 **Of the above appropriations, \$300,000 each fiscal year shall be used to partner with**
 12 **the commission for higher education to provide professional development and technical**
 13 **assistance to schools that pilot the transitions math course for students transitioning**
 14 **from secondary to post-secondary education.**

15

16	RILEY HOSPITAL		
17	Total Operating Expense	250,000	250,000
18	BEST BUDDIES		
19	Total Operating Expense	206,125	206,125
20	SCHOOL TRAFFIC SAFETY		
21	Total Operating Expense	227,143	227,143
22	OFFICE OF KINDERGARTEN READINESS		
23	Total Operating Expense	522,851	522,851
24	ACADEMIC IMPROVEMENT INITIATIVES		
25	Total Operating Expense	50,000,000	50,000,000

26
 27 **The above appropriations may be used for the following purposes:**
 28 **(1) Up to \$20,000,000 each fiscal year may be used to support the department's initiatives**
 29 **related to the Science of Reading;**
 30 **(2) Up to \$2,500,000 each fiscal year may be used for the Crossing the Finish Line**
 31 **initiative;**
 32 **(3) Up to \$10,000,000 each fiscal year may be used for literacy achievement grants**
 33 **to school corporations and charter schools; and**
 34 **(4) Up to \$17,500,000 each fiscal year may be used for the same purposes as permitted**
 35 **under IC 20-32-8.7.**

36

37	TEACHER HIGHER EDUCATION AND INDUSTRY COLLABORATION		
38	Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)		
39	Total Operating Expense	1,000,000	1,000,000
40	SPECIAL EDUCATION (S-5) (IC-20-35-6-2)		
41	Total Operating Expense	29,070,000	29,070,000

42
 43 **Up to \$2,000,000 of the above appropriations may be used for the Auditory – Verbal**
 44 **Accelerated Education Program.**

45

46	CHARTER AND INNOVATION NETWORK SCHOOL GRANT PROGRAM		
47	Total Operating Expense	52,600,000	52,600,000
48	Augmentation allowed.		
49	NEXT LEVEL COMPUTER SCIENCE PROGRAM		



1	Total Operating Expense	2,500,000	2,500,000
2	TEACHERS' SOCIAL SECURITY AND RETIREMENT DISTRIBUTION		
3	Total Operating Expense	1,894,521	1,894,521

4

5 **The above appropriations shall be distributed by the department of education on**
6 **a monthly basis in equal payments to special education cooperatives, area career**
7 **and technical education schools, and other governmental entities that received state**
8 **teachers' Social Security distributions for certified education personnel (excluding**
9 **the certified education personnel funded through federal grants) during the fiscal**
10 **year beginning July 1, 1992, and ending June 30, 1993, and for the units under the**
11 **Indiana state teachers' retirement fund, the amount they received during the 2002-2003**
12 **state fiscal year for teachers' retirement. If the total amount to be distributed is**
13 **greater than the total appropriation, the department of education shall reduce each**
14 **entity's distribution proportionately.**

15

16	DISTRIBUTION FOR TUITION SUPPORT		
17	Total Operating Expense	9,210,600,000	9,394,812,000

18

19 **The above appropriations are to be distributed in accordance with a statute enacted**
20 **for this purpose during the 2025 session of the general assembly.**

21

22 **If the above appropriations are more than the amount required by statute, the excess**
23 **appropriations shall revert to the general fund at the end of each fiscal year.**

24

25 **The above appropriations shall be distributed under a schedule set by the budget**
26 **agency and approved by the governor. The schedule shall provide for at least twelve**
27 **(12) payments made at least once every forty (40) days, and the aggregate of the**
28 **payments in each fiscal year shall equal the amount required by statute.**

29

30	TEACHER APPRECIATION GRANTS		
31	Total Operating Expense	37,500,000	37,500,000

32

33 **It is the intent of the general assembly that the above appropriations shall be the total**
34 **allowable state expenditure for the program. If disbursements are anticipated to**
35 **exceed the total appropriation for a state fiscal year, the department of education**
36 **shall reduce the distributions proportionately.**

37

38	DISTRIBUTION FOR SUMMER SCHOOL		
39	Total Operating Expense	18,360,000	18,360,000

40

41 **It is the intent of the general assembly that the above appropriations shall be the total**
42 **allowable state expenditure for the program. Therefore, if the expected disbursements**
43 **are anticipated to exceed the total appropriation for that state fiscal year, then the**
44 **department of education shall reduce the distributions proportionately.**

45

46	CURRICULAR MATERIAL REIMBURSEMENT		
47	Total Operating Expense	160,000,000	160,000,000

48

49 **Before a school corporation or an accredited nonpublic school may receive a distribution**



1 under the curricular material reimbursement program, the school corporation or accredited
 2 nonpublic school shall provide to the department the requirements established in IC 20-33-5-2.
 3 The department shall provide to the family and social services administration (FSSA)
 4 all data required for FSSA to meet the data collection reporting requirement in 45 CFR
 5 265. The family and social services administration, division of family resources, shall
 6 apply all qualifying expenditures for the curricular material reimbursement program toward
 7 Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families
 8 (TANF) program (45 CFR 260 et seq.).
 9

10	DISTRIBUTION FOR ADULT LEARNERS		
11	Total Operating Expense	49,512,500	49,512,500
12	NATIONAL SCHOOL LUNCH PROGRAM		
13	Total Operating Expense	5,108,582	5,108,582
14	TESTING		
15	Total Operating Expense	22,355,000	22,355,000

16
 17 The above appropriations are for assessments, including special education alternate
 18 assessments, as determined by the state board of education and the department of
 19 education.
 20

21	REMEDIATION TESTING		
22	Total Operating Expense	14,126,474	14,126,474

23
 24 The above appropriations for remediation testing are for grants to school corporations,
 25 charter schools, and accredited nonpublic schools through the department of education.
 26 School corporations, charter schools, and accredited nonpublic schools shall use the
 27 grants to fund formative tests to identify students who require remediation.
 28

29	ADVANCED PLACEMENT PROGRAM		
30	Total Operating Expense	5,600,000	5,600,000

31
 32 The above appropriations are to provide funding for students enrolled in school
 33 corporations, charter schools, and accredited nonpublic schools to take the Advanced
 34 Placement and Cambridge International exams. A maximum of three (3) exams per
 35 student may be funded. Any remaining funds available after exam fees have been
 36 paid shall be prioritized for use by teachers of Advanced Placement or Cambridge
 37 International courses to attend professional development training.
 38

39	PSAT PROGRAM		
40	Total Operating Expense	2,710,000	2,710,000

41
 42 The above appropriations are to provide funding for students enrolled in school
 43 corporations, charter schools, and accredited nonpublic schools in grade 10 and
 44 11 to take the PSAT exam.
 45

46	NON-ENGLISH SPEAKING PROGRAM		
47	Total Operating Expense	200,000	200,000

48
 49 The above appropriations shall be distributed to the department of correction, the



1 **Indiana school for the blind and visually impaired, the Indiana school for the deaf,**
2 **the Excel Centers for Adult Learners, the Christel House DORS Centers, and the Gary**
3 **Middle College charter schools to support non-English speaking programs. Funds may**
4 **only be used to educate students who are less than twenty-three (23) years of age.**

5

6 **GIFTED AND TALENTED EDUCATION PROGRAM**

7 **Total Operating Expense 13,000,000 13,000,000**

8

9 **Each fiscal year, the department shall make \$750,000 available to school corporations**
10 **and charter schools to purchase verbal and quantitative reasoning tests to be administered**
11 **to all students within the corporation or charter school that are enrolled in kindergarten,**
12 **second grade, and fifth grade.**

13

14 **ALTERNATIVE EDUCATION**

15 **Total Operating Expense 806,394 806,394**

16

17 **The above appropriations include funding to provide \$10,000 for each child in recovery**
18 **from alcohol or drug abuse who attends a charter school accredited by the National**
19 **Association of Recovery Schools. This funding is in addition to any funding received**
20 **by the charter school from the student funding formula.**

21

22 **SENATOR DAVID C. FORD EDUCATIONAL TECHNOLOGY PROGRAM**

23 **Total Operating Expense 3,000,000 3,000,000**

24

25 **The department shall use the above appropriations to make grants to school corporations**
26 **and charter schools to promote student learning through the use of technology and to**
27 **acquire innovative education technologies that can be accessed and utilized by all school**
28 **corporations and charter schools.**

29

30 **Of the above appropriations, \$1,350,000 shall be used for each fiscal year to provide**
31 **grants to school corporations and charter schools to purchase robotic technology**
32 **and provide professional development endorsed by the Council of Administrators**
33 **of Special Education to improve the social and behavioral skills for students with**
34 **autism.**

35

36 **SCHOOL BUSINESS OFFICIALS LEADERSHIP ACADEMY**

37 **Total Operating Expense 150,000 150,000**

38

39 **The department shall make the above appropriations available to the Indiana Association**
40 **of School Business Officials to operate an academy designed to strengthen the management**
41 **and leadership skills of practicing Indiana school business officials employed by school**
42 **corporations and charter schools.**

43

44 **SCHOOL SUPERINTENDENTS LEADERSHIP ACADEMY**

45 **Total Operating Expense 150,000 150,000**

46

47 **The department shall make the above appropriations available to the Indiana Association**
48 **of Public School Superintendents to operate an academy designed to strengthen the**
49 **management and leadership skills of practicing Indiana school superintendents and**



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leaders of charter schools.

SCHOOL SAFETY TRAINING

Total Operating Expense	1,000,000	1,000,000
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FOR THE INDIANA CHARTER SCHOOL BOARD

Total Operating Expense	514,664	514,664
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FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

TEACHERS' RETIREMENT FUND DISTRIBUTION

Total Operating Expense	1,098,300,000	1,131,200,000
Augmentation allowed.		

If the amount required under the pre-1996 account of the teachers' retirement fund for actual benefits for the Post Retirement Pension Increases that are funded on a "pay as you go" basis plus the base benefits under the pre-1996 account of the teachers' retirement fund is:

- (1) greater than the above appropriations for a year, after notice to the governor and the budget agency of the deficiency, the above appropriation for the year shall be augmented from the state general fund. Any augmentation shall be included in the required pension stabilization calculation under IC 5-10.4; or
- (2) less than the above appropriations for a year, the excess shall be retained in the state general fund. The portion of the benefit funded by the annuity account and the actuarially funded Post Retirement Pension Increases shall not be part of this calculation.

C. OTHER EDUCATION

FOR THE EDUCATION EMPLOYMENT RELATIONS BOARD

Total Operating Expense	1,227,219	1,227,219
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FOR THE STATE LIBRARY

Total Operating Expense	2,627,285	2,627,285
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STATEWIDE LIBRARY SERVICES

Total Operating Expense	1,433,108	1,433,108
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LIBRARY SERVICES FOR THE BLIND - ELECTRONIC NEWSLINES

Total Operating Expense	180,000	180,000
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ACADEMY OF SCIENCE

Total Operating Expense	4,357	4,357
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HISTORICAL MARKER PROGRAM

Total Operating Expense	8,649	8,649
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INSPIRE

Total Operating Expense	1,382,250	1,382,250
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LOCAL LIBRARY CONNECTIVITY GRANT

Total Operating Expense	1,382,250	1,382,250
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FOR THE ARTS COMMISSION

Total Operating Expense	3,450,796	3,450,796
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1 The above appropriations include \$650,000 each year to provide grants to:
 2 (1) arts organizations that have recently qualified for general operating support
 3 as major arts organizations, as determined by the arts commission; and
 4 (2) regional organizations that have recently qualified for general operating support
 5 as mid-major arts organizations, as determined by the arts commission and its regional
 6 re-granting partners.
 7

8 **SECTION 10. [EFFECTIVE JULY 1, 2025]**

9
10 **DISTRIBUTIONS**

11
12 **FOR THE STATE COMPTROLLER**

13 **GAMING TAX**

14 Total Operating Expense	50,500,000	50,500,000
15 Augmentation allowed.		

16
17 The above appropriations include \$48,000,000 each year for the supplemental wagering
 18 tax distribution in IC 4-33-13-5 and \$2,500,000 each year for the historic hotel district
 19 community support fee distribution in IC 4-35-8.3-4.
 20

21 **SECTION 11. [EFFECTIVE JULY 1, 2025]**

22
23 Federal funds are available for career and technical education under the Carl D.
 24 Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq. for
 25 Career and Technical Education). Funds shall be received by the commission of
 26 higher education and may be allocated by the budget agency after consultation with
 27 the commission for higher education and any other state agencies, commissions,
 28 or organizations required by state law.
 29

30 **SECTION 12. [EFFECTIVE JULY 1, 2025]**

31
32 In accordance with IC 20-20-38, the budget agency, upon the request of the commission
 33 for higher education, may proportionately augment or reduce an allocation of federal
 34 funds made under SECTION 11 of this act.
 35

36 **SECTION 13. [EFFECTIVE JULY 1, 2025]**

37
38 Utility bills for the month of June, travel claims covering the period June 16 to June
 39 30, payroll for the period of the last half of June, any interdepartmental bills for
 40 supplies or services for the month of June, and any other miscellaneous expenses
 41 incurred during the period June 16 to June 30 shall be charged to the appropriation
 42 for the succeeding year. No interdepartmental bill shall be recorded as a refund
 43 of expenditure to any current year allotment account for supplies or services rendered
 44 or delivered at any time during the preceding June period.
 45

46 **SECTION 14. [EFFECTIVE JULY 1, 2025]**

47
48 The budget agency, under IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation
 49 with the Indiana department of administration, may fix the amount of reimbursement



1 for traveling expenses (other than transportation) for travel within the limits of
2 Indiana. This amount may not exceed actual lodging and miscellaneous expenses
3 incurred. A person in travel status, as defined by the state travel policies and
4 procedures established by the Indiana department of administration and the budget
5 agency, is entitled to a meal allowance not to exceed during any twenty-four (24)
6 hour period the standard meal allowances established by the federal Internal Revenue
7 Service.

8
9 All appropriations provided by this act or any other statute, for traveling and hotel
10 expenses for any department, officer, agent, employee, person, trustee, or commissioner,
11 are to be used only for travel within the state of Indiana, unless those expenses are
12 incurred in traveling outside the state of Indiana on trips that previously have received
13 approval as required by the state travel policies and procedures established by the Indiana
14 department of administration and the budget agency. With the required approval,
15 a reimbursement for out-of-state travel expenses may be granted in an amount not
16 to exceed actual lodging and miscellaneous expenses incurred. A person in travel
17 status is entitled to a meal allowance not to exceed during any twenty-four (24) hour
18 period the standard meal allowances established by the federal Internal Revenue
19 Service for properly approved travel within the continental United States and a
20 minimum of \$50 during any twenty-four (24) hour period for properly approved travel
21 outside the continental United States. However, while traveling in Japan, the minimum
22 meal allowance shall not be less than \$90 for any twenty-four (24) hour period. While
23 traveling in Korea and Taiwan, the minimum meal allowance shall not be less than
24 \$85 for any twenty-four (24) hour period. While traveling in Singapore, China, Great
25 Britain, Germany, the Netherlands, and France, the minimum meal allowance shall
26 not be less than \$65 for any twenty-four (24) hour period.

27
28 In the case of the state supported institutions of postsecondary education, approval
29 for out-of-state travel may be given by the chief executive officer of the institution,
30 or the chief executive officer's authorized designee, for the chief executive officer's
31 respective personnel.

32
33 Before reimbursing overnight travel expenses, the state comptroller shall require
34 documentation as prescribed in the state travel policies and procedures established
35 by the Indiana department of administration and the budget agency. No appropriation
36 from any fund may be construed as authorizing the payment of any sum in excess of
37 the standard mileage rates for personally owned transportation equipment established
38 by the federal Internal Revenue Service when used in the discharge of state business.
39 The Indiana department of administration and the budget agency may adopt policies
40 and procedures relative to the reimbursement of travel and moving expenses of new
41 state employees and the reimbursement of travel expenses of prospective employees
42 who are invited to interview with the state.

43
44 **SECTION 15. [EFFECTIVE JULY 1, 2025]**

45
46 Notwithstanding IC 4-10-11-2.1, the salary per diem of members of boards, commissions,
47 and councils who are entitled to a salary per diem is equal to \$100 per day. However,
48 members of boards, commissions, or councils who receive an annual or a monthly salary
49 paid by the state are not entitled to the salary per diem provided in IC 4-10-11-2.1.



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SECTION 16. [EFFECTIVE JULY 1, 2025]

No payment for personal services shall be made by the state comptroller unless the payment has been approved by the budget agency or the designee of the budget agency.

SECTION 17. [EFFECTIVE JULY 1, 2025]

No warrant for operating expenses, capital outlay, or fixed charges shall be issued to any department or an institution unless the receipts of the department or institution have been deposited into the state treasury for the month. However, if a department or an institution has more than \$10,000 in daily receipts, the receipts shall be deposited into the state treasury daily.

SECTION 18. [EFFECTIVE JULY 1, 2025]

In case of loss by fire or any other cause involving any state institution or department, the proceeds derived from the settlement of any claim for the loss shall be deposited in the state treasury, and the amount deposited is hereby reappropriated to the institution or department for the purpose of replacing the loss. If it is determined that the loss shall not be replaced, any funds received from the settlement of a claim shall be deposited into the state general fund.

SECTION 19. [EFFECTIVE JULY 1, 2025]

If an agency has computer equipment in excess of the needs of that agency, then the excess computer equipment may be sold under the provisions of surplus property sales, and the proceeds of the sale or sales shall be deposited in the state treasury. The amount so deposited is hereby reappropriated to that agency for other operating expenses of the then current year, if approved by the director of the budget agency.

SECTION 20. [EFFECTIVE JULY 1, 2025]

This act does not authorize any rehabilitation and repairs to any state buildings, nor does it allow that any obligations be incurred for lands and structures, without the prior approval of the budget director or the director's designee. This SECTION does not apply to contracts for the state universities supported in whole or in part by state funds.

SECTION 21. [EFFECTIVE JULY 1, 2025]

If an agency has an annual appropriation fixed by law, and if the agency also receives an appropriation in this act for the same function or program, the appropriation in this act supersedes any other appropriations and is the total appropriation for the agency for that program or function.

SECTION 22. [EFFECTIVE JULY 1, 2025]

The balance of any appropriation or funds heretofore placed or remaining to the



1 credit of any division of the state of Indiana, and any appropriation or funds provided
2 in this act placed to the credit of any division of the state of Indiana, the powers,
3 duties, and functions whereof are assigned and transferred to any department for
4 salaries, maintenance, operation, construction, or other expenses in the exercise
5 of such powers, duties, and functions, shall be transferred to the credit of the
6 department to which such assignment and transfer is made, and the same shall be
7 available for the objects and purposes for which appropriated originally.

8
9 SECTION 23. [EFFECTIVE JULY 1, 2025]

10
11 The director of the division of procurement of the Indiana department of administration,
12 or any other person or agency authorized to make purchases of equipment, shall not
13 honor any requisition for the purchase of an automobile that is to be paid for from any
14 appropriation made by this act or any other act, unless the following facts are shown
15 to the satisfaction of the commissioner of the Indiana department of administration or
16 the commissioner's designee:

17 (1) In the case of an elected state officer, it shall be shown that the duties of the
18 office require driving about the state of Indiana in the performance of official duty.

19 (2) In the case of department or commission heads, it shall be shown that the statutory
20 duties imposed in the discharge of the office require traveling a greater distance
21 than one thousand (1,000) miles each month or that they are subject to official duty
22 call at all times.

23 (3) In the case of employees, it shall be shown that the major portion of the duties
24 assigned to the employee require travel on state business in excess of one thousand
25 (1,000) miles each month, or that the vehicle is identified by the agency as an integral
26 part of the job assignment.

27
28 In computing the number of miles required to be driven by a department head or an
29 employee, the distance between the individual's home and office or designated official
30 station is not to be considered as a part of the total. Department heads shall annually
31 submit justification for the continued assignment of each vehicle in their department,
32 which shall be reviewed by the commissioner of the Indiana department of administration,
33 or the commissioner's designee. There shall be an insignia permanently affixed on each
34 side of all state owned cars, designating the cars as being state owned. However, this
35 requirement does not apply to state owned cars driven by elected state officials or to
36 cases where the commissioner of the Indiana department of administration or the
37 commissioner's designee determines that affixing insignia on state owned cars would
38 hinder or handicap the persons driving the cars in the performance of their official
39 duties.

40
41 SECTION 24. [EFFECTIVE JULY 1, 2025]

42
43 When budget agency approval or review is required under this act, the budget agency
44 may refer to the budget committee any budgetary or fiscal matter for an advisory
45 recommendation. The budget committee may hold hearings and take any actions authorized
46 by IC 4-12-1-11, and may make an advisory recommendation to the budget agency.

47
48 SECTION 25. [EFFECTIVE JULY 1, 2025]



1 Except as provided for under IC 4-12-18, the governor of the state of Indiana is
2 solely authorized to accept on behalf of the state any and all federal funds available
3 to the state of Indiana. Federal funds received under this SECTION are appropriated
4 for purposes specified by the federal government, subject to allotment by the budget
5 agency. The provisions of this SECTION and all other SECTIONS concerning the
6 acceptance, disbursement, review, and approval of any grant, loan, or gift made by
7 the federal government or any other source to the state or its agencies and political
8 subdivisions shall apply, notwithstanding any other law.
9

10 SECTION 26. [EFFECTIVE JULY 1, 2025]

11
12 Except as provided for under IC 4-12-18, federal funds received as revenue by a state
13 agency or department are not available to the agency or department for expenditure
14 until allotment has been made by the budget agency under IC 4-12-1-12(d).
15

16 SECTION 27. [EFFECTIVE JULY 1, 2025]

17
18 A contract or an agreement for personal services or other services may not be
19 entered into by any agency or department of state government without the approval
20 of the budget agency or the designee of the budget director.
21

22 SECTION 28. [EFFECTIVE JULY 1, 2025]

23
24 Except in those cases where a specific appropriation has been made to cover the
25 payments for any of the following, the state comptroller shall transfer, from the
26 personal services appropriations for each of the various agencies and departments,
27 necessary payments for Social Security, public employees' retirement, health
28 insurance, life insurance, and any other similar payments directed by the budget
29 agency.
30

31 SECTION 29. [EFFECTIVE JULY 1, 2025]

32
33 Subject to SECTION 24 of this act as it relates to the budget committee, the budget
34 agency with the approval of the governor may withhold allotments of any or all appropriations
35 contained in this act for the biennium, if it is considered necessary to do so in order
36 to prevent a deficit financial situation.
37

38 SECTION 30. [EFFECTIVE JULY 1, 2025]

39
40 CONSTRUCTION

41
42 For the 2025-2027 biennium, the following amounts, from the funds listed as follows,
43 are appropriated to provide for the construction, reconstruction, rehabilitation, repair,
44 purchase, rental, and sale of state properties, capital lease rentals, and the purchase and
45 sale of land, including equipment for these properties and other projects as specified.
46

47	State General Fund - Lease Rentals
48	146,967,420
49	State General Fund - Construction



1		427,730,209		
2	Employment Security Special Fund (IC 22-4-25)			
3		500,000		
4	State Construction Fund (IC 9-13-2-173.1)			
5		39,951,494		
6	Veterans' Home Building Fund (IC 10-17-9-7)			
7		6,322,100		
8	State Highway Fund (IC 8-23-9-54)			
9		65,462,500		
10	Indiana Correctional Industries Fund (IC 11-10-6-6)			
11		20,170,000		
12				
13	TOTAL	707,103,723		

14
15 The allocations provided under this SECTION are made from the state general fund,
16 unless specifically authorized from other designated funds by this act. The budget
17 agency, with the approval of the governor, in approving the allocation of funds
18 pursuant to this SECTION, shall consider, as funds are available, allocations for the
19 following specific uses, purposes, and projects:

20
21 **A. GENERAL GOVERNMENT**

22
23 **FOR THE STATE BUDGET AGENCY**

24	Stadium Lease Rental	43,467,088	43,486,244
25	Convention Center Lease Rental	17,494,449	17,839,637
26	Housing Infrastructure Assistance	12,500,000	12,500,000
27	Water Infrastructure Assistance	20,000,000	20,000,000
28	Indiana Motorsports Commission	7,000,000	7,000,000
29	Primary Care Access	7,500,000	7,500,000
30	DEPARTMENT OF ADMINISTRATION		
31	Preventive Maintenance	7,026,466	7,026,466
32	Repair and Rehabilitation	31,042,345	0
33	State Construction Fund (IC 9-13-2-173.1)		
34	Repair and Rehabilitation	0	29,675,414
35	Archives Administration Move - FF&E	6,500,000	0
36	Conference Center Streaming	2,000,000	0
37	DEPARTMENT OF ADMINISTRATION - LEASES		
38	Neuro-Diagnostic Inst. Capital Lease	12,341,059	12,338,943
39	OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS		
40	Repair and Rehabilitation	1,250,000	0

41
42 **B. PUBLIC SAFETY**

43
44 **(1) LAW ENFORCEMENT**

45
46 **INDIANA STATE POLICE**

47	Preventive Maintenance	2,619,333	2,859,679
48	Repair and Rehabilitation	4,923,858	0
49	Facilities Management Building	3,915,000	0



		<i>FY 2025-2026 Appropriation</i>	<i>FY 2026-2027 Appropriation</i>	<i>Biennial Appropriation</i>
1	Evidence Warehouse Design	67,250	0	
2	LAW ENFORCEMENT TRAINING BOARD			
3	Preventive Maintenance	419,000	460,000	
4	Repair and Rehabilitation	3,003,467	0	
5	Generator	1,925,000	0	
6	Phase II Capital Improvement	12,000,000	0	
7	Pole Barn Form	180,000	0	
8	ADJUTANT GENERAL			
9	Preventive Maintenance	2,171,079	2,171,079	
10	Repair and Rehabilitation	5,123,552	4,545,372	
11	Modernization of South Readiness Ctr	4,788,000	0	
12	Mod of Crawfordsville Readiness Ctrs	3,899,300	0	
13	Modernization Elkhart Readiness Ctrs	3,704,800	0	
14	LaPorte RC Utility Extension	1,584,862	0	
15	INTEGRATED PUBLIC SAFETY COMMISSION			
16	Preventive Maintenance	500,000	500,000	
17	Repair and Rehabilitation	1,988,266	2,652,266	
18				
19	(2) CORRECTIONS			
20				
21	DEPARTMENT OF CORRECTION			
22	Repair and Rehabilitation	6,430,000	0	
23	INDIANA CORRECTION INDUSTRIES			
24	Indiana Correctional Industries Fund (IC 11-10-6-6)			
25	Repair and Rehabilitation	805,000	375,000	
26	Pendleton Industries Building	2,090,000	0	
27	Commissary Warehouse Expansion	6,270,000	0	
28	New Castle Industries	4,180,000	0	
29	Vehicle Wrap Building	360,000	0	
30	Pendleton Industries Building	0	2,090,000	
31	Metal Shop Equip	0	4,000,000	
32	STATE PRISON			
33	Preventive Maintenance	537,625	537,625	
34	PENDLETON CORRECTIONAL FACILITY			
35	Preventive Maintenance	635,375	635,375	
36	Repair and Rehabilitation	5,361,800	992,000	
37	WOMEN'S PRISON			
38	Preventive Maintenance	175,950	175,950	
39	NEW CASTLE CORRECTIONAL FACILITY			
40	Preventive Maintenance	805,000	805,000	
41	Repair and Rehabilitation	1,032,000	0	
42	PUTNAMVILLE CORRECTIONAL FACILITY			
43	Preventive Maintenance	430,100	430,100	
44	Repair and Rehabilitation	200,000	0	
45	BRANCHVILLE CORRECTIONAL FACILITY			
46	Preventive Maintenance	193,545	193,545	
47	WESTVILLE CORRECTIONAL FACILITY			
48	Preventive Maintenance	587,075	1,008,550	
49	ROCKVILLE CORRECTIONAL FACILITY			



		<i>FY 2025-2026 Appropriation</i>	<i>FY 2026-2027 Appropriation</i>	<i>Biennial Appropriation</i>
1	Preventive Maintenance	244,375	244,375	
2	PLAINFIELD CORRECTIONAL FACILITY			
3	Preventive Maintenance	305,469	305,469	
4	Repair and Rehabilitation	2,661,500	1,850,000	
5	RECEPTION DIAGNOSTIC CENTER			
6	Preventive Maintenance	152,638	152,638	
7	CORRECTIONAL INDUSTRIAL FACILITY			
8	Preventive Maintenance	293,250	293,250	
9	Repair and Rehabilitation	500,000	1,500,000	
10	WABASH VALLEY CORRECTIONAL FACILITY			
11	Preventive Maintenance	446,406	446,406	
12	Repair and Rehabilitation	2,987,549	0	
13	CHAIN O' LAKES CORRECTIONAL FACILITY			
14	Preventive Maintenance	58,650	58,650	
15	MADISON CORRECTIONAL FACILITY			
16	Preventive Maintenance	542,512	542,512	
17	MIAMI CORRECTIONAL FACILITY			
18	Preventive Maintenance	439,875	439,875	
19	LAPORTE JUVENILE CORRECTIONAL FACILITY			
20	Preventive Maintenance	39,100	39,100	
21	Repair and Rehabilitation	925,000	0	
22	EDINBURGH CORRECTIONAL FACILITY			
23	Preventive Maintenance	39,100	39,100	
24	PENDLETON JUVENILE CORRECTIONAL FACILITY			
25	Preventive Maintenance	146,625	146,625	
26	NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY			
27	Preventive Maintenance	58,650	58,650	
28	SOUTH BEND WORK RELEASE CENTER			
29	Preventive Maintenance	48,875	48,875	
30	Repair and Rehabilitation	1,200,000	0	
31	HERITAGE TRAIL CORRECTIONAL FACILITY			
32	Preventive Maintenance	219,938	219,938	
33	Repair and Rehabilitation	2,800,000	0	
34				
35	(3) REGULATORY & LICENSING			
36				
37	DEPARTMENT OF HOMELAND SECURITY			
38	Preventive Maintenance	225,000	225,000	
39	BOARD OF ANIMAL HEALTH			
40	Preventive Maintenance	375,000	375,000	
41	Repair and Rehabilitation	1,087,000	0	
42				
43	C. CONSERVATION AND ENVIRONMENT			
44				
45	DEPARTMENT OF ENVIRONMENTAL MANAGEMENT			
46	Phase II Agency Wide Tech Upgrade	7,000,000	0	
47	DEPARTMENT OF NATURAL RESOURCES - GENERAL ADMINISTRATION			
48	Preventive Maintenance	153,500	153,500	
49	Repair and Rehabilitation	16,146,080	250,000	



	<i>FY 2025-2026 Appropriation</i>	<i>FY 2026-2027 Appropriation</i>	<i>Biennial Appropriation</i>
1	State Construction Fund (IC 9-13-2-173.1)		
2	Repair and Rehabilitation	0	4,096,080
3	Lilly Endowment Match	10,000,000	0
4	Resource Management -Forestry Capital	500,000	0
5	Yellowwood SF Campground	2,000,000	0
6	Harmonie WWTP	3,800,000	0
7	McCormick's Campground	27,720,000	0
8	HVAC Chiller Boiler	2,250,000	0
9	Potato Creek Lodge FFE	0	7,000,000
10	FISH AND WILDLIFE		
11	Preventive Maintenance	1,955,000	1,955,000
12	FORESTRY		
13	Preventive Maintenance	1,927,500	1,927,500
14	NATURE PRESERVES		
15	Preventive Maintenance	645,275	645,275
16	STATE PARKS AND RESERVOIR MANAGEMENT		
17	Preventive Maintenance	4,990,000	4,990,000
18	DIVISION OF WATER		
19	Preventive Maintenance	15,000	15,000
20	ENFORCEMENT		
21	Preventive Maintenance	297,000	297,000
22	ENTOMOLOGY		
23	Preventive Maintenance	151,250	151,250
24	INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION		
25	Preventive Maintenance	780,485	858,532
26	Repair and Rehabilitation	3,623,900	1,690,000
27	WAR MEMORIALS COMMISSION		
28	Preventive Maintenance	1,200,000	5,465,580
29	Repair and Rehabilitation	3,350,000	0
30	WHITE RIVER STATE PARK		
31	Preventive Maintenance	469,250	469,250
32	Repair and Rehabilitation	1,700,000	0
33	MAUMEE RIVER BASIN COMMISSION		
34	Repair and Rehabilitation	500,000	400,000
35			
36	D. ECONOMIC AND WORKFORCE DEVELOPMENT		
37			
38	INDIANA STATE FAIR		
39	Preventive Maintenance	1,362,139	1,416,625
40	Repair and Rehabilitation	7,078,111	0
41	State Construction Fund (IC 9-13-2-173.1)		
42	Repair and Rehabilitation	0	6,180,000
43	DEPARTMENT OF WORKFORCE DEVELOPMENT		
44	Employment Security Special Fund (IC 22-4-25)		
45	Preventive Maintenance	250,000	250,000
46			
47	E. TRANSPORTATION		
48			
49	DEPARTMENT OF TRANSPORTATION - BUILDINGS AND GROUNDS		



1	State Highway Fund (IC 8-23-9-54)		
2	Preventive Maintenance	3,735,351	3,930,813
3	Repair and Rehabilitation	5,154,649	4,959,187
4	Architectural and Engineering Fee	127,500	0
5	Indianapolis Traffic Management Ctr	1,500,000	0
6	A&E for Borman Traffic Mgt Ctr	340,000	0
7	Construction of Borman Traffic Mgt Ctr	0	4,000,000
8	Construction of Jasper Unit and Salt Bldg	0	9,500,000
9	A&E Austin Subdist/Unit and Salt Bldg	1,650,000	0
10	Const of Austin Subdist/Unit and Salt Bldg	0	16,500,000
11	A&E for Jasper Unit and Salt Bldg	950,000	0
12	Const of Evansville Unit and Salt Bldg	11,500,000	0
13	A&E Fee for Monticello Subdist Bldg	0	600,000
14	A&E for Albany Unit and Salt Bldg	0	515,000
15	Land Purchase	250,000	250,000
16			
17	F. FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS		
18			
19	(1) FAMILY AND SOCIAL SERVICES ADMINISTRATION		
20			
21	EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER		
22	Preventive Maintenance	36,500	36,500
23	Repair and Rehabilitation	669,754	1,029,361
24	EVANSVILLE STATE HOSPITAL		
25	Preventive Maintenance	391,162	391,162
26	LOGANSFORT STATE HOSPITAL		
27	Preventive Maintenance	491,572	491,572
28	Repair and Rehabilitation	6,125,626	10,758,400
29	MADISON STATE HOSPITAL		
30	Preventive Maintenance	464,104	464,104
31	Repair and Rehabilitation	171,140	520,250
32	RICHMOND STATE HOSPITAL		
33	Preventive Maintenance	550,000	550,000
34	Repair and Rehabilitation	11,115,000	1,428,950
35	NEURO DIAGNOSTIC INSTITUTE		
36	Preventive Maintenance	475,810	475,810
37	Repair and Rehabilitation	1,060,000	0
38			
39	(2) PUBLIC HEALTH		
40			
41	SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED		
42	Preventive Maintenance	750,000	750,000
43	SCHOOL FOR THE DEAF		
44	Preventive Maintenance	750,000	750,000
45			
46	(3) VETERANS' AFFAIRS		
47			
48	DEPARTMENT OF VETERANS' AFFAIRS		
49	Preventive Maintenance	69,700	69,700



1	Repair and Rehabilitation	400,000	0
2	Committal Shelter	400,000	0
3	INDIANA VETERANS' HOME		
4	Veterans' Home Building Fund (IC 10-17-9-7)		
5	Preventive Maintenance	637,500	637,500
6	Repair and Rehabilitation	4,746,300	300,800

7

8 **SECTION 31. [EFFECTIVE JULY 1, 2025]**

9

10 **The budget agency may employ one (1) or more architects or engineers to inspect**
 11 **construction, rehabilitation, and repair projects covered by the appropriations**
 12 **in this act or previous acts.**

13

14 **SECTION 32. [EFFECTIVE UPON PASSAGE]**

15

16 **If any part of a construction or rehabilitation and repair appropriation made by this**
 17 **act or any previous acts has not been allotted or encumbered before the expiration**
 18 **of the biennium, the budget agency may determine that the balance of the appropriation**
 19 **is not available for allotment. The appropriation may be terminated, and the balance**
 20 **may revert to the fund from which the original appropriation was made.**

21

22 **SECTION 33. [EFFECTIVE JULY 1, 2025]**

23

24 **The budget agency may retain balances in the mental health fund at the end of any fiscal**
 25 **year to ensure there are sufficient funds to meet the service needs of the developmentally**
 26 **disabled and the mentally ill in any year.**

27

28 **SECTION 34. [EFFECTIVE JULY 1, 2025]**

29

30 **If the budget director determines at any time during the biennium that the executive**
 31 **branch of state government cannot meet its statutory obligations due to insufficient**
 32 **funds in the general fund, then notwithstanding IC 4-10-18, the budget agency, with**
 33 **the approval of the governor and after review by the budget committee, may transfer**
 34 **from the counter-cyclical revenue and economic stabilization fund to the general fund**
 35 **any additional amount necessary to maintain a positive balance in the general fund.**

36 **SECTION 35. IC 4-8.1-2-7, AS AMENDED BY P.L.9-2024, SECTION 57, IS AMENDED TO READ**
 37 **AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) Except as otherwise specified in this section,**
 38 **the treasurer of state may not pay any money out of the state treasury except upon warrant of the state**
 39 **comptroller or upon check drawn against a financial institution based on an approved claim.**

40 **(b) The treasurer of state may transfer money invested or on deposit in a public depository to any**
 41 **deposit account in the same or a different public depository. A transfer between deposit accounts may be**
 42 **made by warrant, check, or electronic funds transfer.**

43 **(c) If a political subdivision (as defined in IC 36-1-2-13) elects to receive distributions from the state**
 44 **or if a state employee elects to have wages deposited directly in a financial institution under IC 4-15-5.9-2**
 45 **by means of an electronic transfer of funds, the treasurer of state shall have the funds transferred**
 46 **electronically.**

47 **(d) Notwithstanding any other law, if:**

48 **(1) a vendor or claimant requests that one (1) or more payments be made by means of an electronic**



1 funds transfer; and
2 (2) the state comptroller and the treasurer of state agree that payment by electronic funds transfer
3 is advantageous to the state;

4 the state comptroller may elect to authorize an electronic funds transfer method of payment. If authorized
5 by the state comptroller, the treasurer of state may pay money from the state treasury by electronic funds
6 transfer.

7 (e) With regard to electronic funds transfer, a record of each transfer authorization shall be made by
8 the treasurer of state immediately following the authorization and shall be made in a form which conforms
9 to accounting systems approved by the state board of accounts.

10 (f) As used in this section, "electronic funds transfer" means any transfer of funds, other than a
11 transaction originated by check, draft, or similar paper instrument, that is initiated through an electronic
12 terminal, telephone, or computer or magnetic tape for the purpose of ordering, instructing, or authorizing
13 a financial institution to debit or credit an account.

14 SECTION 36. IC 4-8.1-2-10, AS AMENDED BY P.L.215-2016, SECTION 60, IS AMENDED TO
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 10. The treasurer of state shall keep double
16 entry records of warrants paid, **checks drawn**, receipts, cash on hand, and investments for which the
17 treasurer of state is accountable by law in sufficient detail to fulfill the requirements of the law and the
18 duty of the treasurer of state's office to safeguard the state treasury.

19 SECTION 37. IC 4-13-12.1-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
20 2025]: Sec. 7. After completion of construction and negotiation of a lease under section 8 of this chapter
21 (**before its repeal**), the society shall convey title to the building to the state.

22 SECTION 38. IC 4-13-12.1-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. ~~Sec. 8: (a) The~~
23 ~~department may enter into a lease with the society for the society's use of any part of the building, exterior~~
24 ~~improvements, and surrounding site.~~

25 (b) ~~Notwithstanding the term limitation for a lease under IC 4-13-1-4(10), the department may enter~~
26 ~~into a lease under subsection (a) for a term of not more than ninety-nine (99) years.~~

27 (c) ~~Rent under a lease entered into under this section is one dollar (\$1) each year, payable in advance.~~

28 (d) ~~A lease entered into under this section must require the department to provide, at no cost to the~~
29 ~~society, the following services in relation to the building, the exterior improvements, and the surrounding~~
30 ~~site:~~

31 (1) ~~Management.~~

32 (2) ~~Maintenance.~~

33 (3) ~~Operation.~~

34 (4) ~~Utilities (other than telephone services).~~

35 (5) ~~Other services reasonably necessary to maintain the building, exterior improvements, and the~~
36 ~~surrounding site.~~

37 (e) ~~A lease entered into under this section must provide that the lease terminates if the society or its~~
38 ~~successor vacates the building.~~

39 (f) ~~A lease entered into under this section may permit the building to house state activities or functions.~~

40 SECTION 39. IC 5-28-45 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
41 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

42 **Chapter 45. Primary Care Access Revolving Fund**

43 **Sec. 1. As used in this chapter, "fund" refers to the primary care access revolving fund**
44 **established by section 5 of this chapter.**

45 **Sec. 2. As used in this chapter, "physician" means an individual who is licensed to practice**
46 **medicine in Indiana under IC 25-22.5.**

47 **Sec. 3. As used in this chapter, "primary care medical practice" includes:**



- 1 (1) a physician practicing as a primary care physician;
- 2 (2) a hospital providing primary health care services to patients; and
- 3 (3) any other corporation, limited liability company, partnership, or other legal entity
- 4 organized and licensed to provide primary health care services to patients;
- 5 in Indiana.

6 Sec. 4. As used in this chapter, "primary care physician" refers to a physician practicing in one
7 (1) or more of the following:

- 8 (1) Family medicine.
- 9 (2) General pediatric medicine.
- 10 (3) General internal medicine.
- 11 (4) The general practice of medicine.

12 Sec. 5. (a) The primary care access revolving fund is established for the purpose of making loans
13 to primary care medical practices as set forth in this chapter. The Indiana finance authority shall
14 administer the fund. The fund consists of the following:

- 15 (1) Money appropriated by the general assembly.
- 16 (2) The repayment proceeds of loans made to primary care medical practices from the fund.
- 17 (3) Money received from any other source.

18 (b) Money in the fund is continuously appropriated for the purposes of this chapter.

19 (c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

20 Sec. 6. (a) The Indiana finance authority may make loans from the fund to primary care medical
21 practices in Indiana. A loan under this section may be made for the following purposes:

- 22 (1) To finance facility capital improvements and expansion.
- 23 (2) To purchase equipment used in the primary care medical practice.
- 24 (3) To meet the primary care medical practice's working capital needs.
- 25 (4) Any other purpose of a primary care medical practice that serves to increase local access
- 26 to primary health care services.

27 (b) Priority for a loan from the fund may be given to a primary care medical practice:

- 28 (1) that has secured funding from other sources for the project or purpose for which the loan
- 29 from the fund is made; or
- 30 (2) that is located in a:
 - 31 (A) medically underserved area;
 - 32 (B) rural area; or
 - 33 (C) health professional shortage area.

34 Sec. 7. The recipient of a loan under this chapter must enter into a loan agreement with the
35 Indiana finance authority. The loan agreement must contain the following terms:

- 36 (1) A requirement that the loan proceeds be used for specified purposes consistent with this
- 37 chapter.
- 38 (2) The term of the loan.
- 39 (3) The repayment schedule.
- 40 (4) The interest rate or rates of the loan, which may include variations in the rate but may not
- 41 be less than the amount necessary to cover all expenses in making the loan.
- 42 (5) Any other terms and provisions deemed necessary.

43 SECTION 40. IC 6-2.5-5.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
44 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

45 **Chapter 5.5. Back to School and Youth Sports Sales Tax Holiday**

46 Sec. 1. As used in this chapter, "clothing" means all human wearing apparel suitable for general
47 use.



1 **Sec. 2.** As used in this chapter, "computer" means an electronic device that accepts information
2 in digital or similar form and manipulates it for a result based on a sequence of instructions,
3 including a laptop computer, desktop computer, tablet, and tower computer. The term does not
4 include a video game console, digital media receiver, or cellular phone.

5 **Sec. 3.** As used in this chapter, "computer accessory" is a device used to enhance the
6 functionality, efficiency, or usability of a computer, including a keyboard, mouse, monitor, modem,
7 and router. The term does not include furniture, software, or peripherals that are designed or
8 intended primarily for recreational use.

9 **Sec. 4.** As used in this chapter, "exemption period" refers to the first period of three consecutive
10 days that begin with a Friday and end with a Sunday that fall entirely within a particular month.

11 **Sec. 5.** As used in this chapter, "learning aid" includes flashcards or other learning cards,
12 matching or other memory games, puzzle books and search and find books, interactive or electronic
13 books and toys intending to teach reading or math skills, and stacking or nesting blocks or sets.

14 **Sec. 6.** As used in this chapter, "school supply" is an item commonly used by a student in a
15 course of study.

16 **Sec. 7.** As used in this chapter, "sports or recreational equipment" means items designed for
17 human use and worn in conjunction with an athletic or recreational activity that are not suitable
18 for general use.

19 **Sec. 8.** The sale of an article of clothing is exempt from the state gross retail tax if:

20 (1) the sales price of the article does not exceed one hundred dollars (\$100); and

21 (2) the sale takes place during the exemption period:

22 (A) beginning at 12:01 a.m. on Friday; and

23 (B) ending at 11:59 p.m. on Sunday;

24 in January or August of a calendar year.

25 **Sec. 9.** The sale of a computer and computer accessories are exempt from the state gross retail
26 tax if:

27 (1) the computer or computer accessory is purchased for noncommercial home or personal
28 use;

29 (2) the sales price of the article does not exceed one thousand five hundred dollars (\$1,500);
30 and

31 (3) the sale takes place during the exemption period:

32 (A) beginning at 12:01 a.m. on Friday; and

33 (B) ending at 11:59 p.m. on Sunday;

34 in January or August of a calendar year.

35 **Sec. 10.** The sale of a learning aid is exempt from the state gross retail tax if:

36 (1) the sales price of the article does not exceed thirty dollars (\$30); and

37 (2) the sale takes place during the exemption period:

38 (A) beginning at 12:01 a.m. on Friday; and

39 (B) ending at 11:59 p.m. on Sunday;

40 in January or August of a calendar year.

41 **Sec. 11.** The sale of a school supply is exempt from the state gross retail tax if:

42 (1) the school supply is purchased for use by a student in an elementary or secondary school;

43 (2) the sales price of the article does not exceed fifty dollars (\$50); and

44 (3) the sale takes place during the exemption period:

45 (A) beginning at 12:01 a.m. on Friday; and

46 (B) ending at 11:59 p.m. on Sunday;

47 in January or August of a calendar year.



1 **Sec. 12. The sale of sports or recreational equipment is exempt from the state gross retail tax if:**
2 (1) the sports or recreational equipment is for use by an individual who is not more than
3 eighteen (18) years of age;
4 (2) the sales price of the article does not exceed fifty dollars (\$50); and
5 (3) the sale takes place during the exemption period:
6 (A) beginning at 12:01 a.m. on Friday; and
7 (B) ending at 11:59 p.m. on Sunday;
8 in January or August of a calendar year.

9 **Sec. 13. The department may publish on the department's website a list of items considered**
10 **eligible for each of the exemptions provided under this chapter, including lists of specific items that**
11 **will be considered clothing, school supply, and sports or recreational equipment for purposes of the**
12 **exemptions.**

13 **Sec. 14. (a) Not later than July 18, 2025, the department shall publish on the department's**
14 **website the corresponding dates of the exemption period under this chapter for August 2025. This**
15 **subsection expires July 1, 2026.**

16 **(b) Not later than December 1, 2025, and not later than December 1 of each calendar year**
17 **thereafter, the department shall publish the corresponding dates for the exemption periods under**
18 **this chapter for the upcoming calendar year.**

19 SECTION 41. IC 6-2.5-5.7 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
20 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

21 **Chapter 5.7. Outdoor Recreation Sales Tax Holiday**

22 **Sec. 1. As used in this chapter, "bicycle" means a two (2) wheeled vehicle propelled by foot**
23 **pedals and steered with handlebars.**

24 **Sec. 2. As used in this chapter, "bicycle accessory" means items added to a bicycle intended to**
25 **increase a rider's safety, comfort, or convenience.**

26 **Sec. 3. As used in this chapter, "exemption period" refers to the first period of seven consecutive**
27 **days that begin with a Monday and end with a Sunday that fall entirely within a particular month.**

28 **Sec. 4. As used in this chapter, "fishing supply" means equipment and supplies designed or used**
29 **primarily for fishing.**

30 **Sec. 5. As used in this chapter, "hiking supply" means equipment and supplies designed for or**
31 **used on an outdoor walking trip.**

32 **Sec. 6. As used in this chapter, "hunting supply" means equipment and supplies designed or used**
33 **primarily for hunting game animals for food or sport.**

34 **Sec. 7. The sale of bicycles and bicycle accessories is exempt from the state gross retail tax if:**

- 35 (1) the bicycle or bicycle accessory is purchased for noncommercial home or personal use;
- 36 (2) the sales price of the article does not exceed five hundred dollars (\$500); and
- 37 (3) the sale takes place during the exemption period:
 - 38 (A) beginning at 12:01 a.m. on Monday; and
 - 39 (B) ending at 11:59 p.m. on Sunday;
- 40 in May of a calendar year.

41 **Sec. 8. The sale of a fishing supply is exempt from the state gross retail tax if:**

- 42 (1) the fishing supply is purchased for personal use;
- 43 (2) the sales price of the article does not exceed two hundred dollars (\$200); and
- 44 (3) the sale takes place during the exemption period:
 - 45 (A) beginning at 12:01 a.m. on Monday; and
 - 46 (B) ending at 11:59 p.m. on Sunday;
- 47 in May of a calendar year.



1 **Sec. 9. The sale of a hiking supply is exempt from the state gross retail tax if:**

- 2 (1) the hiking supply is purchased for personal use;
3 (2) the sales price of the article does not exceed two hundred dollars (\$200); and
4 (3) the sale takes place during the exemption period:
5 (A) beginning at 12:01 a.m. on Monday; and
6 (B) ending at 11:59 p.m. on Sunday;
7 in May of a calendar year.

8 **Sec. 10. The sale of a hunting supply is exempt from the state gross retail tax if:**

- 9 (1) the hunting supply is purchased for personal use;
10 (2) the sales price of the article does not exceed two hundred dollars (\$200); and
11 (3) the sale takes place during the exemption period:
12 (A) beginning at 12:01 a.m. on Monday; and
13 (B) ending at 11:59 p.m. on Sunday;
14 in May of a calendar year.

15 **Sec. 11. Not later than December 1, 2025, and not later than December 1 of each calendar year**
16 **thereafter, the department shall publish the corresponding dates for the exemption periods under**
17 **this chapter for the upcoming calendar year. The department may publish on the department's**
18 **website a list of items considered eligible for the exemptions under this chapter.**

19 SECTION 42. IC 6-3-1-3.5, AS AMENDED BY P.L.9-2024, SECTION 185, IS AMENDED TO
20 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 3.5. When used in
21 this article, the term "adjusted gross income" shall mean the following:

22 (a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal
23 Revenue Code), modified as follows:

24 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes
25 of the United States.

26 (2) Except as provided in subsection (c), add an amount equal to any deduction or deductions
27 allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or
28 measured by income and levied at the state level by any state of the United States.

29 (3) Subtract:

30 (A) for taxable years beginning before January 1, 2025, one thousand dollars (\$1,000), or in
31 the case of a joint return filed by a husband and wife, subtract for each spouse one thousand
32 dollars (\$1,000); and

33 (B) for taxable years beginning after December 31, 2024, the amount of the exemption for
34 the taxable year as calculated by the department under IC 6-3-2-32.

35 (4) Subtract one thousand dollars (\$1,000) for the following:

36 (A) For taxable years beginning:

37 (i) before January 1, 2025, one thousand dollars (\$1,000); and

38 (ii) after December 31, 2024, the amount of the exemption for the taxable year as
39 calculated by the department under IC 6-3-2-32;

40 for each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective
41 January 1, 2017).

42 (B) For taxable years beginning:

43 (i) before January 1, 2025, one thousand dollars (\$1,000); and

44 (ii) after December 31, 2024, the amount of the exemption for the taxable year as
45 calculated by the department under IC 6-3-2-32;

46 for each additional amount allowable under Section 63(f) of the Internal Revenue Code. and

47 (C) One thousand dollars (\$1,000) for the spouse of the taxpayer if a separate return is made



1 by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer
2 begins, has no gross income and is not the dependent of another taxpayer.

3 (5) Subtract each of the following:

4 (A) One thousand five hundred dollars (\$1,500) for each of the exemptions allowed under
5 Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), except that in
6 the first taxable year in which a particular exemption is allowed under Section 151(c)(1)(B) of
7 the Internal Revenue Code (as effective January 1, 2004), subtract three thousand dollars
8 (\$3,000) for that exemption.

9 (B) One thousand five hundred dollars (\$1,500) for each exemption allowed under Section 151(c)
10 of the Internal Revenue Code (as effective January 1, 2017) for an individual:

11 (i) who is less than nineteen (19) years of age or is a full-time student who is less than
12 twenty-four (24) years of age;

13 (ii) for whom the taxpayer is the legal guardian; and

14 (iii) for whom the taxpayer does not claim an exemption under clause (A).

15 (C) **For taxable years beginning:**

16 (i) **before January 1, 2025**, five hundred dollars (\$500); and

17 (ii) **after December 31, 2024, the amount of the exemption for the taxable year as**
18 **calculated by the department under IC 6-3-2-32;**

19 for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the
20 federal adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the
21 case of a joint return, is less than forty thousand dollars (\$40,000). In the case of a married
22 individual filing a separate return, the qualifying income amount in this clause is equal to twenty
23 thousand dollars (\$20,000).

24 (D) Three thousand dollars (\$3,000) for each exemption allowed under Section 151(c) of the
25 Internal Revenue Code (as effective January 1, 2017) for an individual who is:

26 (i) an adopted child of the taxpayer; and

27 (ii) less than nineteen (19) years of age or is a full-time student who is less than twenty-four
28 (24) years of age.

29 This amount is in addition to any amount subtracted under clause (A) or (B).

30 This amount is in addition to the amount subtracted under subdivision (4).

31 (6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal
32 Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted
33 gross income.

34 (7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code
35 which amounts were received by the individual as supplemental railroad retirement annuities under
36 45 U.S.C. 231 and which are not deductible under subdivision (1).

37 (8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement
38 benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

39 (9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less
40 than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to
41 subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total
42 as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

43 (10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1,
44 IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted
45 gross income with respect to which the individual is not allowed under federal law to retain an
46 amount to pay state and local income taxes.

47 (11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement



1 payment included in the individual's federal adjusted gross income.

2 (12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the

3 taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the

4 taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the

5 taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.

6 (13) Subtract an amount equal to the lesser of:

7 (A) two thousand five hundred dollars (\$2,500), or one thousand two hundred fifty dollars

8 (\$1,250) in the case of a married individual filing a separate return; or

9 (B) the amount of property taxes that are paid during the taxable year in Indiana by the individual

10 on the individual's principal place of residence.

11 (14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment

12 included in the individual's federal adjusted gross income.

13 (15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that

14 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier

15 taxable year equal to the amount of adjusted gross income that would have been computed had an

16 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus

17 depreciation to the property in the year that it was placed in service.

18 (16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code

19 (concerning net operating losses).

20 (17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that

21 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in

22 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income

23 that would have been computed had an election for federal income tax purposes not been made for

24 the year in which the property was placed in service to take deductions under Section 179 of the

25 Internal Revenue Code in a total amount exceeding the sum of:

26 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the

27 Internal Revenue Code were not elected as provided in clause (B); and

28 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section

29 179 of the Internal Revenue Code on property acquired in an exchange if:

30 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section

31 1031 of the Internal Revenue Code in effect on January 1, 2017;

32 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the

33 Internal Revenue Code; and

34 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal

35 Revenue Code with regard to the acquired property in the year that the property was placed into

36 service.

37 The amount of deductions allowable for an item of property under this clause may not exceed the

38 amount of adjusted gross income realized on the property that would have been deferred under

39 the Internal Revenue Code in effect on January 1, 2017.

40 (18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not

41 excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the

42 Internal Revenue Code.

43 (19) Subtract income that is:

44 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

45 (B) included in the individual's federal adjusted gross income under the Internal Revenue Code.

46 (20) Add an amount equal to any income not included in gross income as a result of the deferral of

47 income arising from business indebtedness discharged in connection with the reacquisition after



1 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in
2 Section 108(i) of the Internal Revenue Code. Subtract the amount necessary from the adjusted gross
3 income of any taxpayer that added an amount to adjusted gross income in a previous year to offset
4 the amount included in federal gross income as a result of the deferral of income arising from
5 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and
6 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the
7 Internal Revenue Code.

8 (21) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue
9 Code for interest received on an obligation of a state other than Indiana, or a political subdivision
10 of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this
11 subdivision:

12 (A) if the taxpayer receives interest from a pass through entity, a regulated investment company,
13 a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the
14 obligation on the date the entity acquired the obligation;

15 (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition
16 of the obligation shall be the date ownership of the obligation was transferred, except to the
17 extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the
18 date of acquisition shall be considered separately for each portion of the obligation; and

19 (C) if ownership of the obligation occurred as the result of a refinancing of another obligation,
20 the acquisition date shall be the date on which the obligation was refinanced.

21 (22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the
22 extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for
23 a prior taxable year.

24 (23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction
25 for deferred foreign income that was claimed by the taxpayer for the taxable year under Section
26 965(c) of the Internal Revenue Code.

27 (24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as
28 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any
29 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section
30 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an
31 interest expense is considered paid or accrued only in the first taxable year the deduction would have
32 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section
33 163(j)(1) of the Internal Revenue Code did not exist.

34 (25) Subtract the amount that would have been excluded from gross income but for the enactment
35 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

36 (26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an
37 amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.

38 (27) For taxable years beginning after December 31, 2019, for payments made by an employer under
39 an education assistance program after March 27, 2020:

40 (A) add the amount of payments by an employer that are excluded from the taxpayer's federal
41 gross income under Section 127(c)(1)(B) of the Internal Revenue Code; and

42 (B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the
43 disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the payments
44 described in clause (A). For purposes of applying Section 221(b) of the Internal Revenue Code
45 to the amount allowable under this clause, the amount under clause (A) shall not be added to
46 adjusted gross income.

47 (28) Add an amount equal to the remainder of:



1 (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code;
2 minus
3 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
4 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
5 or incurred after December 31, 2020.
6 (29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an
7 amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the
8 Internal Revenue Code. In addition:
9 (A) If a taxpayer has an excess business loss under this subdivision and also has modifications
10 under subdivisions (15) and (17) for property placed in service during the taxable year, the
11 taxpayer shall treat a portion of the taxable year modifications for that property as occurring in
12 the taxable year the property is placed in service and a portion of the modifications as occurring
13 in the immediately following taxable year.
14 (B) The portion of the modifications under subdivisions (15) and (17) for property placed in
15 service during the taxable year treated as occurring in the taxable year in which the property is
16 placed in service equals:
17 (i) the modification for the property otherwise determined under this section; minus
18 (ii) the excess business loss disallowed under this subdivision;
19 but not less than zero (0).
20 (C) The portion of the modifications under subdivisions (15) and (17) for property placed in
21 service during the taxable year treated as occurring in the taxable year immediately following the
22 taxable year in which the property is placed in service equals the modification for the property
23 otherwise determined under this section minus the amount in clause (B).
24 (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be
25 first allocated to the modification under subdivision (15), then to the modification under
26 subdivision (17).
27 (30) Add an amount equal to the amount excluded from federal gross income under Section
28 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision:
29 (A) if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be
30 excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section
31 108(a)(1)(B) of the Internal Revenue Code shall take precedence; and
32 (B) if an amount would have been excludible under Section 108(f)(5) of the Internal Revenue
33 Code as in effect on January 1, 2020, the amount is not required to be added back under this
34 subdivision.
35 (31) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
36 disallowed pursuant to:
37 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and
38 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260);
39 and
40 (B) Section 3134(e) of the Internal Revenue Code.
41 (32) Subtract the amount of an ESA annual grant amount and, as applicable, a CSA annual grant
42 amount distributed to a taxpayer's Indiana education scholarship account under IC 20-51.4 that is
43 used for an ESA or CSA qualified expense (as defined in IC 20-51.4-2) or to an Indiana enrichment
44 scholarship account under IC 20-52 that is used for qualified expenses (as defined in IC 20-52-2-6),
45 to the extent the distribution used for the qualified expense is included in the taxpayer's federal
46 adjusted gross income under the Internal Revenue Code.
47 (33) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an



1 amount equal to the amount of unemployment compensation excluded from federal gross income
2 under Section 85(c) of the Internal Revenue Code.

3 (34) For taxable years beginning after December 31, 2022, subtract an amount equal to the
4 deduction disallowed under Section 280C(h) of the Internal Revenue Code.

5 (35) For taxable years beginning after December 31, 2021, add or subtract amounts related to
6 specified research or experimental procedures as required under IC 6-3-2-29.

7 (36) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.

8 (37) Subtract the amount of a CSA annual grant amount distributed to a taxpayer's career scholarship
9 account under IC 20-51.4-4.5 that is used for a CSA qualified expense (as defined in
10 IC 20-51.4-2-3.8), to the extent the distribution used for the CSA qualified expense is included in
11 the taxpayer's federal adjusted gross income under the Internal Revenue Code.

12 (b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal
13 Revenue Code) adjusted as follows:

14 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes
15 of the United States.

16 (2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section
17 170 of the Internal Revenue Code (concerning charitable contributions).

18 (3) Except as provided in subsection (c), add an amount equal to any deduction or deductions
19 allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or
20 measured by income and levied at the state level by any state of the United States.

21 (4) Subtract an amount equal to the amount included in the corporation's taxable income under
22 Section 78 of the Internal Revenue Code (concerning foreign tax credits).

23 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
24 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier
25 taxable year equal to the amount of adjusted gross income that would have been computed had an
26 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus
27 depreciation to the property in the year that it was placed in service.

28 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code
29 (concerning net operating losses).

30 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
31 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in
32 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income
33 that would have been computed had an election for federal income tax purposes not been made for
34 the year in which the property was placed in service to take deductions under Section 179 of the
35 Internal Revenue Code in a total amount exceeding the sum of:

36 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the
37 Internal Revenue Code were not elected as provided in clause (B); and

38 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section
39 179 of the Internal Revenue Code on property acquired in an exchange if:

40 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section
41 1031 of the Internal Revenue Code in effect on January 1, 2017;

42 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the
43 Internal Revenue Code; and

44 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal
45 Revenue Code with regard to the acquired property in the year that the property was placed into
46 service.

47 The amount of deductions allowable for an item of property under this clause may not exceed the



- 1 amount of adjusted gross income realized on the property that would have been deferred under
2 the Internal Revenue Code in effect on January 1, 2017.
- 3 (8) Add to the extent required by IC 6-3-2-20:
- 4 (A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that
5 reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code)
6 for federal income tax purposes; and
7 (B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the
8 corporation's adjusted gross income (determined without regard to this subdivision). For purposes
9 of this clause, any directly related interest expense that constitutes business interest within the
10 meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the
11 taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise
12 would have been allowable under Section 163 of the Internal Revenue Code if the limitation
13 under Section 163(j)(1) of the Internal Revenue Code did not exist.
- 14 (9) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the
15 Internal Revenue Code) to shareholders of a captive real estate investment trust (as defined in
16 section 34.5 of this chapter).
- 17 (10) Subtract income that is:
- 18 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
19 (B) included in the corporation's taxable income under the Internal Revenue Code.
- 20 (11) Add an amount equal to any income not included in gross income as a result of the deferral of
21 income arising from business indebtedness discharged in connection with the reacquisition after
22 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in
23 Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any
24 taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to
25 offset the amount included in federal gross income as a result of the deferral of income arising from
26 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and
27 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the
28 Internal Revenue Code.
- 29 (12) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue
30 Code for interest received on an obligation of a state other than Indiana, or a political subdivision
31 of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this
32 subdivision:
- 33 (A) if the taxpayer receives interest from a pass through entity, a regulated investment company,
34 a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the
35 obligation on the date the entity acquired the obligation;
- 36 (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition
37 of the obligation shall be the date ownership of the obligation was transferred, except to the
38 extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the
39 date of acquisition shall be considered separately for each portion of the obligation; and
40 (C) if ownership of the obligation occurred as the result of a refinancing of another obligation,
41 the acquisition date shall be the date on which the obligation was refinanced.
- 42 (13) For taxable years beginning after December 25, 2016:
- 43 (A) for a corporation other than a real estate investment trust, add:
- 44 (i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax
45 Statement, line 1; or
46 (ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in
47 determining the taxpayer's taxable income for purposes of the federal income tax, the amount



1 deducted under Section 965(c) of the Internal Revenue Code; and
2 (B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign
3 income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal
4 Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965
5 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required
6 to add back dividends paid under subdivision (9).
7 (14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year
8 under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed
9 income). The taxpayer shall separately specify the amount of the reduction under Section
10 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal
11 Revenue Code.
12 (15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as
13 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any
14 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section
15 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an
16 interest expense is considered paid or accrued only in the first taxable year the deduction would have
17 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section
18 163(j)(1) of the Internal Revenue Code did not exist.
19 (16) Subtract the amount that would have been excluded from gross income but for the enactment
20 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
21 (17) Add an amount equal to the remainder of:
22 (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code;
23 minus
24 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
25 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
26 or incurred after December 31, 2020.
27 (18) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
28 disallowed pursuant to:
29 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and
30 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260);
31 and
32 (B) Section 3134(e) of the Internal Revenue Code.
33 (19) For taxable years beginning after December 31, 2022, subtract an amount equal to the
34 deduction disallowed under Section 280C(h) of the Internal Revenue Code.
35 (20) For taxable years beginning after December 31, 2021, subtract the amount of any:
36 (A) federal, state, or local grant received by the taxpayer; and
37 (B) discharged federal, state, or local indebtedness incurred by the taxpayer;
38 for purposes of providing or expanding access to broadband service in this state.
39 (21) For taxable years beginning after December 31, 2021, add or subtract amounts related to
40 specified research or experimental procedures as required under IC 6-3-2-29.
41 (22) Add or subtract any other amounts the taxpayer is:
42 (A) required to add or subtract; or
43 (B) entitled to deduct;
44 under IC 6-3-2.
45 (c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add
46 back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided
47 in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if the taxpayer is a corporation:



1 (1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is
2 required to add back under this section eighty-seven and five-tenths percent (87.5%) of any
3 deduction allowed on the taxpayer's federal income tax return for wagering taxes.

4 (2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is
5 required to add back under this section seventy-five percent (75%) of any deduction allowed on the
6 taxpayer's federal income tax return for wagering taxes.

7 (3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is
8 required to add back under this section sixty-two and five-tenths percent (62.5%) of any deduction
9 allowed on the taxpayer's federal income tax return for wagering taxes.

10 (4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is
11 required to add back under this section fifty percent (50%) of any deduction allowed on the
12 taxpayer's federal income tax return for wagering taxes.

13 (5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is
14 required to add back under this section thirty-seven and five-tenths percent (37.5%) of any deduction
15 allowed on the taxpayer's federal income tax return for wagering taxes.

16 (6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is
17 required to add back under this section twenty-five percent (25%) of any deduction allowed on the
18 taxpayer's federal income tax return for wagering taxes.

19 (7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is
20 required to add back under this section twelve and five-tenths percent (12.5%) of any deduction
21 allowed on the taxpayer's federal income tax return for wagering taxes.

22 (8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back
23 under this section any amount of a deduction allowed on the taxpayer's federal income tax return for
24 wagering taxes.

25 (d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code)
26 that are organized under Indiana law, the same as "life insurance company taxable income" (as defined
27 in Section 801 of the Internal Revenue Code), adjusted as follows:

28 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes
29 of the United States.

30 (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal
31 Revenue Code (concerning charitable contributions).

32 (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c)
33 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level
34 by any state.

35 (4) Subtract an amount equal to the amount included in the company's taxable income under Section
36 78 of the Internal Revenue Code (concerning foreign tax credits).

37 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
38 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier
39 taxable year equal to the amount of adjusted gross income that would have been computed had an
40 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus
41 depreciation to the property in the year that it was placed in service.

42 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code
43 (concerning net operating losses).

44 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
45 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in
46 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income
47 that would have been computed had an election for federal income tax purposes not been made for



1 the year in which the property was placed in service to take deductions under Section 179 of the
2 Internal Revenue Code in a total amount exceeding the sum of:

3 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the
4 Internal Revenue Code were not elected as provided in clause (B); and

5 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section
6 179 of the Internal Revenue Code on property acquired in an exchange if:

7 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section
8 1031 of the Internal Revenue Code in effect on January 1, 2017;

9 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the
10 Internal Revenue Code; and

11 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal
12 Revenue Code with regard to the acquired property in the year that the property was placed into
13 service.

14 The amount of deductions allowable for an item of property under this clause may not exceed the
15 amount of adjusted gross income realized on the property that would have been deferred under
16 the Internal Revenue Code in effect on January 1, 2017.

17 (8) Subtract income that is:

18 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

19 (B) included in the insurance company's taxable income under the Internal Revenue Code.

20 (9) Add an amount equal to any income not included in gross income as a result of the deferral of
21 income arising from business indebtedness discharged in connection with the reacquisition after
22 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in
23 Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any
24 taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to
25 offset the amount included in federal gross income as a result of the deferral of income arising from
26 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and
27 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the
28 Internal Revenue Code.

29 (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal
30 Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter
31 N of the Internal Revenue Code.

32 (11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue
33 Code for interest received on an obligation of a state other than Indiana, or a political subdivision
34 of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this
35 subdivision:

36 (A) if the taxpayer receives interest from a pass through entity, a regulated investment company,
37 a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the
38 obligation on the date the entity acquired the obligation;

39 (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition
40 of the obligation shall be the date ownership of the obligation was transferred, except to the
41 extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the
42 date of acquisition shall be considered separately for each portion of the obligation; and

43 (C) if ownership of the obligation occurred as the result of a refinancing of another obligation,
44 the acquisition date shall be the date on which the obligation was refinanced.

45 (12) For taxable years beginning after December 25, 2016, add:

46 (A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax
47 Statement, line 1; or



1 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in
2 determining the taxpayer's taxable income for purposes of the federal income tax, the amount
3 deducted under Section 965(c) of the Internal Revenue Code.

4 (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year
5 under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed
6 income). The taxpayer shall separately specify the amount of the reduction under Section
7 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal
8 Revenue Code.

9 (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as
10 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any
11 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section
12 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an
13 interest expense is considered paid or accrued only in the first taxable year the deduction would have
14 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section
15 163(j)(1) of the Internal Revenue Code did not exist.

16 (15) Subtract the amount that would have been excluded from gross income but for the enactment
17 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

18 (16) Add an amount equal to the remainder of:

19 (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code;
20 minus

21 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
22 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
23 or incurred after December 31, 2020.

24 (17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
25 disallowed pursuant to:

26 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and
27 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260);
28 and

29 (B) Section 3134(e) of the Internal Revenue Code.

30 (18) For taxable years beginning after December 31, 2022, subtract an amount equal to the
31 deduction disallowed under Section 280C(h) of the Internal Revenue Code.

32 (19) For taxable years beginning after December 31, 2021, add or subtract amounts related to
33 specified research or experimental procedures as required under IC 6-3-2-29.

34 (20) Add or subtract any other amounts the taxpayer is:

35 (A) required to add or subtract; or
36 (B) entitled to deduct;
37 under IC 6-3-2.

38 (e) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code
39 and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal
40 Revenue Code), adjusted as follows:

41 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes
42 of the United States.

43 (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal
44 Revenue Code (concerning charitable contributions).

45 (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c)
46 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level
47 by any state.



- 1 (4) Subtract an amount equal to the amount included in the company's taxable income under Section
2 78 of the Internal Revenue Code (concerning foreign tax credits).
- 3 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
4 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier
5 taxable year equal to the amount of adjusted gross income that would have been computed had an
6 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus
7 depreciation to the property in the year that it was placed in service.
- 8 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code
9 (concerning net operating losses).
- 10 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
11 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in
12 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income
13 that would have been computed had an election for federal income tax purposes not been made for
14 the year in which the property was placed in service to take deductions under Section 179 of the
15 Internal Revenue Code in a total amount exceeding the sum of:
- 16 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the
17 Internal Revenue Code were not elected as provided in clause (B); and
- 18 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section
19 179 of the Internal Revenue Code on property acquired in an exchange if:
- 20 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section
21 1031 of the Internal Revenue Code in effect on January 1, 2017;
- 22 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the
23 Internal Revenue Code; and
- 24 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal
25 Revenue Code with regard to the acquired property in the year that the property was placed into
26 service.
- 27 The amount of deductions allowable for an item of property under this clause may not exceed the
28 amount of adjusted gross income realized on the property that would have been deferred under
29 the Internal Revenue Code in effect on January 1, 2017.
- 30 (8) Subtract income that is:
- 31 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
32 (B) included in the insurance company's taxable income under the Internal Revenue Code.
- 33 (9) Add an amount equal to any income not included in gross income as a result of the deferral of
34 income arising from business indebtedness discharged in connection with the reacquisition after
35 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in
36 Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any
37 taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to
38 offset the amount included in federal gross income as a result of the deferral of income arising from
39 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and
40 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the
41 Internal Revenue Code.
- 42 (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal
43 Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter
44 N of the Internal Revenue Code.
- 45 (11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue
46 Code for interest received on an obligation of a state other than Indiana, or a political subdivision
47 of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this



1 subdivision:

2 (A) if the taxpayer receives interest from a pass through entity, a regulated investment company,
3 a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the
4 obligation on the date the entity acquired the obligation;

5 (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition
6 of the obligation shall be the date ownership of the obligation was transferred, except to the
7 extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the
8 date of acquisition shall be considered separately for each portion of the obligation; and

9 (C) if ownership of the obligation occurred as the result of a refinancing of another obligation,
10 the acquisition date shall be the date on which the obligation was refinanced.

11 (12) For taxable years beginning after December 25, 2016, add:

12 (A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax
13 Statement, line 1; or

14 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in
15 determining the taxpayer's taxable income for purposes of the federal income tax, the amount
16 deducted under Section 965(c) of the Internal Revenue Code.

17 (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year
18 under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed
19 income). The taxpayer shall separately specify the amount of the reduction under Section
20 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal
21 Revenue Code.

22 (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as
23 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any
24 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section
25 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an
26 interest expense is considered paid or accrued only in the first taxable year the deduction would have
27 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section
28 163(j)(1) of the Internal Revenue Code did not exist.

29 (15) Subtract the amount that would have been excluded from gross income but for the enactment
30 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

31 (16) Add an amount equal to the remainder of:

32 (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code;
33 minus

34 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
35 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
36 or incurred after December 31, 2020.

37 (17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
38 disallowed pursuant to:

39 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and
40 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260);
41 and

42 (B) Section 3134(e) of the Internal Revenue Code.

43 (18) For taxable years beginning after December 31, 2022, subtract an amount equal to the
44 deduction disallowed under Section 280C(h) of the Internal Revenue Code.

45 (19) For taxable years beginning after December 31, 2021, add or subtract amounts related to
46 specified research or experimental procedures as required under IC 6-3-2-29.

47 (20) Add or subtract any other amounts the taxpayer is:



1 (A) required to add or subtract; or
2 (B) entitled to deduct;
3 under IC 6-3-2.
4 (f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b)
5 of the Internal Revenue Code) adjusted as follows:
6 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes
7 of the United States.
8 (2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment
9 included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist
10 attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.
11 (3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
12 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier
13 taxable year equal to the amount of adjusted gross income that would have been computed had an
14 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus
15 depreciation to the property in the year that it was placed in service.
16 (4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code
17 (concerning net operating losses).
18 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
19 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in
20 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income
21 that would have been computed had an election for federal income tax purposes not been made for
22 the year in which the property was placed in service to take deductions under Section 179 of the
23 Internal Revenue Code in a total amount exceeding the sum of:
24 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the
25 Internal Revenue Code were not elected as provided in clause (B); and
26 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section
27 179 of the Internal Revenue Code on property acquired in an exchange if:
28 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section
29 1031 of the Internal Revenue Code in effect on January 1, 2017;
30 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the
31 Internal Revenue Code; and
32 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal
33 Revenue Code with regard to the acquired property in the year that the property was placed into
34 service.
35 The amount of deductions allowable for an item of property under this clause may not exceed the
36 amount of adjusted gross income realized on the property that would have been deferred under
37 the Internal Revenue Code in effect on January 1, 2017.
38 (6) Subtract income that is:
39 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
40 (B) included in the taxpayer's taxable income under the Internal Revenue Code.
41 (7) Add an amount equal to any income not included in gross income as a result of the deferral of
42 income arising from business indebtedness discharged in connection with the reacquisition after
43 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in
44 Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any
45 taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to
46 offset the amount included in federal gross income as a result of the deferral of income arising from
47 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and



1 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the
2 Internal Revenue Code.

3 (8) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue
4 Code for interest received on an obligation of a state other than Indiana, or a political subdivision
5 of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this
6 subdivision:

7 (A) if the taxpayer receives interest from a pass through entity, a regulated investment company,
8 a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the
9 obligation on the date the entity acquired the obligation;

10 (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition
11 of the obligation shall be the date ownership of the obligation was transferred, except to the
12 extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the
13 date of acquisition shall be considered separately for each portion of the obligation; and

14 (C) if ownership of the obligation occurred as the result of a refinancing of another obligation,
15 the acquisition date shall be the date on which the obligation was refinanced.

16 (9) For taxable years beginning after December 25, 2016, add an amount equal to:

17 (A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;

18 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in
19 determining the taxpayer's taxable income for purposes of the federal income tax, the amount
20 deducted under Section 965(c) of the Internal Revenue Code; and

21 (C) with regard to any amounts of income under Section 965 of the Internal Revenue Code
22 distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code
23 attributable to such distributed amounts and not reported to the beneficiary.

24 For purposes of this article, the amount required to be added back under clause (B) is not considered
25 to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651
26 and 661 of the Internal Revenue Code.

27 (10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as
28 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any
29 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section
30 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an
31 interest expense is considered paid or accrued only in the first taxable year the deduction would have
32 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section
33 163(j)(1) of the Internal Revenue Code did not exist.

34 (11) Add an amount equal to the deduction for qualified business income that was claimed by the
35 taxpayer for the taxable year under Section 199A of the Internal Revenue Code.

36 (12) Subtract the amount that would have been excluded from gross income but for the enactment
37 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

38 (13) Add an amount equal to the remainder of:

39 (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code;
40 minus

41 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
42 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
43 or incurred after December 31, 2020.

44 (14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an
45 amount equal to the excess business loss of the taxpayer as defined in Section 461(1)(3) of the
46 Internal Revenue Code. In addition:

47 (A) If a taxpayer has an excess business loss under this subdivision and also has modifications



1 under subdivisions (3) and (5) for property placed in service during the taxable year, the taxpayer
2 shall treat a portion of the taxable year modifications for that property as occurring in the taxable
3 year the property is placed in service and a portion of the modifications as occurring in the
4 immediately following taxable year.

5 (B) The portion of the modifications under subdivisions (3) and (5) for property placed in service
6 during the taxable year treated as occurring in the taxable year in which the property is placed
7 in service equals:

8 (i) the modification for the property otherwise determined under this section; minus

9 (ii) the excess business loss disallowed under this subdivision;

10 but not less than zero (0).

11 (C) The portion of the modifications under subdivisions (3) and (5) for property placed in service
12 during the taxable year treated as occurring in the taxable year immediately following the taxable
13 year in which the property is placed in service equals the modification for the property otherwise
14 determined under this section minus the amount in clause (B).

15 (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be
16 first allocated to the modification under subdivision (3), then to the modification under
17 subdivision (5).

18 (15) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
19 disallowed pursuant to:

20 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and
21 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260);
22 and

23 (B) Section 3134(e) of the Internal Revenue Code.

24 (16) For taxable years beginning after December 31, 2022, subtract an amount equal to the
25 deduction disallowed under Section 280C(h) of the Internal Revenue Code.

26 (17) Except as provided in subsection (c), for taxable years beginning after December 31, 2022, add
27 an amount equal to any deduction or deductions allowed or allowable in determining taxable income
28 under Section 641(b) of the Internal Revenue Code for taxes based on or measured by income and
29 levied at the state level by any state of the United States.

30 (18) For taxable years beginning after December 31, 2021, add or subtract amounts related to
31 specified research or experimental procedures as required under IC 6-3-2-29.

32 (19) Add or subtract any other amounts the taxpayer is:

33 (A) required to add or subtract; or

34 (B) entitled to deduct;

35 under IC 6-3-2.

36 (g) For purposes of IC 6-3-2.1, IC 6-3-4-12, IC 6-3-4-13, and IC 6-3-4-15 for taxable years beginning
37 after December 31, 2022, "adjusted gross income" of a pass through entity means the items of ordinary
38 income and loss in the case of a partnership or a corporation described in IC 6-3-2-2.8(2), or distributions
39 subject to tax for state and federal income tax for beneficiaries in the case of a trust or estate, whichever
40 is applicable, for the taxable year modified as follows:

41 (1) Add the separately stated items of income and gains, or the equivalent items that must be
42 considered separately by a beneficiary, as determined for federal purposes, attributed to the partners,
43 shareholders, or beneficiaries of the pass through entity, determined without regard to whether the
44 owner is permitted to exclude all or part of the income or gain or deduct any amount against the
45 income or gain.

46 (2) Subtract the separately stated items of deductions or losses or items that must be considered
47 separately by beneficiaries, as determined for federal purposes, attributed to partners, shareholders,



1 or beneficiaries of the pass through entity and that are deductible by an individual in determining
2 adjusted gross income as defined under Section 62 of the Internal Revenue Code:

3 (A) limited as if the partners, shareholders, and beneficiaries deducted the maximum allowable
4 loss or deduction allowable for the taxable year prior to any amount deductible from the pass
5 through entity; but

6 (B) not considering any disallowance of deductions resulting from federal basis limitations for
7 the partner, shareholder, or beneficiary.

8 (3) Add or subtract any modifications to adjusted gross income that would be required both for
9 individuals under subsection (a) and corporations under subsection (b) to the extent otherwise
10 provided in those subsections, including amounts that are allowable for which such modifications
11 are necessary to account for separately stated items in subdivision (1) or (2).

12 (h) Subsections (a)(36), (b)(22), (d)(20), (e)(20), or (f)(19) may not be construed to require an add
13 back or allow a deduction or exemption more than once for a particular add back, deduction, or
14 exemption.

15 (i) For taxable years beginning after December 25, 2016, if:

16 (1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit
17 foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the
18 earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign
19 corporation is permitted to reduce the federal adjusted gross income or federal taxable income of
20 the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this
21 section to the extent permitted under the Internal Revenue Code, however, in no case shall this
22 permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for
23 purposes of this section to be less than zero (0); and

24 (2) the Internal Revenue Service issues guidance that such an income or deduction is not reported
25 directly on a federal tax return or is to be reported in a manner different than specified in this
26 section, this section shall be construed as if federal adjusted gross income or federal taxable income
27 included the income or deduction.

28 (j) If a partner is required to include an item of income, a deduction, or another tax attribute in the
29 partner's adjusted gross income tax return pursuant to IC 6-3-4.5, such item shall be considered to be
30 includible in the partner's federal adjusted gross income or federal taxable income, regardless of whether
31 such item is actually required to be reported by the partner for federal income tax purposes. For purposes
32 of this subsection:

33 (1) items for which a valid election is made under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9 shall
34 not be required to be included in the partner's adjusted gross income or taxable income; and

35 (2) items for which the partnership did not make an election under IC 6-3-4.5-6, IC 6-3-4.5-8, or
36 IC 6-3-4.5-9, but for which the partnership is required to remit tax pursuant to IC 6-3-4.5-18, shall
37 be included in the partner's adjusted gross income or taxable income.

38 (k) The following apply for purposes of this section:

39 (1) For purposes of subsections (b) and (f), if a taxpayer is an organization that has more than one
40 (1) trade or business subject to the provisions of Section 512(a)(6) of the Internal Revenue Code,
41 the following rules apply for taxable years beginning after December 31, 2017:

42 (A) If a trade or business has federal unrelated business taxable income of zero (0) or greater for
43 a taxable year, the unrelated business taxable income and modifications required under this
44 section shall be combined in determining the adjusted gross income of the taxpayer and shall not
45 be treated as being subject to the provisions of Section 512(a)(6) of the Internal Revenue Code
46 if one (1) or more trades or businesses have negative Indiana adjusted gross income after
47 adjustments.



1 (B) If a trade or business has federal unrelated business taxable income of less than zero (0) for
2 a taxable year, the taxpayer shall apply the modifications under this section for the taxable year
3 against the net operating loss in the manner required under IC 6-3-2-2.5 and IC 6-3-2-2.6 for
4 separately stated net operating losses. However, if the application of modifications required under
5 IC 6-3-2-2.5 or IC 6-3-2-2.6 results in the separately stated net operating loss for the trade or
6 business being zero (0), the modifications that increase adjusted gross income under this section
7 and remain after the calculations to adjust the separately stated net operating loss to zero (0) that
8 result from the trade or business must be treated as modifications to which clause (A) applies for
9 the taxable year.

10 (C) If a trade or business otherwise described in Section 512(a)(6) of the Internal Revenue Code
11 incurred a net operating loss for a taxable year beginning after December 31, 2017, and before
12 January 1, 2021, and the net operating loss was carried back for federal tax purposes:

13 (i) if the loss was carried back to a taxable year for which the requirements under Section
14 512(a)(6) of the Internal Revenue Code did not apply, the portion of the loss and modifications
15 attributable to the loss shall be treated as adjusted gross income of the taxpayer for the first
16 taxable year of the taxpayer beginning after December 31, 2022, and shall be treated as part
17 of the adjusted gross income attributable to clause (A), unless, and to the extent, the loss and
18 modifications were applied to adjusted gross income for a previous taxable year, as determined
19 under this article; and

20 (ii) if the loss was carried back to a taxable year for which the requirements under Section
21 512(a)(6) of the Internal Revenue Code applied, the portion of the loss and modifications
22 attributable to the loss shall be treated as adjusted gross income of the taxpayer for the first
23 taxable year of the taxpayer beginning after December 31, 2022, and for purposes of this
24 clause, the inclusion of losses and modifications shall be in the same manner as provided in
25 clause (B), unless, and to the extent, the loss and modifications were applied to adjusted gross
26 income for a previous taxable year, as determined under this article.

27 (D) Notwithstanding any provision in this subdivision, if a taxpayer computed its adjusted gross
28 income for a taxable year beginning before January 1, 2023, based on a reasonable interpretation
29 of this article, the taxpayer shall be permitted to compute its adjusted gross income for those
30 taxable years based on that interpretation. However, a taxpayer must continue to report any tax
31 attributes for taxable years beginning after December 31, 2022, in a manner consistent with its
32 previous interpretation.

33 (2) In the case of a corporation, other than a captive real estate investment trust, for which the
34 adjusted gross income under this article is determined after a deduction for dividends paid under the
35 Internal Revenue Code, the modifications required under this section shall be applied in ratio to the
36 corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) after
37 deductions for dividends paid under the Internal Revenue Code compared to the corporation's
38 taxable income (as defined in Section 63 of the Internal Revenue Code) before the deduction for
39 dividends paid under the Internal Revenue Code.

40 (3) In the case of a trust or estate, the trust or estate is required to include only the portion of the
41 modifications not passed through to beneficiaries.

42 (4) In the case of a taxpayer for which modifications are required to be applied against a separately
43 stated net operating loss under IC 6-3-2-2.5 or IC 6-3-2-2.6, the modifications required under this
44 section must be adjusted to reflect the required application of the modifications against a separately
45 stated net operating loss, in order to avoid the application of a particular modification multiple times.

46 SECTION 43. IC 6-3-2-31 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
47 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: **Sec. 31. (a) As used in this**



1 section, "service-providing industry occupation" includes restaurant servers, bartenders, casino
2 dealers, hair stylists, pet groomers, hotel staff, valet attendants, and other similar occupations.

3 (b) As used in this section, "tipped employee" means an individual employed in a
4 service-providing industry occupation in which the employee regularly receives more than thirty
5 dollars (\$30) a month in tips, including an individual who receives tips through a tip sharing system
6 among the tipped employees employed by a particular employer.

7 (c) As used in this section, "tips" includes any gratuity received by an individual directly from
8 a customer, guest, or patron of the business that is in addition to the individual's regular
9 compensation and wages received for providing the service.

10 (d) Tips received by a tipped employee during a taxable year are exempt from the adjusted gross
11 income tax imposed under this article.

12 (e) An employer is not required to withhold taxes imposed under this article from tips received
13 by a tipped employee described in this section.

14 SECTION 44. IC 6-3-2-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
15 AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32. (a) As used in this section, "CPI-U" means
16 the Consumer Price Index for all Urban Consumers, U.S. city average, all items, using the index
17 base period of 1982-84 equal to one hundred (100), as published by the Bureau of Labor Statistics
18 of the United States Department of Labor.

19 (b) As used in this section, "IPI" means Indiana personal income.

20 (c) Not later than June 1 each year, the department shall calculate an annual adjusted gross
21 income tax exemption index factor to be used in determining the amounts of each exemption listed
22 in subsection (d)(1) through (d)(4) for purposes of calculating an individual's adjusted gross income
23 for the taxable year. The annual adjusted gross income tax exemption index factor equals the
24 following:

25 STEP ONE: Divide the annual CPI-U for the year preceding the determination year by the
26 annual CPI-U for the year immediately preceding that year.

27 STEP TWO: Divide the annual IPI for the year preceding the determination year by the
28 annual IPI for the year immediately preceding that year.

29 STEP THREE: Add:

30 (A) the STEP ONE result; and

31 (B) the STEP TWO result.

32 STEP FOUR: Divide the STEP THREE result by two (2).

33 (d) Not later than June 1 each year, the department shall calculate the amount an individual may
34 subtract from the individual's adjusted gross income for each of the following exemptions for the
35 taxable year:

36 (1) The exemption provided in IC 6-3-1-3.5(a)(3).

37 (2) The exemption provided in IC 6-3-1-3.5(a)(4)(A).

38 (3) The exemption provided in IC 6-3-1-3.5(a)(4)(B).

39 (4) The exemption provided in IC 6-3-1-3.5(a)(5)(C).

40 The amount of each exemption for a taxable year is determined by multiplying the amount of the
41 applicable exemption in the immediately preceding taxable year by the annual adjusted gross
42 income tax exemption index factor determined for the taxable year under subsection (c).

43 (e) If the CPI-U or IPI for a preceding year is revised, corrected, or updated after May 31 of that
44 year, the department shall use the CPI-U or IPI as published for the preceding year prior to
45 revision.

46 (f) Not later than July 1 each year, the department shall publish the amount an individual may
47 subtract from the individual's adjusted gross income for each exemption listed in subsection (d)(1)



1 through (d)(4) for the taxable year.

2 SECTION 45. IC 6-3-2-33 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
3 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 33. (a) As used in this
4 section, "retirement income" means the amount received by an individual or the individual's
5 surviving spouse from a governmental or other pension or retirement plan, including defined
6 benefit or defined contribution plans, annuities, individual retirement accounts, plans maintained
7 or contributed to by an employer, or maintained or contributed to by a self-employed person as an
8 employer, and deferred compensation plans. The term does not include any amount of Social
9 Security benefits or railroad retirement benefits received by the individual or the individual's
10 surviving spouse during the taxable year.

11 (b) Each taxable year, an individual who is the original recipient of the benefit, or the
12 individual's surviving spouse, is entitled to an adjusted gross income tax deduction for the taxable
13 year equal to the following:

14 (1) For taxable years beginning after December 31, 2024, and before January 1, 2026, the
15 amount of retirement income received during the taxable year and included in adjusted gross
16 income multiplied by twenty-five hundredths (0.25).

17 (2) For taxable years beginning after December 31, 2025, and before January 1, 2027, the
18 amount of retirement income received during the taxable year and included in adjusted gross
19 income multiplied by five-tenths (0.5).

20 (3) For taxable years beginning after December 31, 2026, and before January 1, 2028, the
21 amount of retirement income received during the taxable year and included in adjusted gross
22 income multiplied by seventy-five hundredths (0.75).

23 (4) For taxable years beginning after December 31, 2027, the amount of retirement income
24 received during the taxable year and included in adjusted gross income.

25 (c) To receive the deduction allowed by this section, an individual must claim the deduction on
26 the individual's annual state tax return or returns in the manner prescribed by the department. The
27 individual shall submit to the department any information that the department determines is
28 necessary to calculate the amount of the deduction allowed by this section.

29 SECTION 46. IC 6-3-2-34 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
30 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 34. (a) As used in this
31 section, "farm savings account" means a farm savings account established by a qualified person
32 under IC 6-8-18.

33 (b) As used in this section, "qualified person" has the meaning set forth in IC 6-8-18-5.

34 (c) If a qualified person withdraws money during a taxable year from the qualified person's farm
35 savings account for:

36 (1) a purpose set forth in IC 6-8-18-10(a); or

37 (2) reimbursement of money expended by the qualified person for a purpose set forth in
38 IC 6-8-18-10(a);

39 the money withdrawn and any interest earned on the balance of the farm savings account during
40 the taxable year is exempt from taxation under IC 6-3-1 through IC 6-3-7 as income of the qualified
41 person.

42 (d) If a qualified person withdraws money during a taxable year from the qualified person's
43 farm savings account for a purpose other than a purpose set forth in IC 6-8-18-10(a), the money
44 withdrawn and any interest earned on the balance of the farm savings account during the taxable
45 year is subject to taxation under IC 6-3-1 through IC 6-3-7 as income of the qualified person.

46 SECTION 47. IC 6-3-2-35 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
47 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 35. (a) As used in this



1 section, "farm savings account" means a farm savings account established by a qualified person
2 under IC 6-8-18.

3 (b) As used in this section, "qualified person" has the meaning set forth in IC 6-8-18-5.

4 (c) Each taxable year, a qualified person who makes a contribution to the qualified person's farm
5 savings account during the taxable year is eligible for a deduction from the qualified person's
6 adjusted gross income equal to the lesser of:

7 (1) the amount the qualified person contributed to the qualified person's farm savings account
8 during the taxable year; or

9 (2) four thousand one hundred fifty dollars (\$4,150).

10 (d) To receive the deduction allowed by this section, a qualified person must claim the deduction
11 on the qualified person's annual state tax return or returns in the manner prescribed by the
12 department. The qualified person shall submit to the department any information that the
13 department determines necessary to calculate the amount of the deduction allowed by this section.

14 SECTION 48. IC 6-3-2-36 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
15 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 36. (a) As used in this
16 section, "long term care savings account" means a long term care savings account established by
17 a qualified individual under IC 6-8-17.

18 (b) As used in this section, "qualified individual" has the meaning set forth in IC 6-8-17-6.

19 (c) Subject to subsection (d), if a qualified individual withdraws money during a taxable year
20 from the qualified individual's long term care savings account for:

21 (1) a purpose set forth in IC 6-8-17-11(a); or

22 (2) reimbursement of money expended by the qualified individual for a purpose set forth in
23 IC 6-8-17-11(a);

24 the money withdrawn and any interest earned on the balance of the long term care savings account
25 during the taxable year is exempt from taxation under IC 6-3-1 through IC 6-3-7 as income of the
26 qualified individual.

27 (d) If a qualified individual withdraws money during a taxable year from the qualified
28 individual's long term care savings account for a purpose other than a purpose set forth in
29 IC 6-8-17-11(a), the money withdrawn and any interest earned on the balance of the long term care
30 savings account during the taxable year is subject to taxation under IC 6-3-1 through IC 6-3-7 as
31 income of the qualified individual.

32 SECTION 49. IC 6-3-2-37 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
33 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 37. (a) As used in this
34 section, "long term care savings account" means a long term care savings account established by
35 a qualified individual (as defined in IC 6-8-17-6) under IC 6-8-17.

36 (b) Except as provided in subsection (d), each taxable year, an individual who makes a
37 contribution to the individual's long term care savings account during the taxable year is eligible
38 for a deduction from the individual's adjusted gross income equal to the lesser of:

39 (1) the amount the individual contributed to the individual's long term care savings account
40 during the taxable year; or

41 (2) in the case of an individual filing a single return, one thousand dollars (\$1,000), and in the
42 case of a married couple filing jointly, two thousand dollars (\$2,000).

43 (c) To receive the deduction allowed by this section, an individual must claim the deduction on
44 the individual's annual state tax return or returns in the manner prescribed by the department. The
45 individual shall submit to the department any information that the department determines is
46 necessary to calculate the amount of the deduction allowed by this section.

47 (d) An individual who claims a deduction under section 38 of this chapter for a taxable year may



1 not claim a deduction under this section for the same taxable year.

2 SECTION 50. IC 6-3-2-38 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
3 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 38. (a) As used in this
4 section, "long term care insurance policy" has the meaning set forth in IC 27-8-12-5.

5 (b) Except as provided in subsection (d), each taxable year, an individual who pays a premium
6 on a long term care insurance policy that provides coverage for the individual or the individual's
7 spouse during the taxable year is eligible for a deduction from the individual's adjusted gross
8 income equal to the lesser of:

9 (1) the amount the individual paid in long term care insurance premiums during the taxable
10 year; or

11 (2) in the case of an individual filing a single return, one thousand dollars (\$1,000), and in the
12 case of a married couple filing jointly, two thousand dollars (\$2,000).

13 (c) To receive the deduction allowed by this section, an individual must claim the deduction on
14 the individual's annual state tax return or returns in the manner prescribed by the department. The
15 individual shall submit to the department any information that the department determines is
16 necessary to calculate the amount of the deduction allowed by this section.

17 (d) An individual who claims a deduction under section 37 of this chapter for a taxable year may
18 not claim a deduction under this section for the same taxable year.

19 SECTION 51. IC 6-3.1-33.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO
20 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

21 **Chapter 33.5. Rural Fund Capital Investment Tax Credit**

22 **Sec. 1.** The state tax credit provided by this chapter applies to taxable years beginning after
23 December 31, 2025. However, beginning with the period set forth in section 3(a) of this chapter, the
24 corporation may begin to receive applications for the credit provided by this chapter.

25 **Sec. 2.** The following definitions apply throughout this chapter:

26 (1) "Affiliate" means an entity that directly, or indirectly through one (1) or more
27 intermediaries, controls, or is controlled by, or is under the common control with, another
28 entity. An entity is controlled by another entity if the controlling entity holds, directly or
29 indirectly, the majority of voting or ownership interest in the controlled entity or has control
30 over day-to-day operations of the controlled entity by contract or by law.

31 (2) "Applicable percentage" means zero percent (0%) for the first two (2) credit allowance
32 dates, and fifteen percent (15%) for the next four (4) credit allowance dates.

33 (3) "Capital investment" means any equity investment in a rural fund by a rural investor that:

34 (A) is acquired after June 30, 2025, at its original issuance solely in exchange for cash;

35 (B) has one hundred percent (100%) of its cash purchase price used by the rural fund to
36 make qualified investments in eligible businesses located in Indiana by the third
37 anniversary of the initial credit allowance date; and

38 (C) is designated by the rural fund as a capital investment that is certified by the
39 corporation under sections 3 through 5 of this chapter, including any capital investment
40 that does not satisfy section 3(b)(1) of this chapter if the investment was a capital
41 investment in the hands of a prior holder.

42 (4) "Corporation " means the Indiana economic development corporation established by
43 IC 5-28-3-1.

44 (5) "Credit allowance date" means the date on which the corporation provides the certification
45 set forth in section 5(a) of this chapter and each of the five (5) anniversary dates of that date
46 thereafter.

47 (6) "Department" refers to the department of state revenue.



1 (7) "Eligible business" means a business that, at the time of the initial qualified investment in
2 the business:

3 (A) has fewer than two hundred fifty (250) employees; and

4 (B) has its principal business operations in a rural area of Indiana.

5 Any business classified as an eligible business at the time of the initial investment in the
6 business by a rural fund shall remain classified as an eligible business and may receive
7 follow-on investments from any rural fund. The follow-on investments shall be qualified
8 investments even though the business may not meet the definition of an "eligible business" at
9 the time of the follow-on investment.

10 (8) "Principal business operations" means the location where at least sixty percent (60%) of
11 a business's employees work or where employees who are paid at least sixty percent (60%) of
12 the business's payroll work. A business that has agreed to relocate employees using the
13 proceeds of a qualified investment to establish its principal business operations in a new
14 location shall be deemed to have its principal business operations in the new location if it
15 satisfied the requirements of this subdivision not later than one hundred eighty (180) days
16 after receiving a qualified investment.

17 (9) "Purchase price" means the amount paid to the rural fund that issues a capital investment,
18 which shall not exceed the amount of capital investment authority certified under sections 3
19 through 5 of this chapter.

20 (10) "Qualified investment" means any investment in an eligible business or any loan to an
21 eligible business with a stated maturity date of at least one (1) year after the date of issuance,
22 excluding revolving lines of credit and senior-secured debt unless the chief executive or similar
23 officer of the eligible business certifies that the eligible business sought and was denied similar
24 financing from a depository institution or by a rural fund unless, with respect to any one (1)
25 eligible business, the maximum amount of investments made in the business by one (1) or more
26 rural funds, on a collective basis with all of the businesses' affiliates, with the proceeds of the
27 capital investments, are an amount equal to the greater of twenty percent (20%) of the rural
28 fund's capital investment authority or six million five hundred thousand dollars (\$6,500,000),
29 exclusive of investments made with repaid or redeemed investments or interest or profits
30 realized on those investments.

31 (11) "Rural area" means:

32 (A) an area other than a municipality with a population of more than fifty thousand
33 (50,000) or an urban area contiguous and adjacent to the municipality;

34 (B) an area determined to be rural in character by the United States Department of
35 Agriculture; or

36 (C) an urban area contiguous or adjacent to a municipality with a population of more than
37 fifty thousand (50,000) if the corporation determines the eligible business is rural in nature,
38 employs employees from rural areas, or is otherwise beneficial to residents of rural areas.

39 (12) "Rural fund" means an entity certified by the corporation under sections 3 through 5 of
40 this chapter.

41 (13) "Rural investor" means an entity that makes a capital investment in a rural fund.

42 (14) "Senior-secured debt" means any loan that is secured by a first mortgage on real estate
43 with a loan-to-value ratio of less than eighty percent (80%).

44 (15) "State tax liability" means a person's total tax liability that is incurred under:

45 (A) IC 27-1-18-2 (the insurance premiums tax); and

46 (B) IC 27-1-20-12 (the insurance premiums retaliatory tax);

47 as computed after the application of the credits that under IC 6-3.1-1-2 are to be applied



1 before the credit provided by this chapter. An insurance company claiming a credit against
2 the taxes listed in this subdivision is not required to pay any additional retaliatory tax in
3 Indiana as a result of claiming the credit.

4 (16) "Taxpayer" means an entity that has state tax liability.

5 Sec. 3. (a) A rural fund that seeks to have an equity investment certified as a capital investment
6 eligible for a credit allowed under this chapter must apply to the corporation. The corporation shall
7 begin accepting applications within ninety (90) days after July 1, 2025.

8 (b) The application must include each of the following:

9 (1) The amount of capital investment requested.

10 (2) A copy of the applicant's or an affiliate of the applicant's license as a rural business
11 investment company under 7 U.S.C. 2009cc or as a small business investment company under
12 15 U.S.C. 681 and a certificate executed by an executive officer of the applicant attesting that
13 the license remains in effect and has not been revoked.

14 (3) Evidence that, as of the date the application is submitted, the applicant or affiliates of the
15 applicant have invested at least one hundred million dollars (\$100,000,000) in nonpublic
16 companies located in counties within the United States with a population of less than
17 seventy-five thousand (75,000) according to the 2020 federal decennial census. The evidence
18 may be in the form of a list containing the names of the companies, the location of the
19 companies, and the amounts invested by the applicant or affiliates of the applicant. However,
20 an officer of the applicant must certify the list.

21 (4) A business plan that includes a revenue impact assessment projecting state and local tax
22 revenue to be generated by the applicant's proposed qualified investments, prepared by a
23 nationally recognized, third party, independent economic forecasting firm using a dynamic
24 economic forecasting model that analyzes the applicant's business plan over the ten (10) years
25 following the date the application is submitted to the corporation. The plan must include an
26 estimate of the number of jobs created and jobs retained in Indiana as a result of the
27 applicant's qualified investments.

28 (5) A nonrefundable application fee of five thousand dollars (\$5,000) payable to the
29 corporation.

30 Sec. 4. (a) Within thirty (30) days after the receipt of a completed application, the corporation
31 shall grant or deny the application in full or in part. The corporation shall deny the application if
32 any of the following apply:

33 (1) The applicant does not satisfy all the criteria set forth in section 3 of this chapter.

34 (2) The revenue impact assessment submitted with the application does not demonstrate that
35 the applicant's business plan will result in a positive fiscal impact on Indiana over a ten (10)
36 year period that exceeds the cumulative amount of credits that would be issued to the applicant
37 if the application were approved.

38 (3) The corporation has already approved the maximum amount of capital investment
39 authority allowed under section 6 of this chapter.

40 (b) If the corporation denies any part of the application, it shall inform the applicant of the
41 grounds for the denial. If the applicant provides any additional information required by the
42 corporation or otherwise completes its application within fifteen (15) days of the notice of denial,
43 the application shall be considered complete as of the original date of submission. If the applicant
44 fails to provide the information or fails to complete its application within the fifteen (15) day period,
45 the application shall remain denied and must be resubmitted with a new submission date and a new
46 application fee.

47 Sec. 5. (a) Upon approval of an application, the corporation shall provide a certification of the



1 proposed equity investment as a capital investment eligible for credits under this chapter, subject
2 to the limitations set forth in section 6 of this chapter. The corporation shall provide written notice
3 of the certification to the applicant, which must include the amount of the applicant's capital
4 investment authority and a schedule of credits by year and amount related to the capital investment
5 authority.

6 (b) The corporation shall certify proposed capital investments in the order that the applications
7 are received by the corporation. Applications received on the same day shall be deemed to have
8 been received simultaneously. For applications that are complete and received on the same day, the
9 corporation shall certify applications in proportionate percentages based upon the ratio of the
10 amount of capital investment authority requested in all applications.

11 Sec. 6. (a) The corporation may not certify capital investment authority under this chapter in
12 an amount that exceeds fifteen million dollars (\$15,000,000) in credits to be claimed against state
13 tax liability in any calendar year, excluding any credit amounts carried forward under section 7 of
14 this chapter.

15 (b) Within ninety (90) days of the applicant receiving notice of certification, the rural fund shall
16 issue the capital investment to and receive cash in the amount of the certified amount from a rural
17 investor. At least ten percent (10%) of the rural investor's capital investment shall be composed of
18 capital raised by the rural investor directly or indirectly from sources including directors,
19 members, employees, officers, and affiliates of the rural investor, other than the amount invested
20 by the allocatee claiming the credits in exchange for the allocation of credits. The rural fund shall
21 provide the corporation with evidence of the receipt of the cash investment within ninety-five (95)
22 days of the applicant receiving notice of certification.

23 (c) If the rural fund does not receive the cash investment and issue the capital investment within
24 the time period following receipt of the certification set forth in section 5(a) of this chapter, the
25 certification shall lapse and the rural fund shall not issue the capital investment without reapplying
26 to the corporation for certification. Lapsed certifications shall revert to the corporation and shall
27 be reissued on a pro rata basis to applicants whose capital investment allocations were reduced in
28 accordance with the application process set forth in section 5 of this chapter.

29 Sec. 7. (a) Upon making a capital investment in a rural fund, a rural investor is entitled to a
30 vested credit against the taxpayer's state tax liability that may be used on each credit allowance
31 date of the capital investment in an amount equal to:

- 32 (1) the applicable percentage for the credit allowance date; multiplied by
- 33 (2) the purchase price paid to the rural fund for the capital investment.

34 (b) The amount of the credit claimed by a taxpayer shall not exceed the amount of the taxpayer's
35 state tax liability for the tax year for which the credit is claimed. Any amount of credit that a
36 taxpayer is prohibited from claiming in a tax year as a result of this section may be carried forward
37 for use in any of the five (5) subsequent tax years.

38 (c) The credit shall not be carried back and is not refundable.

39 Sec. 8. No credit claimed under this chapter shall be refundable or saleable on the open market.
40 Credits may be transferred to affiliates of a taxpayer. Credits earned by or allocated to a
41 partnership, limited liability company, or S corporation may be allocated to the partners, members,
42 or shareholders of such an entity for their use in accordance with the provisions of any agreement
43 among such partners, members, or shareholders, and a rural fund shall notify the department of
44 taxpayers that are eligible to utilize credits and transfers upon such allocation, change, or transfer.
45 Such allocations shall not be considered a sale for the purpose of this section.

46 Sec. 9. To apply a credit under this chapter against the taxpayer's state tax liability, a taxpayer
47 must claim the credit on the taxpayer's annual state tax return or returns in the manner prescribed



1 by the department. The taxpayer must attach the certification provided by the corporation in
2 accordance with section 5(a) of this chapter and any additional information that the department
3 determines is necessary for the department to determine whether the taxpayer is eligible for the
4 credit.

5 **Sec. 10. (a) A credit is subject to recapture if any of the following circumstances apply:**

6 **(1) The rural fund does not invest:**

7 **(A) at least sixty percent (60%) of its capital investment authority in qualified investments**
8 **in Indiana within two (2) years of the credit allowance date; and**

9 **(B) one hundred percent (100%) of its capital investment authority in qualified investments**
10 **in Indiana within three (3) years of the credit allowance date.**

11 **(2) The rural fund fails to maintain qualified investments equal to one hundred percent**
12 **(100%) of its capital investment authority from the third anniversary until the sixth**
13 **anniversary of the credit allowance date. For purposes of this subdivision, a qualified**
14 **investment is considered maintained even if the qualified investment was sold or repaid as long**
15 **as the rural fund reinvests an amount equal to the capital returned or recovered or repaid by**
16 **the rural fund from the original investment, exclusive of any profits realized, in other qualified**
17 **investments in Indiana within twelve (12) months of receipt of the capital. Amounts received**
18 **periodically by a rural fund shall be treated as maintained in qualified investments if the**
19 **amounts are reinvested in one (1) or more qualified investments by the end of the following**
20 **calendar year. A rural fund is not required to reinvest capital returned from qualified**
21 **investments after the fifth anniversary of the credit allowance date, and the qualified**
22 **investments shall be considered maintained by the rural fund through the sixth anniversary**
23 **of the credit allowance date.**

24 **(3) Before the earlier of:**

25 **(A) exiting the program in accordance with this chapter; or**

26 **(B) thirty (30) days after the sixth anniversary of the credit allowance date;**

27 **the rural fund makes a distribution or payment that results in the rural fund having less than**
28 **one hundred percent (100%) of its capital investment authority invested in qualified**
29 **investments in Indiana or held in cash or other marketable securities.**

30 **(4) The rural fund violates section 11 of this chapter, in which case the corporation may**
31 **recapture an amount equal to the amount of the rural fund's capital investment authority**
32 **found to be in violation of those provisions.**

33 **(b) Recaptured credits and related capital investment authority shall revert to the corporation**
34 **and shall be reissued on a pro rata basis to applicants whose capital investment allocations were**
35 **reduced in accordance with sections 3 through 5 of this chapter.**

36 **(c) No recapture shall occur until the rural fund has been given notice of noncompliance and**
37 **afforded six (6) months from the date of the notice to cure the noncompliance.**

38 **(d) A rural fund, before making a qualified investment, may request from the corporation a**
39 **written opinion as to whether the business in which it proposes to invest is an eligible business. The**
40 **corporation, not later than fifteen (15) business days after the date of receipt of the request, shall**
41 **notify the rural fund of its determination. If the corporation fails to notify the rural fund of its**
42 **determination by the twentieth business day, the business in which the rural fund proposes to invest**
43 **shall be deemed an eligible business.**

44 **Sec. 11. No eligible business that receives a qualified investment under this chapter or any**
45 **affiliates of the eligible business shall directly or indirectly:**

46 **(1) own or have the right to acquire an ownership interest in a rural fund or in a member or**
47 **affiliate of a rural fund including, but not limited to, a holder of a capital investment issued**



1 by a rural fund; or

2 (2) lend to or invest in a rural fund or any member or affiliate of a rural fund including, but
3 not limited to, a holder of capital investment issued by a rural fund, where the proceeds of the
4 loan or investment are directly or indirectly used to fund or refinance the purchase of capital
5 investments under this chapter.

6 Sec. 12. (a) A rural fund shall submit a report to the corporation by June 30 of each calendar
7 year during the credit allowance period.

8 (b) The report following the second anniversary of the initial credit allowance date shall provide
9 documentation as to the investment of at least sixty percent (60%) of the purchase price of such
10 capital investment in qualified investments.

11 (c) The report following the third anniversary of the initial credit allowance date shall provide
12 documentation as to the investment of one hundred percent (100%) of the purchase price of such
13 capital investment in qualified investments. Unless previously reported under this section, the
14 report must also include the following information:

15 (1) The name and location of each eligible business receiving a qualified investment.

16 (2) Bank statements of the rural fund evidencing each qualified investment.

17 (3) A copy of the written opinion of the corporation, as provided in section 10(d) of this
18 chapter, or evidence that the business was an eligible business at the time of the qualified
19 investment, as applicable.

20 (4) The number of jobs created and jobs retained as a result of each qualified investment.

21 (5) The average salary of the jobs described in subdivision (4).

22 (6) Any other information required by the corporation.

23 (d) For all subsequent years, a rural fund shall submit an annual report to the corporation by
24 June 30 of each calendar year during the credit allowance period, which must include the following
25 information:

26 (1) The number of jobs created and jobs retained as a result of qualified investments.

27 (2) The average annual salary of jobs described in subdivision (1).

28 (3) Any other information required by the corporation.

29 Sec. 13. On or after the sixth anniversary of the credit allowance date, a rural fund may apply
30 to the corporation to exit the program and no longer be subject to the requirements established
31 under this chapter. The corporation shall respond to the exit application within fifteen (15) days
32 of receipt. In evaluating the exit application, the fact that no credits have been recaptured and that
33 the rural fund has not received a notice of recapture that has not been cured as allowed under
34 section 10(c) of this chapter shall be sufficient evidence to prove that the rural fund is eligible for
35 exit. The corporation shall not unreasonably deny an exit application submitted under this section.
36 If an exit application is denied, the notice shall include the reasons for the determination.

37 SECTION 52. IC 6-3.1-38-4, AS ADDED BY P.L.203-2023, SECTION 2, IS AMENDED TO READ
38 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 4. Subject to section 7 of this
39 chapter, a qualified taxpayer may claim a credit against the qualified taxpayer's state tax liability for a
40 qualified contribution for a qualified taxpayer with less than ~~fifty (50)~~ **seventy-five (75)** employees, up
41 to four hundred dollars (\$400) in the first year per covered employee if the amount provided toward the
42 health reimbursement arrangement is equal to or greater than either the level of benefits provided in the
43 previous benefit year, or if the amount the employer contributes toward the health reimbursement
44 arrangement equals the same amount contributed per covered individual toward the employer provided
45 health insurance plan during the previous benefit year. The credit under this section decreases to two
46 hundred dollars (\$200) per covered employee in the second year.

47 SECTION 53. IC 6-3.1-38-7, AS ADDED BY P.L.203-2023, SECTION 2, IS AMENDED TO READ



1 AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 7. (a) The amount of tax
2 credits granted under this chapter may not exceed ~~ten million dollars (\$10,000,000)~~ **fifteen million**
3 **dollars (\$15,000,000)** in any taxable year.

4 (b) The department shall record the time of filing of each return claiming a credit under section 6 of
5 this chapter and shall approve the claims if they otherwise qualify for a tax credit under this chapter, in
6 the chronological order in which the claims are filed in the state fiscal year.

7 (c) The department may not approve a claim for a tax credit after the date on which the total credits
8 approved under this section equal the maximum amount allowable in a particular state fiscal year.

9 SECTION 54. IC 6-3.1-42 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ
10 AS FOLLOWS [EFFECTIVE JANUARY 1, 2026]:

11 **Chapter 42. Retiring Farmers Tax Credit**

12 **Sec. 1. This chapter applies to taxable years beginning after December 31, 2025.**

13 **Sec. 2. As used in this chapter, "agricultural production" means the production for commercial**
14 **purposes of crops, livestock, and livestock products, including the processing or retail marketing**
15 **of such crops, livestock, or livestock products if more than fifty percent (50%) of such processed**
16 **or marketed products are produced by the farm operator. The term includes use of land that is**
17 **devoted to and meets the requirements of and qualifications for payments or other compensation**
18 **pursuant to a soil conservation program under an agreement with an agency of the federal**
19 **government.**

20 **Sec. 3. As used in this chapter, "department" refers to the department of state revenue.**

21 **Sec. 4. As used in this chapter, "farm" means real property on which farming occurs.**

22 **Sec. 5. As used in this chapter, "farming" means the active use, management, and operation of**
23 **real property for agricultural production.**

24 **Sec. 6. As used in this chapter, "farmland" means agricultural land, facilities, buildings,**
25 **equipment, and machinery used for farming.**

26 **Sec. 7. As used in this chapter, "ISDA" refers to the Indiana state department of agriculture.**

27 **Sec. 8. As used in this chapter, "owner of farmland" means an individual, trust, or pass through**
28 **entity that is the owner in fee of farmland.**

29 **Sec. 9. As used in this chapter, "pass through entity" means:**

30 (1) a corporation that is exempt from the adjusted gross income tax under IC 6-3-2-2.8(2);

31 (2) a partnership;

32 (3) a limited liability company; or

33 (4) a limited liability partnership.

34 **Sec. 10. As used in this chapter, "qualified beginning farmer" means a person who meets the**
35 **following criteria:**

36 (1) Has demonstrated experience in the agricultural industry or related field or has
37 transferable skills as determined by the ISDA.

38 (2) Has not received federal gross income from agricultural production for more than the ten
39 (10) most recent taxable years.

40 (3) Intends to engage in agricultural production in Indiana and to provide the majority of
41 labor and management involved in that agricultural production.

42 (4) Has obtained written certification from the ISDA confirming beginning farmer status.

43 **Sec. 11. As used in this chapter, "qualified retired farmer" means an owner of farmland or**
44 **livestock who retires from farming the owner's land and is either at least sixty (60) years of age or**
45 **retires due to disability.**

46 **Sec. 12. As used in this chapter, "state tax liability" means a taxpayer's total tax liability**
47 **incurred under IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax) as computed after the**



1 application of all credits that under IC 6-3.1-1-2 are to be applied before the credit provided by this
2 chapter.

3 Sec. 13. As used in this chapter, "taxpayer" means a qualified retired farmer who has any state
4 tax liability.

5 Sec. 14. (a) Subject to subsection (c), a taxpayer is entitled to a credit against the taxpayer's state
6 tax liability in the taxable year in which the taxpayer sells or leases farmland or sells livestock to
7 a qualified beginning farmer who has obtained the certification required under section 15 of this
8 chapter.

9 (b) The amount of a credit allowed under this chapter is equal to:

10 (1) in the case of farmland, either or both:

11 (A) the lesser of:

12 (i) five percent (5%) of the sale price of the farmland; or

13 (ii) forty-eight thousand dollars (\$48,000); and

14 (B) either:

15 (i) fifteen percent (15%) of the gross rental income in the first year of the lease
16 agreement, if the lease agreement is not a crop share lease; or

17 (ii) forty-five dollars (\$45) per acre of farmland that is leased under a lease agreement
18 that is a crop share lease;

19 up to a maximum of twenty-five thousand dollars (\$25,000); and

20 (2) in the case of livestock, ten percent (10%) of the fair market value of the livestock;
21 not to exceed a combined total of sixty-five thousand dollars (\$65,000).

22 (c) To be eligible for a credit under this chapter the taxpayer and the qualified beginning farmer
23 must enter into an agreement in which the qualified beginning farmer agrees to lease the farmland
24 for not less than three (3) years in the case of a lease, or agrees to hold the farmland as owner for
25 at least three (3) years in the case of a sale.

26 (d) If the department determines that a qualified beginning farmer either terminated the lease
27 with the taxpayer or relinquished ownership of the farmland (whichever is applicable) before the
28 expiration of three (3) years, the department shall give notice to the taxpayer and impose an
29 assessment on the taxpayer in an amount equal to the previously allowed credits plus any interest
30 and penalties required or permitted by law.

31 (e) If the owner of farmland is a trust or pass through entity, only those owners of the entity who
32 are qualified retired farmers are entitled to a credit under this chapter in proportion to the
33 taxpayer's beneficial interest in the entity.

34 (f) In the case of a husband and wife who are both taxpayers and who file separate tax returns,
35 the husband and wife are entitled to only one (1) credit under this chapter and may take the credit
36 in equal shares or one (1) spouse may take the whole credit.

37 (g) In the case of two (2) or more taxpayers who are the owners of farmland as joint tenants or
38 tenants in common, the owners are entitled to only one (1) credit under this chapter in proportion
39 as set forth in section 17 of this chapter.

40 Sec. 15. (a) A taxpayer wishing to obtain a credit under this chapter must apply to the ISDA for
41 approval and certification of the credit in the form and manner prescribed by the ISDA. The
42 application must:

43 (1) identify the qualified beginning farmer who has been certified by the ISDA under this
44 section and to whom the farmland is sold or leased or the livestock is sold; and

45 (2) provide all other information required by the ISDA.

46 (b) A person may apply to the ISDA for certification as a qualified beginning farmer for
47 purposes of this chapter. The application shall be in the form and manner prescribed by the ISDA



1 and shall require that the applicant provide the following:

2 (1) Projected earnings statements to demonstrate the profit potential for the farming
3 conducted by the applicant.

4 (2) Verification that the farming conducted by the applicant will be a significant source of
5 income for the applicant.

6 (3) Verification that the applicant will, if certified as a qualified beginning farmer by the ISDA,
7 notify the ISDA and the department if the farmer no longer meets the certification and
8 eligibility requirements within the three (3) year certification period, in which case eligibility
9 for the tax credit ends.

10 (4) Verification that the applicant is not engaged in farming by means of a joint business
11 venture.

12 (5) Verification and documentation as necessary to meet other eligibility requirements as may
13 be established by the ISDA.

14 (c) The certification of a qualified beginning farmer under subsection (b) or the certification of
15 a tax credit under subsection (a) is valid for the year of the certification and the two (2) following
16 years, after which time the qualified beginning farmer or the taxpayer must apply to the ISDA for
17 recertification under this section.

18 Sec. 16. To obtain a credit under this chapter, a taxpayer must claim the credit on the taxpayer's
19 annual state tax return or returns in the manner prescribed by the department. The taxpayer shall
20 submit to the department the certification by the ISDA required under section 15 of this chapter
21 for the taxable year in which the credit is claimed and provide all information that the department
22 determines is necessary for the calculation of the credit provided by this chapter.

23 Sec. 17. If a pass through entity is entitled to a tax credit under this chapter but does not have
24 state tax liability against which the tax credit may be applied, a shareholder, partner, or member
25 of the pass through entity is entitled to a tax credit equal to:

26 (1) the tax credit determined for the pass through entity for the taxable year; multiplied by

27 (2) the percentage of the pass through entity's distributive income to which the shareholder,
28 partner, or member is entitled.

29 Sec. 18. (a) The credit provided by this chapter may be carried forward and applied to
30 succeeding taxable years for three (3) taxable years following the unused credit year. A taxpayer
31 is not entitled to any carryback or refund of any unused credit.

32 (b) A taxpayer may not sell, assign, convey, or otherwise transfer a tax credit provided under
33 this chapter.

34 Sec. 19. The total amount of tax credits awarded under this chapter may not exceed one million
35 dollars (\$1,000,000) per state fiscal year.

36 Sec. 20. This chapter expires January 1, 2032.

37 SECTION 55. IC 6-8-17 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
38 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

39 Chapter 17. Long Term Care Savings Accounts

40 Sec. 1. As used in this chapter, "eligible long term care expenses" means the cost of:

41 (1) long term care in a long term care facility; or

42 (2) care provided to an individual in the individual's home if the individual is unable to
43 independently perform multiple basic life functions.

44 Sec. 2. As used in this chapter, "long term care savings account" means an account established
45 in Indiana under a long term care savings account program to pay the eligible long term care
46 expenses of a qualified individual.

47 Sec. 3. As used in this chapter, "long term care savings account program" means a program



1 established under this chapter to pay the eligible long term care expenses of individuals and
2 dependents of individuals through long term care savings accounts.

3 Sec. 4. As used in this chapter, "qualified costs" means:

4 (1) eligible long term care expenses; or

5 (2) costs incurred to make improvements to a qualified individual's primary residence to
6 improve accessibility for the qualified individual.

7 Sec. 5. As used in this chapter, "qualified financial institution" means a bank, a commercial
8 bank, a national bank, a savings bank, a savings and loan, a thrift, a credit union, an insurance
9 company, a trust company, an investment company, a mutual fund, or similar entity that has
10 entered into an agreement with the treasurer of state to participate in the long term care savings
11 account program.

12 Sec. 6. As used in this chapter, "qualified individual" means an individual who incurred eligible
13 long term care expenses during a taxable year.

14 Sec. 7. The treasurer of state shall establish and administer a long term care savings account
15 program for the purpose of allowing qualified individuals to establish long term care savings
16 accounts to be used for expenses related to long term care.

17 Sec. 8. A financial institution may enter into an agreement with the treasurer of state to
18 participate in the long term care savings account program as a qualified financial institution
19 according to the terms proposed by the treasurer of state.

20 Sec. 9. A qualified individual may establish a long term care savings account with a qualified
21 financial institution according to the terms of the long term care savings account program.

22 Sec. 10. A qualified individual may deposit money in the qualified individual's long term care
23 savings account.

24 Sec. 11. (a) If a qualified individual withdraws money from the qualified individual's long term
25 care savings account:

26 (1) for payment or reimbursement of qualified costs;

27 (2) for a transfer of funds to the long term care savings account of the qualified individual's
28 spouse; or

29 (3) due to the termination of the long term care savings account program;

30 the withdrawal of money and any interest income earned on the money while it is in the long term
31 care savings account are not considered income to the qualified individual under IC 6-3-2-36.

32 (b) A withdrawal of money from a qualified individual's long term care savings account for a
33 reason not described in subsection (a) is subject to taxation under IC 6-3-1 through IC 6-3-7 as
34 income of the qualified individual.

35 Sec. 12. Money in a long term care savings account and any investment returns on money in a
36 long term care savings account are the property of the qualified individual.

37 SECTION 56. IC 6-8-18 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
38 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

39 Chapter 18. Farm Savings Accounts

40 Sec. 1. As used in this chapter, "farm savings account" means an account established in Indiana
41 under a farm savings account program for farm related expenses of a qualified person.

42 Sec. 2. As used in this chapter, "farm savings account program" means a program established
43 under this chapter to allow a qualified person to establish a farm savings account to save for farm
44 related expenses.

45 Sec. 3. As used in this chapter, "qualified farm expenses" means the cost to repair or purchase
46 parts to repair machinery, tools, and other implements used by a qualified person in the commercial
47 production of food or agricultural commodities as a farmer.



1 **Sec. 4. As used in this chapter, "qualified financial institution" means a bank, a commercial**
2 **bank, a national bank, a savings bank, a savings and loan, a thrift, a credit union, an insurance**
3 **company, a trust company, an investment company, a mutual fund, or similar entity that has**
4 **entered into an agreement with the treasurer of state to participate in the farm savings account**
5 **program.**

6 **Sec. 5. As used in this chapter, "qualified person" means an individual, partnership, corporation,**
7 **or other entity that is occupationally engaged in the commercial production of food or agricultural**
8 **commodities, including vegetables, fruits, crops, livestock, and poultry, for sale at a profit or for**
9 **further use in producing food or agricultural commodities for commercial sale at a profit. The term**
10 **does not include a person who engages in the production of food or agricultural commodities for**
11 **personal use or as a hobby.**

12 **Sec. 6. The treasurer of state shall establish and administer a farm savings account program for**
13 **the purpose of allowing qualified persons to establish farm savings accounts to be used to save**
14 **money for farm related expenses.**

15 **Sec. 7. A financial institution may enter into an agreement with the treasurer of state to**
16 **participate in the farm savings account program as a qualified financial institution according to the**
17 **terms proposed by the treasurer of state.**

18 **Sec. 8. A qualified person may establish a farm savings account with a qualified financial**
19 **institution according to the terms of the farm savings account program.**

20 **Sec. 9. A qualified person may deposit money in the qualified person's farm savings account.**

21 **Sec. 10. (a) If a qualified person withdraws money from the qualified person's farm savings**
22 **account:**

23 **(1) for payment or reimbursement of qualified farm expenses;**

24 **(2) subject to subsection (c), in a taxable year in which the qualified person's gross revenue is**
25 **less than the qualified person's gross revenue in the immediately preceding taxable year; or**

26 **(3) due to the termination of the farm savings account program;**

27 **the withdrawal of money and any interest income earned on the money while it is in the farm**
28 **savings account are not considered income to the qualified person under IC 6-3-2-34.**

29 **(b) A withdrawal of money from a qualified person's farm savings account for a reason not**
30 **described in subsection (a) is subject to taxation under IC 6-3-1 through IC 6-3-7 as income of the**
31 **qualified person.**

32 **(c) The amount withdrawn by a qualified person as described in subsection (a)(2) may not exceed**
33 **the difference between the qualified person's gross revenue in the taxable year and the qualified**
34 **person's gross revenue in the immediately preceding taxable year.**

35 **Sec. 11. Money in a farm savings account and any investment returns on money in a farm**
36 **savings account are the property of the qualified person.**

37 **SECTION 57. IC 10-11-2-13, AS AMENDED BY P.L.201-2023, SECTION 122, IS AMENDED TO**
38 **READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) The board shall categorize salaries of**
39 **police employees within each rank based upon the rank held and the number of years of service in the**
40 **department through the fifteenth year. The salary ranges the board assigns to each rank shall be divided**
41 **into a base salary and fifteen (15) increments above the base salary, with:**

42 **(1) the base salary in the rank paid to a person with less than one (1) year of service in the**
43 **department; and**

44 **(2) the highest salary in the rank paid to a person with at least fifteen (15) years of service in the**
45 **department.**

46 **(b) The salary matrix prescribed by this section shall be reviewed and approved by the budget agency**
47 **biennially in even-numbered years before implementation.**



1 (c) The board shall adjust the salary matrix prescribed by this section whenever a revision or
2 adjustment is made to a pay plan developed under IC 4-15-2.2-27 for which all employees are
3 generally eligible. The adjusted percentage increase of the salary matrix and each corresponding
4 salary increment in the salary matrix is equal to the percentage by which the revised or adjusted
5 statewide average salary of state employees in the executive branch who are in a particular salary
6 bracket exceeds the statewide average salary of state employees in the executive branch who were
7 in the same or a similar salary bracket on July 1 of the immediately preceding year.

8 SECTION 58. IC 10-11-2-28.5, AS AMENDED BY P.L.114-2022, SECTION 16, IS AMENDED TO
9 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 28.5. (a) After June 30, 2007, the board shall
10 use a salary matrix that categorizes salaries of capitol police officers described in section 28 of this
11 chapter within each rank based upon the rank held and the number of years of service in the department
12 through the tenth year. The salary ranges the board assigns to each rank shall be divided into a base salary
13 and ten (10) increments above the base salary, with:

14 (1) the base salary in the rank paid to a capitol police officer with less than one (1) year of service
15 in the department; and

16 (2) the highest salary in the rank paid to a capitol police officer with at least ten (10) years of service
17 in the department.

18 (b) For purposes of creating the salary matrix prescribed by this section, the board may not approve
19 salary ranges for any rank of capitol police officers that are less than the salary ranges effective for that
20 rank on January 1, 2006.

21 (c) The salary matrix prescribed by this section shall be reviewed and approved by the budget agency
22 biennially in even-numbered years before implementation.

23 (d) The salary matrix developed under subsection (a) must use the same percentage differentials
24 between increments that are used for the salary matrix for police employees under ~~IC 10-11-2-13~~. **section**
25 **13 of this chapter.**

26 (e) The board shall adjust the salary matrix prescribed by this section whenever a revision or
27 adjustment is made to a pay plan developed under IC 4-15-2.2-27 for which all employees are
28 generally eligible. The adjusted percentage increase of the salary matrix and each corresponding
29 salary increment in the salary matrix is equal to the percentage by which the revised or adjusted
30 statewide average salary of state employees in the executive branch who are in a particular salary
31 bracket exceeds the statewide average salary of state employees in the executive branch who were
32 in the same or a similar salary bracket on July 1 of the immediately preceding year.

33 SECTION 59. IC 12-17.2-7.7 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

35 **Chapter 7.7. Local Child Care Assistance Program**

36 **Sec. 1.** As used in this chapter, "program" means the local child care assistance program
37 established by section 2 of this chapter.

38 **Sec. 2. (a)** The local child care assistance program is established for the purpose of providing a
39 county with assistance in expanding the availability of child care in the county.

40 (b) The office of the secretary shall administer the program.

41 **Sec. 3. (a)** A county may apply to the office of the secretary, in a manner prescribed by the office
42 of the secretary, to participate in the program.

43 (b) The office of the secretary may make any of the following assistance available to a county
44 participating in the program:

45 (1) Matching grants.

46 (2) Technical, analytical, and communications assistance.

47 (3) Training.



1 (4) Guidance regarding licensure of child care providers.

2 (5) Any other assistance the office of the secretary chooses to offer through the program.

3 Sec. 4. (a) Subject to appropriations by the general assembly for this purpose, the office of the
4 secretary shall provide a matching grant equal to one dollar (\$1) for every one dollar (\$1) matched
5 by a county.

6 (b) A county that requests a matching grant through the program shall, as a condition of
7 receiving the matching grant, enter into an agreement with the office of the secretary that
8 prescribes the purposes for which the county may use matching grants from the state.

9 Sec. 5. Not later than March 1 of each year, a county that received one (1) or more matching
10 grants in the immediately preceding calendar year shall submit a report to the office of the
11 secretary that includes:

12 (1) an accounting of the purposes for which the county used the matching grants received by
13 the county in the immediately preceding calendar year;

14 (2) a proposed plan for the county's use of future matching grants received by the county; and

15 (3) any additional information required by the office of the secretary.

16 Sec. 6. If the office of the secretary determines that a county is not complying with the terms of
17 the grant program agreement entered into by the county under this chapter, the office of the
18 secretary shall:

19 (1) provide written notice to the county that:

20 (A) the office of the secretary has determined that the county is not in compliance with the
21 county's agreement; and

22 (B) the county must demonstrate that it is in compliance with the agreement not later than
23 thirty (30) days after the date of the notice; and

24 (2) suspend matching grants to the county if the county does not demonstrate to the office of
25 the secretary that the county is in compliance with the terms not later than thirty (30) days
26 after the date of the notice.

27 Sec. 7. Not later than July 1, 2026, and July 1 of each year thereafter, the office of the secretary
28 shall submit a report to the legislative council that provides the following information regarding
29 the program for the preceding calendar year:

30 (1) The counties that participated in the program.

31 (2) The counties that received matching grants, and the total amount of the matching funds
32 provided.

33 (3) A summary of the assistance other than matching grants that was provided to counties
34 through the program.

35 (4) A summary of the purposes for which counties reported using matching grants under
36 section 5 of this chapter.

37 (5) The office of the secretary's assessment of the effectiveness of the program in expanding
38 the availability of child care in Indiana.

39 (6) Any changes to the program the office of the secretary recommends to increase the
40 effectiveness of the program in expanding the availability of child care in Indiana.

41 The report must be submitted in an electronic format under IC 5-14-6.

42 SECTION 60. IC 14-9-8-28, AS AMENDED BY P.L.201-2023, SECTION 144, IS AMENDED TO
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 28. (a) The natural resources commission shall
44 categorize salaries of enforcement officers within each rank based upon the rank held and the number of
45 years of service in the department through the twentieth year. The salary ranges that the commission
46 assigns to each rank shall be divided into a base salary and fifteen (15) increments above the base salary
47 with:



1 (1) the base salary in the rank paid to a person with less than one (1) year of service in the
2 department; and

3 (2) the highest salary in the rank paid to a person with at least fifteen (15) years of service in the
4 department.

5 (b) The salary matrix prescribed by this section shall be reviewed and approved by the state budget
6 agency biennially in even-numbered years before implementation.

7 (c) The salaries for law enforcement officers of the law enforcement division of the department must
8 be equal to the salaries of police employees of the state police department under IC 10-11-2-13, based
9 upon years of service in the department and rank held.

10 (d) The requirement of subsection (c) does not affect:

11 (1) any rights or liabilities accrued; or

12 (2) any proceedings begun;

13 on or before June 30, 1999. Those rights, liabilities, and proceedings continue and shall be imposed and
14 enforced under prior civil law and procedure as if the requirement of subsection (c) had not been enacted.

15 **(e) The salary matrix prescribed by this section must be adjusted at the same time and in the
16 same manner as an adjustment required by IC 10-11-2-13(c).**

17 SECTION 61. IC 16-21-10-21, AS AMENDED BY P.L.201-2023, SECTION 148, IS AMENDED TO
18 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter expires June 30, ~~2025-~~
19 **2027.**

20 SECTION 62. IC 16-28-15-14, AS AMENDED BY P.L.201-2023, SECTION 149, IS AMENDED TO
21 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. This chapter expires June 30, ~~2025-~~
22 **2027.**

23 SECTION 63. IC 16-41-42.2-3, AS AMENDED BY P.L.200-2015, SECTION 2, IS AMENDED TO
24 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) The spinal cord and brain injury fund
25 is established to fund research on spinal cord and brain injuries.

26 (b) The fund shall be administered by the state department.

27 (c) The fund consists of:

28 (1) appropriations;

29 (2) gifts and bequests;

30 (3) fees deposited in the fund by law; and

31 (4) grants received from the federal government or private sources.

32 (d) The expenses of administering the fund shall be paid from money in the fund.

33 (e) The treasurer of state shall invest the money in the fund not currently needed to meet the
34 obligations of the fund in the same manner as other public money may be invested.

35 (f) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

36 ~~(g) The money in the fund is continually appropriated to the state department to fund the purposes
37 specified in section 4 of this chapter.~~

38 SECTION 64. IC 20-26-11-17, AS AMENDED BY P.L.146-2008, SECTION 472, IS AMENDED TO
39 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 17. (a) Each year before the date specified in
40 the rules adopted by the state board, a school corporation shall report the information specified in
41 subsection (b) for each student:

42 (1) for whom tuition support is paid by another school corporation;

43 (2) for whom tuition support is paid by the state; and

44 (3) who is enrolled in the school corporation but has the equivalent of a legal settlement in another
45 state or country;

46 to the department.

47 (b) Each school corporation shall provide the following information for each school year for each



- 1 category of student described in subsection (a):
2 (1) The amount of tuition support and other support received for the students described in subsection
3 (a).
4 (2) The operating expenses, as determined under section 13 of this chapter, incurred for the students
5 described in subsection (a).
6 (3) Special equipment expenditures that are directly related to educating students described in
7 subsection (a).
8 (4) The number of transfer students described in subsection (a).
9 (5) Any other information required under the rules adopted by the state board after consultation with
10 the office of the secretary of family and social services.

11 (c) The information required under this section shall be reported in the format and on the forms
12 specified by the state board.

13 (d) ~~Not later than November 30 of each year the department shall compile the information required~~
14 ~~from school corporations under this section and submit the compiled information in the form specified~~
15 ~~by the office of the secretary of family and social services to the office of the secretary of family and~~
16 ~~social services.~~

17 (e) ~~Not later than December 31 of each year, the office of the secretary of family and social services~~
18 ~~shall submit a report to the members of the budget committee and the executive director of the legislative~~
19 ~~services agency that compiles and analyzes the information required from school corporations under this~~
20 ~~section. The report must identify the types of state and local funding changes that are needed to provide~~
21 ~~adequate state and local money to educate transfer students. A report submitted under this subsection to~~
22 ~~the executive director of the legislative services agency must be in an electronic format under IC 5-14-6.~~

23 SECTION 65. IC 20-51-1-4.3, AS AMENDED BY P.L.201-2023, SECTION 215, IS AMENDED TO
24 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2025]: Sec. 4.3. "Eligible choice scholarship student"
25 refers to an individual who:

- 26 (1) has legal settlement in Indiana; **and**
27 (2) is at least five (5) years of age and less than twenty-two (22) years of age on October 1 of the
28 applicable school year. **and**
29 ~~(3) is a member of a household with an annual income of not more than four hundred percent~~
30 ~~(400%) of the amount required for the individual to qualify for the federal free or reduced price~~
31 ~~lunch program.~~

32 SECTION 66. IC 20-51-1-5, AS AMENDED BY P.L.162-2024, SECTION 27, IS AMENDED TO
33 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2025]: Sec. 5. "Eligible student" refers to an individual
34 who:

- 35 (1) has legal settlement in Indiana;
36 (2) is at least four (4) years of age and less than twenty-two (22) years of age on October 1 of the
37 applicable school year; **and**
38 (3) either has been or is currently enrolled in a participating school. **and**
39 ~~(4) is a member of a household with an annual income of not more than four hundred percent~~
40 ~~(400%) of the amount required for the individual to qualify for the federal free or reduced price~~
41 ~~lunch program.~~

42 SECTION 67. IC 20-51.4-2-1.5, AS ADDED BY P.L.202-2023, SECTION 24, IS AMENDED TO
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1.5. "Career scholarship student" means an
44 individual who:

- 45 (1) has legal settlement in Indiana;
46 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the
47 school year specified in IC 20-33-2-7; and



1 (3) either:

2 (A) is enrolled in grade 10, 11, or 12 in Indiana; or

3 (B) is an individual who:

4 (i) has graduated, obtained a certificate of completion under the individual's
5 individualized education program, or received an Indiana high school equivalency
6 diploma;

7 (ii) participated in the career scholarship program or the education savings account
8 program while enrolled in grade 10, 11, or 12 in Indiana; and

9 (iii) was a student with a disability at the time the account was established who required
10 special education and for whom an individualized education program, a service plan
11 developed under 511 IAC 7-34, or a choice special education plan developed under 511
12 IAC 7-49 was developed.

13 SECTION 68. IC 20-51.4-2-4, AS AMENDED BY P.L.127-2024, SECTION 3, AND AS AMENDED
14 BY P.L.162-2024, SECTION 28, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL
15 OF THE 2025 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JUNE 29, 2025]: Sec. 4. "Eligible student" refers to an individual who:

17 (1) has legal settlement in Indiana;

18 (2) is at least five (5) years of age and less than twenty-two (22) years of age *on the date in the*
19 *school year specified in IC 20-33-2-7; on October 1 of the applicable school year; and*

20 (3) is a student:

21 (A) with a disability at the time the account is established who requires special education and for
22 whom:

23 ~~(A)~~ (i) an individualized education program;

24 ~~(B)~~ (ii) a service plan developed under 511 IAC 7-34; or

25 ~~(C)~~ (iii) a choice special education plan developed under 511 IAC 7-49;

26 has been developed; ~~and~~ or

27 (B) who is a sibling of a student described in clause (A) who has had an ESA account established
28 in the student's name under IC 20-51.4-4-1. ~~and~~

29 ~~(4) meets the annual income qualification requirement for a choice scholarship student under~~
30 ~~IC 20-51-1.~~

31 SECTION 69. IC 20-51.4-4.5-1, AS AMENDED BY P.L.127-2024, SECTION 6, IS AMENDED TO
32 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) After June 30, 2023, a parent of a career
33 scholarship student or an emancipated career scholarship student may establish a career scholarship
34 account for the career scholarship student by entering into a written agreement with the treasurer of state
35 on a form prepared by the treasurer of state. An application to establish a CSA account, or an application
36 to participate in the CSA program with an ESA account, must be submitted not later than October 1 for
37 the school year. Subject to subsection (f), the CSA account of a career scholarship student must be made
38 in the name of the career scholarship student. The treasurer of state shall make the agreement available
39 on the website of the treasurer of state.

40 (b) To be eligible to participate in the CSA program, a parent of a career scholarship student or an
41 emancipated career scholarship student must agree that:

42 (1) a grant deposited in the career scholarship student's CSA account under section 3 of this chapter
43 and any interest that may accrue in the CSA account will be used only for the CSA qualified
44 expenses;

45 (2) money in the CSA account when the CSA account is terminated reverts to the state general fund;
46 and

47 (3) the parent of the career scholarship student or the emancipated career scholarship student will



1 use the money in the CSA account for the career scholarship student to attend:

2 (A) one (1) or more of the sequences, courses, apprenticeships, or programs of study designated
3 and approved under section 6(a) of this chapter; or

4 **(B) in the case of a career scholarship student described in IC 20-51.4-2-1.5(3)(B), one (1)**
5 **or more of the sequences, courses, apprenticeships, or programs of study designated and**
6 **approved under section 6(a) of this chapter that are related to the:**

7 (i) individualized education program;

8 (ii) service plan developed under 511 IAC 7-34; or

9 (iii) choice special education plan developed under 511 IAC 7-49;

10 **previously developed for the career scholarship student before the student graduated,**
11 **obtained a certificate of completion, or received an Indiana high school equivalency**
12 **diploma.**

13 (c) A parent of a career scholarship student may enter into a separate agreement under subsection (a)
14 for each child of the parent. However, not more than one (1) CSA account may be established for each
15 career scholarship student.

16 (d) Except as provided under subsection (f), a CSA account must be established under subsection (a)
17 by a parent of a career scholarship student or an emancipated career scholarship student for a school year
18 not later than thirty (30) days after the date that the treasurer of state approves an application submitted
19 under subsection (a).

20 (e) Except as provided in section 2 of this chapter, an agreement made under this section is valid for
21 one (1) school year while the career scholarship student is in grades 10 through 12, **or, in the case of a**
22 **career scholarship student described in IC 20-51.4-2-1.5(3)(B), until the student becomes**
23 **twenty-two (22) years of age**, and may be renewed annually. Upon graduation, or receipt of:

24 (1) a certificate of completion under the career scholarship student's individualized education
25 program; or

26 (2) an Indiana high school equivalency diploma under IC 22-4.1-18;

27 the career scholarship student's CSA account is terminated. **However, in the case of a career**
28 **scholarship student described in IC 20-51.4-2-1.5(3)(B), the career scholarship student's CSA**
29 **account is terminated on the July 1 that immediately follows the date the student becomes**
30 **twenty-two (22) years of age.**

31 (f) If:

32 (1) a parent of a career scholarship student or an emancipated career scholarship student enters into
33 a written agreement with the treasurer of state on a form under subsection (a); and

34 (2) the career scholarship student participates in the ESA program under this article;

35 the parent or emancipated career scholarship student must participate in the CSA program using the
36 student's ESA account instead of establishing a CSA account. However, if the student ceases to participate
37 in the ESA program, the parent of the student or the emancipated student must establish a CSA account
38 to participate in the CSA program.

39 SECTION 70. IC 20-51.4-4.5-2, AS ADDED BY P.L.202-2023, SECTION 62, IS AMENDED TO
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) An agreement entered into under section
41 1 of this chapter terminates automatically for a career scholarship student if:

42 (1) the career scholarship student no longer resides in Indiana while the career scholarship student
43 is eligible to receive grants under section 3 of this chapter; or

44 (2) the CSA account is not renewed within three hundred ninety-five (395) days after the date the
45 CSA account was either established or last renewed.

46 If a CSA account is terminated under this section, money in the career scholarship student's CSA account,
47 including any interest accrued, reverts to the state general fund.



1 (b) An agreement made under section 1 of this chapter for a career scholarship student while the career
2 scholarship student is in grades 10 through 12 may be terminated before the end of the school year, **or,**
3 **in the case of a career scholarship student described in IC 20-51.4-2-1.5(3)(B), before the end of the**
4 **school year of the school that the student last attended while in grade 12,** if the parent of the career
5 scholarship student or the emancipated career scholarship student notifies the treasurer of state in a
6 manner specified by the treasurer of state.

7 (c) A distribution made to a CSA account or ESA account, as applicable, under section 3 of this
8 chapter is considered tax exempt as long as the distribution is used for:

9 (1) a CSA qualified expense; or

10 (2) an ESA qualified expense if the career scholarship student is participating in the ESA program.
11 The amount is subtracted from the definition of "adjusted gross income" under IC 6-3-1-3.5 to the extent
12 the distribution used for the CSA qualified expense or ESA qualified expense, as applicable, is included
13 in the taxpayer's adjusted federal gross income under the Internal Revenue Code.

14 (d) If a career scholarship student does not have a student test number, the department shall establish
15 a student test number as described in IC 20-19-3-9.4 for the career scholarship student. The treasurer of
16 state shall provide the department information necessary for the department to comply with this
17 subsection.

18 SECTION 71. IC 20-51.4-4.5-3, AS ADDED BY P.L.202-2023, SECTION 62, IS AMENDED TO
19 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) A career scholarship student who
20 currently maintains a CSA account or an ESA account and participates in the CSA program is entitled
21 to an annual grant amount for each school year: ~~until the student:~~

22 ~~(1) graduates; or~~

23 ~~(2) obtains:~~

24 ~~(A) a certificate of completion under the student's individualized education program; or~~

25 ~~(B) an Indiana high school equivalency diploma under IC 22-4.1-18.~~

26 **(1) until the student graduates or obtains:**

27 **(A) a certificate of completion under the student's individualized education program; or**

28 **(B) an Indiana high school equivalency diploma under IC 22-4.1-18; or**

29 **(2) in the case of a career scholarship student described in IC 20-51.4-2-1.5(3)(B), until the July**
30 **1 that immediately follows the date the student becomes twenty-two (22) years of age.**

31 (b) A career scholarship student may not receive a grant under this section after graduating, receiving
32 an Indiana high school equivalency diploma, or obtaining a certificate of completion **unless the career**
33 **scholarship student:**

34 **(1) graduated, obtained a certificate of completion, or received an Indiana high school**
35 **equivalency diploma;**

36 **(2) participated in the career scholarship program or the education savings account program**
37 **while enrolled in grade 10, 11, or 12 in Indiana;**

38 **(3) was a student with a disability at the time the account was established who required special**
39 **education and for whom:**

40 **(A) an individualized education program;**

41 **(B) a service plan developed under 511 IAC 7-34; or**

42 **(C) a choice special education plan developed under 511 IAC 7-49;**

43 **was developed; and**

44 **(4) is less than twenty-two (22) years of age.**

45 The CSA annual grant amount shall be paid from the CSA program fund. The treasurer of state, with
46 notice to the department, shall deposit the CSA annual grant amount under this section, in quarterly
47 deposits, into a career scholarship student's



1 (+) CSA account, or
2 (±) ESA account if the student participates in the ESA program,
3 in a manner established by the treasurer of state.

4 (c) Except as provided in subsection (d), at the end of the year in which a CSA account is established,
5 the parent of a career scholarship student or the emancipated career scholarship student may roll over for
6 use in a subsequent year a maximum of one thousand dollars (\$1,000). However, for each year thereafter,
7 the parent of the career scholarship student or emancipated eligible student may roll over one thousand
8 dollars (\$1,000) plus any amount rolled over in a previous year.

9 (d) A career scholarship student's CSA account shall terminate **on the later latest** of:

10 (1) the date the student graduates high school or obtains an Indiana high school equivalency
11 diploma; **or**

12 (2) July 1 of the year in which the student graduates high school or obtains an Indiana high school
13 equivalency diploma; **or**

14 **(3) in the case of a career scholarship student described in IC 20-51.4-2-1.5(3)(B), the July 1**
15 **that immediately follows the date the student becomes twenty-two (22) years of age.**

16 Any money, including interest that remains in the career scholarship student's CSA account when it
17 terminates under this subsection, reverts to the state general fund.

18 SECTION 72. IC 20-51.4-4.5-7, AS ADDED BY P.L.202-2023, SECTION 62, IS AMENDED TO
19 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) Beginning July 1, 2025, a career
20 scholarship student may only receive a grant amount for a sequence, course, apprenticeship, or program
21 of study described in section 6(a) of this chapter that aligns with the career scholarship student's
22 graduation plan, **or in the case of a career scholarship student described in IC 20-51.4-2-1.5(3)(B),**
23 **that is related to the:**

24 **(1) individualized education program;**

25 **(2) service plan developed under 511 IAC 7-34; or**

26 **(3) choice special education plan developed under 511 IAC 7-49;**

27 **previously developed for the career scholarship student before the student graduated, obtained a**
28 **certificate of completion, or received an Indiana high school equivalency diploma.**

29 (b) The commission for higher education may contract with one (1) or more entities to:

30 (1) establish graduation plans with career scholarship students who have not established graduation
31 plans with a school corporation or school; and

32 (2) discuss sequence, course, apprenticeship, and program of study opportunities with career
33 scholarship students.

34 SECTION 73. IC 22-4.1-6-2, AS AMENDED BY P.L.69-2015, SECTION 40, IS AMENDED TO
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. Money in the fund may be used for the
36 following purposes at the discretion of the department, based upon the priorities necessary to achieve the
37 department's goals:

38 (1) To build the capacity and strengthen the quality of services of programs offering basic skills
39 services and having a substantial volunteer component, including staff and volunteer development,
40 outreach, equipment, software, training materials, and community linkages.

41 (2) For workforce development programs providing essential and basic education skills training to
42 raise skills and productivity in the workplace.

43 (3) For technical assistance to providers of workplace development and basic education to enhance
44 the providers' capacity to link with employers and document productivity gains resulting from
45 training.

46 (4) To establish a common data base, reporting system, and evaluation system related to workforce
47 development and other incumbent worker programs, and to develop performance standards.



- 1 (5) To provide training for dislocated workers.
- 2 (6) To provide training for workers who are at risk of becoming dislocated workers because of a lack
- 3 of skills.
- 4 (7) To provide comprehensive job training and related services for economically disadvantaged,
- 5 unemployed, and underemployed individuals, including recruitment, counseling, remedial education,
- 6 career and technical training, job development, job placement, and other appropriate services to
- 7 enable each individual to secure and retain employment at the individual's maximum capacity.
- 8 (8) To attract federal funds in order to increase the resources available to carry out the purposes of
- 9 this section.
- 10 **(9) To provide grants for reimbursement of training expenses under the Hoosier workforce**
- 11 **upskill program established by IC 22-4.1-29-3.**

12 SECTION 74. IC 22-4.1-29 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
 13 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

14 **Chapter 29. Hoosier Workforce Upskill Program**

15 **Sec. 1. As used in this chapter, "eligible employer" means an individual, a firm, a partnership,**
 16 **a limited liability company, a joint venture, an association, a corporation, or another legal business**
 17 **entity:**

- 18 (1) whose principal place of business is located in Indiana; and
- 19 (2) that pays each employee at least the statewide median wage for the calendar year.

20 **Sec. 2. As used in this chapter, "program" refers to the Hoosier workforce upskill program**
 21 **established by section 3 of this chapter.**

22 **Sec. 3. The Hoosier workforce upskill program is established to provide grants to eligible**
 23 **employers for reimbursement of eligible training expenses.**

24 **Sec. 4. The department shall administer the program.**

25 **Sec. 5. An eligible employer may apply to the department for a grant from the program for**
 26 **reimbursement of training expenses incurred by the employer for the following:**

- 27 (1) Compensation paid to an employee who trains other employees.
- 28 (2) Compensation paid to an employee who is being trained.
- 29 (3) Travel expenses incurred that are related to providing training to an employee.

30 **Sec. 6. An eligible employer must submit with an application for a grant a statement affirming**
 31 **that the eligible employer will increase the total compensation paid to an employee who receives**
 32 **training for which a grant is received under this chapter by at least twenty-five percent (25%)**
 33 **within twelve (12) months after receiving the grant under this chapter.**

34 **Sec. 7. Subject to section 8 of this chapter and available funds, the department may approve an**
 35 **application from an eligible employer and award a grant from the fund.**

36 **Sec. 8. The total amount of a grant under the program for reimbursement of training expenses**
 37 **related to the training provided to a particular employee may not exceed the lesser of:**

- 38 (1) fifty percent (50%) of the total training expenses related to the employee; or
- 39 (2) one thousand dollars (\$1,000).

40 **Sec. 9. An eligible employer may apply for a grant only for reimbursement of training expenses**
 41 **related to the eligible employer's Indiana operations.**

42 **Sec. 10. The department shall establish and implement procedures and guidelines for the**
 43 **application and the awarding of grants under the program.**

44 **Sec. 11. This chapter expires June 30, 2029.**

45 SECTION 75. IC 33-39-8-5, AS AMENDED BY P.L.55-2022, SECTION 12, IS AMENDED TO
 46 READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. The council shall do the following:

- 47 (1) Assist in the coordination of the duties of the prosecuting attorneys of the state and their staffs.



- 1 (2) Prepare manuals of procedure.
- 2 (3) Give assistance in preparation of the trial briefs, forms, and instructions.
- 3 (4) Conduct training for prosecuting attorneys and the staff of prosecuting attorneys.
- 4 (5) Conduct research and studies that would be of interest and value to all prosecuting attorneys and
- 5 their staffs.
- 6 (6) Maintain liaison contact with study commissions and agencies of all branches of local, state, and
- 7 federal government that will be of benefit to law enforcement and the fair administration of justice
- 8 in Indiana.
- 9 (7) Adopt guidelines for the expenditure of funds derived from a deferral program or a pretrial
- 10 diversion program.
- 11 (8) The council shall:
 - 12 (A) compile forfeiture data received under IC 34-24-1-4.5; and
 - 13 (B) annually submit a report to the legislative council containing the compiled data.
- 14 **(9) Adopt guidelines and standards for services under which the counties will be eligible for**
- 15 **reimbursement under IC 33-39-11.**

16 The council shall submit the report to the legislative council before July 15 of every year. The report must
 17 be in an electronic format under IC 5-14-6. The council may adopt rules under IC 4-22-2 to implement
 18 this subdivision.

19 SECTION 76. IC 33-39-11 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
 20 AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

21 **Chapter 11. Public Prosecution Fund**

22 **Sec. 1. The public prosecution fund is established to provide county reimbursement of**
 23 **compensation paid to deputy prosecuting attorneys and administrative expenses.**

24 **Sec. 2. The fund consists of money appropriated to the fund by the general assembly.**

25 **Sec. 3. The treasurer of state shall invest the money in the fund not currently needed to meet the**
 26 **obligations of the fund in the same manner as other public funds may be invested.**

27 **Sec. 4. Money in the fund at the end of a state fiscal year does not revert to the state general**
 28 **fund.**

29 **Sec. 5. (a) A county auditor may submit on a quarterly basis a certified request to the state**
 30 **comptroller for reimbursement from the public prosecution fund for an amount equal to fifty**
 31 **percent (50%) of the county's expenditures for salary paid to a deputy prosecuting attorney other**
 32 **than a chief deputy prosecuting attorney or an elected prosecuting attorney if the annual salary of**
 33 **the deputy prosecuting attorney is equal to at least fifty-five percent (55%) of the salary paid to the**
 34 **elected full-time prosecuting attorney.**

35 **(b) A county auditor may submit on a quarterly basis a certified request to the state comptroller**
 36 **for reimbursement from the public prosecution fund for the county's expenditures for fringe**
 37 **benefits provided to a deputy prosecuting attorney other than a chief deputy prosecuting attorney**
 38 **or an elected prosecuting attorney if the annual salary of the deputy prosecuting attorney is equal**
 39 **to at least fifty-five percent (55%) of the salary paid to the elected full-time prosecuting attorney.**
 40 **However, a request for reimbursement for fringe benefits under this subsection may not exceed**
 41 **fifteen thousand one hundred forty dollars (\$15,140).**

42 **Sec. 6. Upon receiving certification from a county auditor, the state comptroller shall issue a**
 43 **warrant to the treasurer of state for disbursement to the county of the amount certified.**

44 SECTION 77. P.L.201-2023, SECTION 284, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 45 UPON PASSAGE]: SECTION 284. (a) Notwithstanding IC 4-13-2-19 or any other law, the appropriations
 46 made in P.L.165-2021, SECTION 26, from the account in the federal economic stimulus fund created for
 47 the American Rescue Plan Act that are unexpended and unencumbered at the close of the state fiscal year



1 ending on June 30, ~~2023~~, **2025**, do not lapse but instead remain available for expenditure:
2 (1) during the state fiscal year beginning July 1, **2025**, and ending June 30, **2026**; and
3 (2) for the state fiscal year beginning July 1, **2026**, and ending June 30, **2027**, during the period
4 of time after June 30, **2026**, and before January 1, **2027**;
5 either state fiscal year in a biennium beginning after June 30, ~~2023~~, and ending before July 1, ~~2025~~, for
6 the purpose for which the appropriation was originally made.
7 (b) This SECTION expires ~~July 1, 2025~~: **January 1, 2027**.
8 SECTION 78. [EFFECTIVE JULY 1, 2025] (a) The director of the budget agency shall make a
9 written determination that funds are not appropriated or otherwise available to support
10 continuation of the performance of any contract or lease entered into under IC 4-13-12.1-8 (before
11 its repeal).
12 (b) This SECTION expires July 1, 2028.
13 SECTION 79. [EFFECTIVE JULY 1, 2025] (a) On July 1, 2025, the state comptroller shall transfer
14 fifteen million dollars (\$15,000,000) from the addiction services fund established by IC 12-23-2-2
15 to the tobacco master settlement agreement fund established by IC 4-12-1-14.3.
16 (b) On July 1, 2025, the state comptroller shall transfer twenty-five million dollars (\$25,000,000)
17 from the department of insurance fund established by IC 27-1-3-28 to the tobacco master settlement
18 agreement fund established by IC 4-12-1-14.3.
19 (c) This SECTION expires July 1, 2027.
20 SECTION 80. [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)] (a) IC 6-3-2-33, as added by
21 this act, applies to taxable years beginning after December 31, 2024.
22 (b) This SECTION expires July 1, 2028.
23 SECTION 81. [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)] (a) IC 6-3-2-31, IC 6-3-2-32,
24 IC 6-3-2-34, IC 6-3-2-35, IC 6-3-2-36, IC 6-3-2-37, and IC 6-3-2-38, all as added by this act, apply
25 to taxable years beginning after December 31, 2024.
26 (b) This SECTION expires July 1, 2028.
27 SECTION 82. [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)] (a) IC 6-3.1-38-4 and
28 IC 6-3.1-38-7, both as amended by this act, apply to taxable years beginning after December 31,
29 2024.
30 (b) This SECTION expires July 1, 2028.
31 SECTION 83. An emergency is declared for this act.

