 **2023 Legislation**

 Click on the Enrolled Act numbers to get to the full text of the bill

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| **Enrolled Act** | **Synopsys of Applicable Provisions**Sections of the iga.IN.gov digest irrelevant to libraries have been excluded Additional text may be added in some sections to supplement the iga.IN.gov digestThe bill digests are high level summaries, read actual bill for more information. | **Effective****Date** |
|  [SEA 46](https://beta.iga.in.gov/legislative/2023/bills/senate/46/details)County Option Circuit Breaker Tax Credit | Authorizes a county fiscal body to adopt an ordinance to provide a credit against property tax liability for qualified individuals. Defines a "qualified individual" for purposes of the credit. Provides that the ordinance may designate: (1) all of the territory of the county; or (2) one or more specific geographic territories within the county; as a neighborhood enhancement district in which qualified individuals may apply for the credit. Provides that the amount of the credit in a particular year is equal to the amount by which an individual's property tax liability increases by more than the percentage of increase specified by the county fiscal body from the prior year. Provides that the credit does not affect the allocation of taxes to a referendum fund. Requires a qualified individual who desires to claim the credit to file a certified statement with the county auditor. Provides that the county auditor shall apply the credit in succeeding years after the certified statement is filed unless the auditor determines that the individual is no longer eligible for the credit or the county fiscal body rescinds the ordinance. Provides a penalty for wrongly receiving the credit that is the same as the penalty for wrongly receiving the homestead standard deduction. Provides that an individual may not receive both a county option circuit breaker tax credit and an over 65 property tax credit in the same year. Provides that an ordinance must specify that the credit does not apply for property taxes first due and payable after December 31, 2027. Sunsets the county option on January 1, 2028. | July 1, 2023  |
| [SEA 317](https://beta.iga.in.gov/legislative/2023/bills/senate/317/details)Contracting and Purchasing | Provides that a political subdivision may make advance payments to contractors to enable the contractors to purchase materials needed for a public works project of the political subdivision. Requires the solicitation for services contain certain things when advance payment will take place. Provides that a political subdivision may make advance payments for goods or services before the goods are delivered or services are completed if the fiscal body of the political subdivision authorizes advance payments. Provides required steps when advance payments are made.Advance payments under either of the above scenarios may not exceed the lesser of 50% of the contract cost or $2,000,000. | Upon Passage |
| [SEA 417](https://beta.iga.in.gov/legislative/2023/bills/senate/417/details)Various Tax Matters | Authorizes a county to impose a local income tax (LIT) rate for county staff expenses of the state judicial system in the county. Provides that the expenses paid from the LIT revenue may not comprise more than 50% of the county's total budgeted operational staffing expenses related to the state judicial system in any given year. Requires certain reporting requirements related to the use of the LIT revenue. Makes certain changes to the nonprofit organization sales tax exemption threshold after which nonprofit organizations are required to collect state sales tax. Nonprofit organizations must register as a retail merchant and collect state gross retail tax beginning July 1, 2023, if the sales made by the organization in the calendar year:(1) beginning after December 31, 2022, and ending before January 1, 2024; or(2) beginning after December 31, 2023, and ending before January 1, 2025;exceed one hundred thousand dollars ($100,000)Sales of tangible personal property by a nonprofit are exempt from sales tax if the sales were made to carry on the nonprofit purpose and the sales totaled less than $100,000 in the current calendar year or the previous calendar year. | Some provisions upon passage & other provisions July 1, 2023 |
|  [HEA 1001](https://beta.iga.in.gov/legislative/2023/bills/house/1001/details)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. Requires a researcher to execute a data sharing agreement that is approved by the management performance hub to receive access to confidential records. Provides that the auditor of state is also known as the state comptroller. Provides that the office of the inspector general shall provide informal advisory opinions and that the opinions are confidential. Repeals a provision that makes a state general fund appropriation to the board of trustees of the Indiana public retirement system if the money available in the special death benefits fund is insufficient to pay death benefit claims. Allows the Indiana economic development corporation (IEDC) to certify an applicable tax credit that exceeds the maximum allowable amount after review by the budget committee. Allows certain members of the public employees' retirement fund or Indiana state teachers' retirement fund to file an election to begin receiving retirement benefits while holding a position. Requires the director of the state personnel department to submit a revision or adjustment to a pay plan developed for state employees to the state budget committee for review before the revision may take effect. Provides that the general assembly shall convene: (1) on the second Tuesday after the first Monday in June for the first regular technical session; and (2) on the second Tuesday after the first Monday in May for the second regular technical session. Provides that a technical session is not required to convene if the president pro tempore and the speaker jointly issue an order that convening is not necessary. Requires the general assembly to convene no later than the fourth Monday in January after organization day. Repeals provisions relating to emergency sessions and makes conforming amendments. Provides that the legislative body of a first class city may adopt an ordinance to establish a special assessment district known as an economic enhancement district. Provides certain requirements for the ordinance and imposition of a special assessment. Requires the legislative body of the first class city that establishes an economic enhancement district to establish an economic enhancement district board. Provides that unexpended and unencumbered amounts appropriated from the federal economic stimulus fund in the state fiscal year ending before July 1, 2023, do not revert to the state general fund. Appropriates money for various purposes for the state fiscal year ending June 30, 2023. Requires the Indiana public retirement system to study and report and present on certain topics to the interim study committee on pension management oversight before November 1, 2023.  |  Some provisions upon passage & other provisions July 1, 2023, & other provisions have even different effective dates    |
| [HEA 1041](https://beta.iga.in.gov/legislative/2023/bills/house/1041/details)State Board of Accounts  |  Provides, in part, that if an examination of an audited entity is unable to be performed because the audited entity's accounts, records, files, or reports are not properly maintained or reconciled, the audited entity may be declared to be unauditable. Provides that an audited entity that is declared unauditable shall bring its accounts, records, files, or reports into an auditable condition within 90 days. Requires the SBOA to publish a list of audited entities declared unauditable on its website. Revises conditions under which the state examiner may undertake an examination based on a violation of the law. Requires the SBOA to approve a request by an audited entity to opt out of examinations and engage a certified public accountant to conduct examinations if, within the last six years, the SBOA has not issued an examination or special investigation report critical of the audited entity's internal controls and there have been no adverse reports. Provides that the SBOA may terminate its approval of the use of a certified public accountant if certain requirements are not met. Revises the provision regarding field examiner traveling expenses. Makes changes to certain reporting, resolution, and disclosure requirements. Repeals a provision regarding bonds and crime policies for faithful performance. Repeals a provision regarding copies of reports filed with libraries. Makes technical and conforming changes. | July 1, 2023  |
| [HEA 1167](https://beta.iga.in.gov/legislative/2023/bills/house/1167/details)Live Streaming and Archiving Meetings | Requires governing bodies of state and select local agencies (excluding a state supported college or university) to provide, on a publicly accessible platform: (1) live transmissions of public meetings; and (2) an archive of copies of the live transmissions with links to any meeting agendas, minutes, or memoranda. Provides that if a governing body does not have Internet capability for live transmission of public meetings, the governing body shall record the meeting. Provides that transmissions and recordings of public meetings may be destroyed after 90 days. This law applies to the State Library but does not appear to apply to public libraries unless those libraries hold their public meetings in the same meeting room where the executive, legislative body, or fiscal body of a county, city, town, or township hold theirs. See HEA 1167 memo for more info. | July 1, 2025 |
| [HEA 1212](https://beta.iga.in.gov/legislative/2023/bills/house/1212/details)Privacy Protections for nonprofit organizations | Defines "personal information" as data that directly or indirectly identifies a "person" (including an individual or entity) as a: (1) member or supporter of; (2) volunteer for; or (3) donor to; a nonprofit organization. With certain exceptions, prohibits a state agency (including an executive, judicial, or legislative branch agency, state educational institution, or body corporate and politic) or political subdivision from doing the following: (1) Requiring a person or nonprofit organization to provide personal information to the state agency or political subdivision. (2) Releasing, publicizing, or publicly disclosing personal information in the state agency or political subdivision's possession. (3) Requesting or requiring a current or prospective contractor or grantee to provide a list of nonprofit organizations to which the current or prospective contractor or grantee has provided financial or nonfinancial support. Provides that personal information is considered confidential and is not subject to disclosure under Indiana's access to public records act (APRA). Provides that a person alleging a violation of the bill's provisions may bring a civil action for injunctive relief, specified damages, or both. Provides that: (1) a public employee; (2) a public official; or (3) an employee or officer of a contractor or subcontractor for a public agency; who violates the bill's provisions is subject to the penalties and discipline that apply with respect to violations of APRA.Note that while this prohibits the release of identifying information about donors/supporters, volunteers and members of a nonprofit (ex; Friends groups/library foundations) by state and local government entities, this does not impact personal information about library patrons (ex: checkout history; patron name lists; video camera footage, etc.) so libraries will still need their privacy policies to cover privacy of patron information/records.  | July 1, 2023 |
| [HEA 1256](https://beta.iga.in.gov/legislative/2023/bills/house/1256/details)Archives and Records Administration | Amends related definitions. Amends various duties for the Indiana archives and records administration (administration). Removes the requirement that the administration follow procedures and forms prescribed by the federal government in implementing a forms management program. Requires the administration to establish standards for the design, redesign, numbering, standardization, consolidation, or elimination of forms used by state government. Provides that the administration must apply the definition of "record" to certain governmental materials. Requires a state agency to do the following: (1) Submit recommended retention schedules to the administration. (2) Follow the standards developed by the administration when creating and revising state forms. (3) Designate an agency forms coordinator to manage the creation and revision of state forms belonging to the agency and serve as a liaison between the agency and the administration. (4) Designate an agency records coordinator to coordinate the creation and revision of agency records retention schedules, educate agency staff on records management processes, and serve as a liaison between the agency and the administration. Removes certain duties of the oversight committee on public records. Makes conforming changes. | July 1, 2023 |
| [HEA1334](https://beta.iga.in.gov/legislative/2023/bills/house/1334/details)Absentee Voting | Provides, among other things not relevant to libraries, that an agency of the state or a political subdivision may not provide an individual with an application for an absentee ballot unless requested by the individual or a member of the individual's family. Provides certain requirements for an absentee ballot request. Specifies who may request an absentee ballot on behalf of someone else. | July 1, 2023  |
| [HEA 1354](https://beta.iga.in.gov/legislative/2023/bills/house/1354/details)Service Animals | Provides that only a dog or miniature horse qualify as a service animal. Previously Indiana law was broader and appeared to allow other types of service animals. This change brings Indiana law more in line with federal law. Provides that a public accommodation shall make reasonable modifications in policies, practices, or procedures to permit the use of a miniature horse by an individual with a disability. Sets forth certain requirements when permitting or not permitting a person with a disability to bring a service animal on the premises of a public accommodation. See bill or memo for more detailed information. (See [separate memo](https://www.in.gov/library/services-for-libraries/law/) on HEA 1354) | July 1, 2023  |
| [HEA 1438](https://beta.iga.in.gov/legislative/2023/bills/house/1438/details)Publication of Local Government Notices | Provides for the creation of a public notice task force to study notice publication statutes for the purpose of streamlining the process and maximizing value to Indiana citizens. Provides the following: (1) The task force must publish a report with its determinations and recommendations for legislation not later than December 1, 2023. (2) The task force expires December 31, 2023. | July 1, 2023  |
| [HEA 1447](https://beta.iga.in.gov/legislative/2023/bills/house/1447/details)Education Matters | Provides various requirements having to do with schools using third party vendors for personal analysis, evaluations and surveys. Provides that, if a state agency, school corporation, or qualified school or an employee of a state agency, school corporation, or qualified school requires, makes part of a course, awards a grade or course credit, or otherwise incentivizes a student to engage in: (1) political activism; (2) lobbying; or (3) efforts to persuade members of the legislative or executive branch at the federal, state, or local level; the state agency, school corporation, or qualified school or the employee of the state agency, school corporation, or qualified school shall not require the student to adopt, affirm, affiliate, or take any action that would result in favoring any particular position on the issue or issues involved without offering an alternative option for the student to complete the assignment or receive extra credit or other incentivization that allows for the favoring of an alternative position. Requires schools to adopt policies and procedures concerning material alleged to be obscene or harmful to minors. Removes schools from the list of entities eligible for a specified defense to such criminal prosecutions. (See [separate memo](https://www.in.gov/library/services-for-libraries/law/) on HEA 1447) | The parts that affect school libraries take effect January 1, 2024  |
| [HEA 1454](https://beta.iga.in.gov/legislative/2023/bills/house/1454/details)Department of Local Government finance | Relevant provisions: Changes the sunset date for the procedure for selling certain bonds to July 1, 2025, and makes corresponding changes. Adds nonprofit building corporations created by a municipal corporation to a provision concerning the purchase of municipal securities by the treasurer of state and provides that such a security must have a stated final maturity of not more than 25 years after the date of purchase. Makes changes to a provision granting a property tax exemption to cemetery owners. Makes changes to statutes concerning maximum property tax levies for: (1) Sugar Creek Township Fire Protection District; and (2) Otter Creek Township. Amends an exclusion from the definition of "controlled project" for projects required by a court order. Provides for the expiration of certain supplemental county property tax levy provisions on the later of: (1) January 1, 2045; or (2) the date on which all bonds or lease agreements outstanding on July 1, 2023, for which a pledge of tax revenue is completely paid. Imposes reporting and publication requirements for those bonds and leases. Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2023, on delinquent taxes and special assessments on real property in the county if certain conditions are met. Requires notice if a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit or adopts an ordinance to reallocate revenue received from a local income tax. Provides a property tax exemption for certain continuing care retirement communities or licensed health care facilities for taxes first due and payable in 2023, 2024, and 2025. Makes certain changes to broadband service speed provisions.  | Various effective dates ranging from retroactive to January 1, 2023, to effective upon passage to effective July 1, 2023 and later  |
| [HEA 1499](https://beta.iga.in.gov/legislative/2023/bills/house/1499/details)Various Tax Matters |  Makes certain changes to the qualification requirements for the: (1) deduction for individuals who are at least 65 years of age; and (2) additional credit for certain homesteads. Increases the amount of the supplemental homestead deduction for property taxes first due and payable in 2024 and 2025. Provides that if a taxpayer presents an appraisal to the county property tax assessment board of appeals (county board) that meets specified requirements, the appraisal is presumed to be correct. Provides that if the county board disagrees with the taxpayer's appraisal, the county board may seek review of the appraisal or obtain an independent appraisal. Provides that after the assignment of value, the parties shall retain their rights to appeal to the Indiana board of tax review. Provides a calculation to be used in determining the maximum levy growth quotient in 2024 and 2025. Modifies, through December 31, 2024, the threshold amounts used for determining whether a political subdivision's project is a controlled project and whether the petition and remonstrance process or the referendum process applies based on the political subdivision's total debt service tax rate but excludes certain projects for which a public hearing to issue bonds or enter into a lease has been conducted before July 1, 2023. Creates an exception, through December 31, 2024, to a provision subjecting a controlled project in a political subdivision with a total debt service rate of $0.80 per $100 of assessed valuation to the referendum process, if: (1) the political subdivision submits a request to the department of local government finance (DLGF) seeking a waiver of the provision; (2) the proposed controlled project is a response to a maintenance emergency; and (3) the DLGF determines that the maintenance emergency is sufficient to waive the provision. Amends an exclusion from the definition of "controlled project" for projects required by a court order. Authorizes a county fiscal body to adopt an ordinance to provide property tax relief for property tax liability attributable to homesteads for qualified individuals. Provides that a county may adopt a resolution to require a local income tax supplemental distribution to first be distributed and used to lower the county's levy freeze tax rate. Requires the DLGF to approve a county's request to decrease its levy freeze tax rate if the DLGF finds that the lower rate, in addition to the supplemental distribution amount determined under the resolution adopted by the county, would fund the levy freeze dollar amount. Provides other requirements related to income tax and the Indiana Department of Revenue. |  Various Effective dates from retroactive to January 1, 2023, to effective upon passage, to July 1, 2023 |
| [HEA 1591](https://beta.iga.in.gov/legislative/2023/bills/house/1591/details)Various Education Matters | Requires the Indiana archives and records administration to: (1) establish procedures to retain an original record, document, plat, paper, or instrument-in-writing in an electronic format; (2) establish a period of time after which an original record, document, plat, paper, or instrument-in-writing may be destroyed; and (3) prepare and submit, not later than November 1, 2023, a report to the general assembly regarding these matters. Provides a number of new requirements for schools unrelated to public or school libraries.  |  July 1, 2023 |
| [HEA 1623](https://beta.iga.in.gov/legislative/2023/bills/house/1623/details)Administrative Law | Establishes the government reform task force (task force). Provides for members of the task force. Requires the task force to submit a report. Prohibits the consideration of the number or amount of fines or civil penalties imposed on regulated entities by an employee in an agency's evaluation or compensation of the employee. Makes various procedural changes concerning the adoption of administrative rules, including the following: (1) Requires budget agency and office of management and budget review of a regulatory analysis of all proposed rules. (2) Requires a state budget committee review of rules adding or increasing fees, fines, or civil penalties. (3) Requires publication of the text of a proposed rule in the first public comment period and allows a proposed rule to be adopted after one public comment period if no substantive public testimony is received and the rule is not more stringent than applicable federal standards. (4) Replaces various laws granting emergency rulemaking authority with a description of the circumstances when emergency rulemaking (renamed "provisional" rules and "interim" rules) may be used, increases governor and attorney general oversight of provisional or interim rules, and adds a public comment period for interim rules. (5) Reduces from seven to five years the time in which rules need to be readopted to remain effective. (6) Requires agencies to webcast public hearings and allow remote testimony. Permits a person to recover attorney's fees if an agency issues an order that is based on an invalid rule or issued without legal authority. Repeals superseded statutes and makes cross-reference, name, and other conforming changes. | Some provisions upon passage & other provisions July 1, 2023 |