

**REVENUE AND EXPENDITURE ACTS  
OF THE 2021 REGULAR SESSION  
OF THE GENERAL ASSEMBLY**

The first regular session of the 122nd General Assembly passed several acts affecting general and dedicated funds revenues and expenditures. These acts and their estimated impacts are summarized as follows:

Act No.	Title of the Act	FY 2021	FY 2022	FY 2023
<b>GENERAL FUND EXPENDITURES</b>				
HEA 1006	Law enforcement officers.	70,000,000	157,235	157,235
HEA 1008	Student learning recovery grant program.	150,000,000	-	-
HEA 1064	Courts and magistrates.	-	826,909	1,144,638
HEA 1082	High tech crimes unit program.	-	3,000,000	3,000,000
HEA 1120	Judicial nominating commission.	-	30,000	-
HEA 1123	Legislative oversight of certain fiscal and emergency matters.	-	125,000	-
HEA 1127	Mental health and addiction forensic treatments.	-	489,000	489,000
HEA 1168	Electric vehicles and advanced technology.	-	10,000	10,000
HEA 1177	Strategic plan on dementia.	-	225,000	97,000
HEA 1199	Driving privileges.	-	42,549	42,549
HEA 1220	21st century energy policy development task force.	-	3,588	14,350
HEA 1247	Child care provider notice.	-	(1,500)	(1,500)
HEA 1271	Department of local government finance.	-	(700)	(700)
HEA 1305	Medicaid reimbursement for children's hospitals.	-	5,413,818	5,413,818
HEA 1372	2021 regular session of the general assembly.	-	80,000	-
HEA 1383	Judicial officers.	-	1,000	1,000
HEA 1384	Civics education	-	10,000	10,000
HEA 1405	Insurance matters.	-	3,742,500	2,875,000
HEA 1421	Various health care matters.	-	17,500	-
HEA 1436	State and local administration.	-	2,100	2,100
HEA 1516	Licensure of behavior analysts.	17,100	87,100	17,100
HEA 1536	Department of child services.	-	150,585	-
HEA 1537	Commission on improving the status of children.	-	900	900
HEA 1558	Indiana crime guns task force.	-	5,000,000	5,000,000
SEA 1	Civil immunity related to COVID-19.	-	(8,400,000)	-
SEA 2	Funding for virtual instruction in public schools.	161,000,000	-	-
SEA 6	State house monument to suffragists.	-	15,000	-
SEA 63	Mental health treatment for inmates.	-	10,800	10,800
SEA 79	Protection orders and domestic battery.	-	87,582	175,165
SEA 91	Hyperbaric oxygen treatment pilot program.	-	404,000	324,000
SEA 218	Township homeless assistance.	-	13,500	-
SEA 234	Withholding tax remittance.	-	180,000	-
SEA 240	Female genital mutilation.	-	99,670	74,670
SEA 301	Child services oversight.	-	17,500	17,500
SEA 325	Hospitals.	-	75,000	75,000
SEA 336	Business personal property tax exemption.	-	7,358	-
SEA 348	Wastewater task force.	-	5,913	11,826
SEA 368	Juvenile justice.	-	45,000	1,160,346
SEA 389	Wetlands.	-	-	13,500
SEA 416	Hospitals and certificates of public advantage.	-	365,000	195,000
	Subtotal	381,017,100	12,338,907	20,330,297
	Minus Absorbable Acts	381,017,100	8,326,407	16,197,951
	Total	-	4,012,500	4,132,346

**GENERAL FUND REVENUES**

HEA 1009	TANF program.	-	-	(10,200,000)
HEA 1055	Tribal-state compact.	-	5,548,362	9,511,477
HEA 1271	Department of local government finance.	-	(66,350)	(66,350)
HEA 1392	Occupational licensure of military spouses.	-	(4,620)	(4,620)
HEA 1405	Insurance matters.	-	(37,475)	(37,475)
HEA 1516	Licensure of behavior analysts.	-	9,630	-
SEA 201	Operating while intoxicated.	-	(52,947)	(55,594)
SEA 234	Withholding tax remittance.	-	18,000	18,000
SEA 383	Various tax matters.	-	(5,400,857)	(5,400,857)
SEA 384	Professional sports and convention development areas.	-	(2,852,395)	(2,848,689)
SEA 385	Additional professional sports development area.	-	8,492,250	-
SEA 416	Hospitals and certificates of public advantage.	-	365,000	195,000
	Subtotal	-	6,018,598	(8,889,108)
	Minus Forecasted Impacts	-	8,425,900	(66,350)
	Total	-	(2,407,302)	(8,822,758)

\* Impact is absorbable within appropriations for the given years.

† HEA 1271 and SEA 385 were passed into law prior to the April 15, 2021 revenue forecast update. These impacts were included in the revenue forecast.

Act	No.	Title of the Act	FY 2021	FY 2022	FY 2023
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OF THE 2021 REGULAR SESSION

**DEDICATED FUND EXPENDITURES**

HEA	1039	Military award license plates.	-	1,000	-
HEA	1199	Driving privileges.	165,000	-	-
HEA	1402	All payer claims database.	-	695,335	690,960
HEA	1405	Insurance matters.	-	232,500	227,500
SEA	137	Kids first trust fund board.	-	10,000	10,000
SEA	316	Military and veterans matters.	-	624,333	624,333
SEA	382	Entrepreneur and enterprise district pilot program.	-	-	2,000,000
SEA	389	Wetlands.	-	(40,000)	(40,000)
SEA	400	Statewide electronic lien and title system.	842,500	990,500	148,000
Subtotal			1,007,500	2,513,668	3,660,793
Minus Absorbable Acts			1,007,500	2,513,668	3,660,793
Total			-	-	-

**DEDICATED FUND REVENUES**

HEA	1039	Military award license plates.	-	(4,010)	(4,010)
HEA	1055	Tribal-state compact.	-	(283,825)	(472,271)
HEA	1150	Overweight divisible loads.	-	5,800,000	4,835,000
HEA	1190	Overweight truck permits.	-	5,244,040	7,248,432
HEA	1199	Driving privileges.	-	(6,204,000)	(6,452,160)
HEA	1271	Department of local government finance.	-	1,093,089	1,093,089
HEA	1285	Bureau of motor vehicles.	-	159,420	318,839
HEA	1356	Permanent trailer registration.	4,314,437	(1,158,241)	(1,158,241)
HEA	1432	Political subdivision risk management.	-	1,505	1,505
SEA	137	Kids first trust fund board.	-	10,000	10,000
SEA	201	Operating while intoxicated.	-	(3,180)	(3,339)
SEA	232	Exposure risk diseases.	-	225,000	-
SEA	271	Environmental matters.	-	100,000	450,000
SEA	381	Innkeepers tax.	-	(500,000)	(500,000)
SEA	383	Various tax matters.	-	34,541	34,541
SEA	384	Professional sports and convention development areas.	-	(3,005)	(2,981)
SEA	385	Additional professional sports development area.	-	9,970	-
SEA	389	Wetlands.	-	(627,000)	(627,000)
Total			4,314,437	3,894,304	4,771,404

\* Impact is absorbable within appropriations for the given years.

## Additional HEA 1001-2021 Fiscal Impacts

Act	No.	Section	FY 2021	FY 2022	FY 2023
<b>GENERAL FUND EXPENDITURES</b>					
(not funded elsewhere in the budget)					
HEA	1001	Medicaid Waiver Direct Service Provider Reimbursement (Section 137)	-	40,000,000	40,000,000
HEA	1001	Adoption Subsidies (Section 185)	-	16,000	32,000
HEA	1001	Knox County magistrate (Section 190)	-	150,347	150,347
HEA	1001	Appropriates funding for bond defeasance (Section 215)	110,000,000	-	-
HEA	1001	Appropriates funding for Pre-1996 Teachers Retirement Fund (Section 221)	600,000,000	-	-
HEA	1001	Appropriates funding for 1% COLA for public retirees (Section 222)	50,000,000	-	-
HEA	1001	Appropriates funding for 1% COLA for state police retirees (Section 223)	3,014,250	-	-
Subtotal			763,014,250	40,166,347	40,182,347
Minus Absorbable Acts			-	40,166,347	40,182,347
Minus One-Time Items			763,014,250	-	-
Total			-	-	-
<b>GENERAL FUND REVENUES</b>					
HEA	1001	Venture capital investment tax credit (Section 87)	-	(3,750,000)	(7,500,000)
HEA	1001	School scholarship tax credit (Section 90)	-	(1,000,000)	(2,000,000)
HEA	1001	Foster care support tax credit (Section 91)	-	(2,000,000)	(2,000,000)
HEA	1001	Local income tax credit changes for taxes paid in other states (Section 95)	-	-	3,300,000
HEA	1001	Aviation fuel excise tax distribution (Section 100)	-	(1,793,000)	(1,793,000)
HEA	1001	25% Wholesale tax on closed system cartridges (Section 108)	-	-	4,891,302
HEA	1001	15% Retail tax on electronic cigarettes -open systems (Section 119)	-	-	5,484,000
HEA	1001	Eliminates distribution of alcohol tax to wine grape market fund (Section 125)	-	700,000	700,000
HEA	1001	Excise fund distribution for Alcohol and Tobacco Commission (Section 126)	-	(1,500,000)	(1,500,000)
HEA	1001	Judicial insurance adjustment fee (Section 191)	-	600,000	600,000
HEA	1001	Elimination of license fee to carry a handgun (Section 196)	-	(6,031,405)	(6,031,405)
Subtotal			-	(14,774,405)	(5,849,103)
Minus One-Time Items			-	-	-
Total			-	(14,774,405)	(5,849,103)

\* Impact is absorbable within appropriations for the given years.

\*\* Expenditure or revenue is a one-time use or source for the General Fund reserves.