

## **E — ADDITIONAL REVENUE & EXPENDITURE ACTS**



**REVENUE AND EXPENDITURE ACTS  
OF  
THE 2007 SESSION OF THE GENERAL ASSEMBLY**

The regular session of the 115th General Assembly passed several acts affecting General Fund and Property Tax Replacement Fund (PTRF) revenues and expenditures. These acts and their estimated impacts are summarized as follows:

**GENERAL FUND AND PTRF APPROPRIATIONS**

<b>Act</b>	<b>No.</b>	<b>Digest of the Act</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
<b><u>Taxation (state &amp; local)</u></b>					
SEA	270	E85 Fueling Station (Grant) Program		1,000,000	
<b><u>Health and Human Services</u></b>					
HEA	1678	Indiana Tobacco Prevention and Cessation Board		1,200,000	1,200,000

**GENERAL FUND AND PTRF EXPENDITURES**

<b>Act</b>	<b>No.</b>	<b>Digest of the Act</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
<b><u>Taxation (state &amp; local)</u></b>					
HEA	1717	Regulation of Mortgage Brokers		9,500	
HEA	1835	Supplemental Adm Tax to State and Local Units			(6,440,000)
<b><u>Education</u></b>					
HEA	1266	Twenty-first Century Scholarships		63,477	64,567
HEA	1647	College Head Start			1,030,000
<b><u>General Government</u></b>					
HEA	1060	Teachers Retirement Fund COLA		2,079,146	4,042,957
HEA	1173	State Police COLA		274,806	335,656
HEA	1566	Minority and Women's Business Enterprises		850,000	
SEA	128	Excise Conservation and Gaming Pensions		42,000	42,000
SEA	401	Compensation of State Officers and Legislators		15,000	1,370,000
SEA	568	PERF COLA and 13th Check		270,000	270,000
<b><u>Public Safety</u></b>					
HEA	1027	Minimum wage		13,564	16,834
HEA	1241	Physicians assistants		13,600	4,600
SEA	320	Massage therapists certification		132,100	95,000
SEA	480	Veterans' Benefits		2,000	2,000
<b><u>Health and Human Services</u></b>					
HEA	1019	Interference with custody		190,704	190,704
HEA	1678	Provider Rate Reimbursement		14,100,000	14,100,000
HEA	1678	Continuous Eligibility for Children on Medicaid		3,000,000	3,000,000
HEA	1778	Custodian of a Child in Need of Services	164,000	164,000	164,000
SEA	93	Health Facility Sprinklers and Smoke Detectors		174,439	174,439
SEA	193	Comprehensive Care Bed Moratorium Extension	126,852	750,000	750,000
SEA	208	Prior Authorization for Nursing Home Admissions		(2,197,513)	(2,197,513)

SEA	504	Temporary Assistance for Needy Families		756,900	756,900
SEA	551	Indiana Health Informatics Corp.	1,667	20,000	10,000
SEA	566	Medicaid Claims and Psychiatric Facility Funding		(1,741,321)	(1,741,321)

**Transportation**

SEA	105	Transportation Study Committee		33,000	33,000
-----	-----	--------------------------------	--	--------	--------

**GENERAL FUND AND PTRF REVENUES**

<b>Act</b>	<b>No.</b>	<b>Digest of the Act</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
<b><u>Taxation (state &amp; local)</u></b>					
HEA	1001	Federal Revenue Code Update	(11,072,128)	(19,146,563)	(13,681,706)
HEA	1001	Change in Sales Tax Distribution		(7,054,671)	(7,383,013)
HEA	1001	Change in Other Tobacco Tax Distribution		(400,000)	(400,000)
HEA	1037	Home Energy Assistance Sales Tax Exemption (GF)		(1,180,334)	(1,227,311)
HEA	1037	Home Energy Assistance Sales Tax Exemption (PTRF)		(1,199,721)	(1,247,470)
HEA	1835	Loss of Wagering Tax from Riverboats (PTRF)			(29,500,000)
HEA	1835	Admissions Tax to IHRC diverted to GF			16,739,126
SEA	5	Nursing Facility Quality Assessment Fee		18,000,000	18,000,000
SEA	270	Flexible Fuel Vehicle Incentives (GF)		(23,665)	(58,570)
SEA	270	Flexible Fuel Vehicle Incentives (PTRF)		(24,053)	(59,532)
SEA	480	Active Duty Full Exemption (GF)		(584,146)	(1,185,817)
SEA	480	Active Duty Full Exemption (PTRF)		(95,094)	(193,040)
SEA	480	Military Deduction from \$2000 to \$5000 (GF)			(3,630,207)
SEA	480	Military Deduction from \$2000 to \$5000 (PTRF)			(590,964)
SEA	500	Decreased Sales Tax Vendor Allowance (GF)		8,272,394	8,642,642
SEA	500	Decreased Sales Tax Vendor Allowance (PTRF)		8,408,272	8,784,601
SEA	500	Increased Cigarette Tax Vendor Allowance (GF)		(2,500,000)	(2,500,000)
<b><u>Public Safety</u></b>					
HEA	1335	Coal mining		(3,360)	(3,528)
<b><u>Economic Development</u></b>					
SEA	250	Grain Buyers Warehouse and Licensing Agency		(160,000)	(160,000)
<b><u>Health and Human Services</u></b>					
HEA	1678	Cig Tax Dist. for Section 125 Plan Tax Credit		12,800,000	14,100,000
HEA	1678	Section 125 Plan Tax Credit		(8,000,000)	(9,300,000)
HEA	1678	Cig Tax Dist. For Provider Rate Reimbursement		12,800,000	14,100,000
HEA	1678	Cig. Tax Dist. For Wellness Program Tax Credit		(600,000)	(700,000)
HEA	1678	Cig. Tax Dist. For Indiana Tobacco Prevention Cessation Board		1,200,000	1,200,000
HEA	1678	Cig. Tax Dist. For Other Health Initiatives		20,100,000	22,300,000
<b>Total General Fund and PTRF Revenues</b>			<b>(11,072,128)</b>	<b>40,609,059</b>	<b>32,045,211</b>

The regular session of the 115th General Assembly passed several acts affecting dedicated revenues and expenditures. These acts and their estimated impacts are summarized as follows:

**DEDICATED FUND APPROPRIATIONS**

<b>Act</b>	<b>No.</b>	<b>Digest of the Act</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
<u><i>Health and Human Services</i></u>					
HEA	1678	Immunizations		11,000,000	11,000,000
HEA	1678	Indiana Check-up Plan		140,800,000	140,800,000

**DEDICATED FUND EXPENDITURES**

<b>Act</b>	<b>No.</b>	<b>Digest of the Act</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
<u><i>Taxation (state &amp; local)</i></u>					
HEA	1717	Regulation of Mortgage Brokers		214,620	29,400
<u><i>General Government</i></u>					
HEA	1173	State Police COLA		429,500	429,500
SEA	568	PERF COLA and 13th Check		270,000	270,000
HEA	1067	TRF Beneficiary Chnages		2,000,000	
<u><i>Public Safety</i></u>					
HEA	1027	Minimum wage	-	50,000	69,297
HEA	1425	Elimination of Abandoned Vehicle Program		(600,000)	(600,000)
<u><i>Transportation</i></u>					
SEA	105	Transportation Studies		1,900,000	50,000
HEA	1034	Covered Bridge Fund		47,400	47,400

**DEDICATED FUND REVENUES**

<b>Act</b>	<b>No.</b>	<b>Digest of the Act</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
<u><i>Taxation (state &amp; local)</i></u>					
HEA	1835	Initial License Fee to PTTF		300,000,000	200,000,000
HEA	1835	Slot Machine Wagering Tax to PTTF			108,184,271
HEA	1835	Gaming Integrity Fund			1,000,000
HEA	1835	Problem Gambling Fees into Mental Health Fund			1,000,000
HEA	1037	Home Energy Assistance Sales Tax Exemption (PMTF)		(15,236)	(15,843)
HEA	1037	Home Energy Assistance Sales Tax Exemption (CRSF)		(3,359)	(3,493)
HEA	1037	Home Energy Assistance Sales Tax Exemption (IRSLF)		(792)	(823)
HEA	1717	Regulation of Mortgage Brokers (LBRA)		601,050	130,050
SEA	270	Flexible Fuel Vehicle Incentives (PMTF)		(305)	(756)
SEA	270	Flexible Fuel Vehicle Incentives (CRSF)		(67)	(167)
SEA	270	Flexible Fuel Vehicle Incentives (IRSLF)		(16)	(39)
SEA	500	Decreased Sales Tax Vendor Allowance (PMTF)		106,785	111,564
SEA	500	Decreased Sales Tax Vendor Allowance (IRSLF)		6,727	7,028
SEA	500	Decreased Sales Tax Vendor Allowance (CRSF)		28,588	29,868
SEA	500	Increased Cigarette Tax Vendor Allowance (CT)		(200,000)	(200,000)
SEA	500	Increased Cigarette Tax Vendor Allowance (PRF)		(300,000)	(300,000)
SEA	500	Recording Fee for Affordable Housing (TBA)		1,129,445	1,129,445
HEA	1001	Change in Sales Tax Distribution (from GF to PMTF)		7,054,671	7,383,013

HEA	1001	Increase Tobacco Tax to housing Fund	6,300,000	6,700,000
HEA	1001	Changed in Other Tobacco tax Dist.	(400,000)	(400,000)
<b><u>Public Safety</u></b>				
HEA	1305	Cemetery Funds	1,000,000	1,000,000
HEA	1305	Cemetery Funds	156,000	156,000
HEA	1312	Accountants	90,400	90,400
HEA	1335	Coal mining	3,360	3,528
HEA	1425	Elimination of Abandoned Vehicle Program	(570,000)	(570,000)
HEA	1299	Senior Fishing Licenses	(39,200)	(39,200)
<b><u>Economic Development</u></b>				
SEA	250	Grain Buyers Warehouse and Licensing Agency	160,000	160,000
<b><u>Transportation</u></b>				
HEA	1,085	Semitrailer Registration Renewal Fee	(254,040)	(254,040)
SEA	463	Bureau of Motor Vehicles	(3,650,000)	(2,600,000)
HEA	1,623	Speeding in Work Zones	1,273,500	1,273,500
<b><u>Health and Human Services</u></b>				
HEA	1678	Immunizations--Funded through \$.33 increase in tobacco prod.	11,000,000	11,000,000
HEA	1678	Indiana Check-up Plan--\$.33 Tobacco Product Tax	142,100,000	143,900,000
HEA	1678	CHIP Expansion up to 300% of FPL	3,000,000	3,000,000
HEA	1678	CHIP Continuous Eligibility	83,000	83,000