

THE SCHOOL BULLETIN
ISSUED BY STATE BOARD OF ACCOUNTS

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June 2025

ITEMS TO REMEMBER

July 2025

- 1 Open a Fund Ledger and Ledger of Receipts for the next school year by entering the balance of each fund as determined and proved for June 30. Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances for the next school year by entering in each program account the balance of unexpended appropriations, and by entering in each expenditure account within each program, the balance of the unexpended allotment.
- 4 Legal Holiday – Independence Day (IC 1-1-9-1)
- 15 Last day to upload May files required by Amended State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during June to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 30 Collective Bargaining Report must be completed and uploaded to IEERB in Gateway.
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending June 30.
- 31 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Last day to file the Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period January 1, 2023 to June 30, 2023
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
- 31 Last day for self-administered special education cooperatives and school corporations who are fiscal agents of special education cooperatives to upload the required annual uploads per State Examiner Directive 2018-1.

August

- 1 Prove all ledgers for the month of July.
- 15 Last day to upload June files required by Amended State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.

ITEMS TO REMEMBER (CONTINUED)

August 2025 (Continued)

- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during July to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 29 Last day to file the Gateway Annual Financial Report and ECA Risk Reports with the State Board of Accounts. (IC 5-11-1-4)
- 31 Prior to September 1 of each year, the superintendent of each school corporation shall cause to be made to the department of homeland security an inspection report of all heating systems and supporting gas, oil, propane or any other fuel lines used for school purposes. (IC 20-26-7-28)
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

September 2025

- 1 Prove all ledgers for the month of August.
- 1 Last day for units with appointed boards to submit proposed 2024 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. (IC 6-1.1-17-20)
- 1 Legal Holiday – Labor Day. (IC 1-1-9-1)
- 15 Formal collective bargaining period begins (Optional informal negotiations may have been held up to this date). (IC 20-29-6-12)
- 15 Last day to upload July files required by Amended State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during August to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 30 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

ITEMS TO REMEMBER (CONTINUED)

September 2025 (Continued)

- 30 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students. (I.C. 20-43-4-2) The fall 2025 ADM count date of the eligible pupils enrolled in each school corporation and charter school is **October 1, 2025**.

CHART OF ACCOUNT UPDATES

We have updated the following items in the School Chart of Accounts on our website at <https://www.in.gov/sboa/political-subdivisions/schools/> .

- Chapter 4 – Fund Range 4000-4010 – Schoolwide Programs Consolidated Funds – **added**.
- Chapter 5 – Receipt Code 1998 – Schoolwide Programs Consolidated Funds Revenue – **added**.
- Chapter 6 – Expenditure code 60650 – Contributions to Schoolwide Programs Consolidated Funds– **added**.

AMENDED STATE EXAMINER DIRECTIVE 2018-1

State Examiner Directive 2018-1 was amended on April 23, 2025 to include additional annual reporting requirements for self-administered cooperatives and school fiscal agents of cooperatives.

The following files and governmental unit information are required to be uploaded by July 31st annually by self-administered cooperatives and schools who are fiscal agents of cooperatives in addition to the existing monthly and annual upload requirements:

- FY202X Special Education Cooperative Expenditure Allocation Form
- Detail of Co-op Receipts (for 84.027 and 84.173 in Excel format)
- Detail of Co-op Disbursements (for 84.027 and 84.173 in Excel format)
- Cooperative Award Letters from IDOE not previously uploaded
- Cooperative Board Minutes
- Cooperative Agreement in effect at June 30, 2025
- Cooperative Reimbursement Requests

The Special Education Cooperative Expenditure Allocation Form for fiscal year 2025 has been added to the State Board of Accounts website. This form can be downloaded from the [Schools webpage](#) under both "Hot Topics" and "Gateway".

If you have questions, please refer to the user guide for the Engagement Uploads located at: <https://gateway.ifionline.org/userguides/engagementguide>. If, after consulting the user guide, you still have questions, please contact the helpdesk at AnnualReports@sboa.in.gov. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available in the user guide.

CAPITAL PROJECTS PLAN AND NOTICE TO TAXPAYERS

IC 20-40-18-6 requires a School Corporation that wishes to use money in the operations fund during the year to pay for any items listed in IC 20-40-18-7 that are considered capital in nature to adopt a resolution approving the capital projects plan or amended capital projects plan. The School Corporation is also required to post the proposed plan or proposed amended plan on the school corporation's website before the hearing and must submit the proposed plan or proposed amended plan through the Department of Local Government Finance's computer gateway at least ten (10) days before the hearing. IC 5-3-1-2(b) requires notice of the hearing to be published one (1) time, not later than ten (10) days before the hearing. Once the resolution is approved, the plan or amended plan must be submitted to the DLGF within thirty (30) days after the adoption. The DLGF provided a memo on July 24, 2024 detailing the requirements when creating or amending a capital projects plan that can be viewed at the following link: <https://www.in.gov/dlgef/files/2024-memos/240724-Bolser-Memo-Capital-Projects-Plans.pdf>.

BUS REPLACEMENT PLAN AND NOTICE TO TAXPAYERS

IC 20-40-18-9 requires a School Corporation that wishes to use money in the operations fund during the year to pay for school bus replacement to adopt a resolution approving the bus replacement plan or amended bus replacement plan. The School Corporation is also required to post the proposed plan or proposed amended plan on the school corporation's website before the hearing and must submit the proposed plan or proposed amended plan through the Department of Local Government Finance's computer gateway at least ten (10) days before the hearing. IC 5-3-1-2(b) requires notice of the hearing to be published one (1) time, not later than ten (10) days before the hearing. Once the resolution is approved, the plan or amended plan must be submitted to the DLGF within thirty (30) days after the adoption. The DLGF provided a memo on July 24, 2024 detailing the requirements when creating or amending a bus replacement plan that can be viewed at the following link:

<https://www.in.gov/dlgf/files/2024-memos/240724-Bolser-Memo-Bus-Replacement-Plans.pdf>.

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENTS

IC 35-44.1-1-4(c) provides that among other ways a public servant does not commit a conflict of interest offense if they make a disclosure that meets the requirements of section (d). Section (d) requires the public servant to file a written disclosure. The State Board of Accounts has developed a state form in which a public servant can file that will meet the disclosure requirements of IC 35-44.1-1-4. The form can be completed electronically or scanned to an electronic file and should be uploaded to the state's Gateway website using the [Conflict of Interest Disclosure Statement Upload Tool](#). The tool can be found on the Gateway home page (<https://gateway.ifionline.org/>) right under the official's login. School Corporations should forward any additional questions over conflict-of-interest issues to their local legal counsel.

COURT FILING FEES

IC 33-37-3-1 states, "(a) The fees prescribed in civil actions or paternity actions may not be collected from the state or a political subdivision in an action brought by or on behalf of the state or the political subdivision. (b) This section does not prevent collecting fees from a defendant when the state or political subdivision is successful in its action."

Since school corporations are included in the definition of a political subdivision, court filing fees in both civil and small claims court are not applicable. Furthermore, the State Board of Accounts is of the audit position that item (b) above concerns the applicable court collecting the fees, not a school corporation.

MINIMUM WAGE AND OVERTIME PROVISIONS

Your attorney should be consulted concerning the federal minimum wage and overtime provisions of the Fair Labor Standards Act applicable to school corporations. The Act generally exempts professionals from coverage and teachers are expressly included in that category with certain exceptions. However, office personnel, maintenance workers, cafeteria workers, bus drivers and others have been included.

The State Board of Accounts prescribes Form 99C, Employee's Weekly (work period) Earnings Record (Form 99C), which is designed to meet the record keeping requirements of the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). The form should be maintained for employees who are not exempt from FLSA and who are not on a fixed work schedule when the governmental unit pays other than weekly.

School corporations should constantly be aware of all of the areas of employment in the school corporation where overtime right attaches and establish a system to accurately record hours worked.

TRIPS BY EMPLOYEES AND OFFICIALS, EXTRA-CURRICULAR TRIPS AND PAY FOR SERVICES

IC 20-26-5-4(a)(9) authorizes a school corporation to pay school employees for making certain trips during the time school is in session and to pay the expense of such necessary trips. We believe the statute also authorizes a school corporation to pay the reasonable expense of a trip made by a governing body member, if the school board adopts a resolution that such trip is in the interest of the school corporation. The subsection states in part ". . . when the governing body by resolution considers a trip by an employee of the school corporation or by a member of the governing body to be in the interest of the school corporation, including attending meetings, conferences, or examining equipment, buildings, and installation in other areas, to permit the employee to be absent in connection with the trip without any loss in pay and to reimburse the employee or the member the employee's or member's reasonable lodging and meal expenses and necessary transportation expenses. To pay teaching personnel for time spent in sponsoring and working with school related trips or activities."

PURCHASES WITH SUPPLIER THROUGH STATE CONTRACTS AND WITHOUT GIVING NOTICE OR RECEIVING BIDS

We often receive inquiries regarding how a school corporation can purchase supplies utilizing a State contract.

IC 4-13-1-1(c) states in part, ". . . the following entities may, with the consent of the commissioner of the department of administration, use the services of the department... (4) A political subdivision (as defined in IC 36-1-2-13)...."

IC 5-22-10-15(b) states, "A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9." IC 5-22-17-9 states, "A contract entered into by a state agency may require the contractor to offer to political subdivisions the services or supplies that are the subject of

**PURCHASES WITH SUPPLIER THROUGH STATE CONTRACTS AND WITHOUT GIVING
NOTICE OR RECEIVING BIDS (CONTINUED)**

the contract under conditions specified in the contract."

Please call the Department of Administration at (317)-232-3901 or visit the website at www.in.gov/idoa/ for more information.

DRUG FREE WORKPLACE ACT

School corporations which receive Federal assistance have an organizational-wide audit performed by the State Board of Accounts in accordance with Uniform Guidance. As a federal grantee school corporations need to be aware of compliance requirements for the Drug Free Workplace Act of 1988.

Please note the requirements for publication, establishing a drug-free awareness program, providing copies of the program, employee notification, and debarment provisions.

NEW LAWS AFFECTING SCHOOLS

The following is a Digest of some of the laws passed by the 2025 Regular and Special Sessions of the General Assembly affecting Schools. Please note the effective dates. Some of the laws do not pertain directly to Schools but are included for ready reference to the covered subject matter.

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

**Public Law 213-2025, House Enrolled Act 1002 – Various Effective Dates
Various education matters**

Adds IC 20-28-3-11; IC 20-28-5-12.3

Amends IC 6-1.1-18-34; IC 6-3-1-3.5; IC 8-1-2.6-13; IC 8-1-17.5-25; IC 10-19-2.2-1; IC 10-21-1-14; IC 12-17.2-7.2-6; IC 20-18-2-4.5; IC 20-18-2-19; IC 20-18-2-20.7; IC 20-18-3-2; IC 20-19-1-1.1; IC 20-19-2-2.1; IC 20-19-3-11.7; IC 20-19-3-12.2; IC 20-19-3-17; IC 20-19-3-18; IC 20-19-3-24; IC 20-20-1-1; IC 20-20-13-9; IC 20-20-38.5-2; IC 20-20-38.5-4; IC 20-20-41-1; IC 20-20-41-4; IC 20-24-3-4; IC 20-24-4-1; IC 20-24-4-1.5; IC 20-24-7-1; IC 20-24-7-9; IC 20-24-7-13; IC 20-24-8-5; IC 20-24-9-4; IC 20-24-11-1; IC 20-24-12-6; IC 20-24-13-6; IC 20-24.2-4-3; IC 20-24.2-4-4; IC 20-25-10-1; IC 20-25-10-5; IC 20-25-11-1; IC 20-25-12-1; IC 20-25-13-7; IC 20-26-4-1; IC 20-26-4-9; IC 20-26-5-24; IC 20-26-5-32; IC 20-26-10-3; IC 20-26-11-5; IC 20-26-11-6; IC 20-26-11-12; IC 20-26-12-1; IC 20-26-13-9; IC 20-26.5-2-2; IC 20-27-13-3; IC 20-28-3-0.3; IC 20-28-3-3; IC 20-28-3-3.5; IC 20-28-3-4.5; IC 20-28-5-12; IC 20-28-5-12.5; IC 20-25-8-15; IC 20-28-5-18; IC 20-28-5-27; IC 20-28-5.5-1; IC 20-28-5.5-1.5; IC 20-28-6-7; IC 20-28-6-7.5; IC 20-28-9-1.5; IC 20-28-10-3; IC 20-28-10-5; IC

NEW LAWS AFFECTING SCHOOLS

(Continued)

20-28-10-13; IC 20-28-10-16; IC 20-28-10-19; IC 20-28-11.5-4; IC 20-28-11.5-9; IC 20-30-4-5; IC 20-30-5-5.5; IC 20-30-5-5.7; IC 20-30-5-7; IC 20-30-5-9; IC 20-30-5-10; IC 20-30-14.5-3; IC 20-31-1-1; IC 20-31-3-3; IC 20-31-4.1-2; IC 20-31-4.1-3; IC 20-31-8-5.4; IC 20-31-8-10; IC 20-32-3-7; IC 20-32-5.1-11; IC 20-33-2-6; IC 20-33-2-25; IC 20-33-2-39; IC 20-33-5-5; IC 20-33-5-11; IC 20-33-8.5-7; IC 20-34-7-6; IC 20-34-7-7; IC 20-35-2-1; IC 20-36-2-1; IC 20-40-18-7; IC 20-42.5-2-1; IC 20-44-2-4; IC 20-45-8-29; IC 20-45-9-1; IC 20-45-9-3; IC 20-46-8-11; IC 20-51-1-4; IC 20-51-1-4.7; IC 20-51-1-6; IC 20-51-4-4; IC 21-18-15.1-9; IC 31-36-3-4; IC 34-30-14-7

Repeals IC 20-19-1-2; IC 20-19-2-5; IC 20-19-2-12; IC 20-19-2-15; IC 20-19-2-23; IC 20-19-3-16; IC 20-19-3-23.5; IC 20-19-3-26; IC 20-19-3-31; IC 20-19-3-32; IC 20-19-3-33; IC 20-19-5; IC 20-19-6.2; IC 20-20-1-13; IC 20-20-12; IC 20-20-13-19; IC 20-20-16; IC 20-20-18; IC 20-20-18.5; IC 20-20-24; IC 20-20-37; IC 20-20-37.4; IC 20-20-39-1; IC 20-20-39-2; IC 20-24-3; IC 20-24-3-6; IC 20-24-7-11; IC 20-24.5-4; IC 20-24.5-5; IC 20-26-4-6; IC 20-26-5-8; IC 20-26-5-9; IC 20-26-5-10.5; IC 20-26-5-28; IC 20-26-34.2; IC 20-26-7-41; IC 20-26-9-18; IC 20-26-11-8.5; IC 20-26-15; IC 20-26-18; IC 20-27-5-0.2; IC 20-27-13-5; IC 20-27-13-6; IC 20-28-2-7; IC 20-28-2-8; IC 20-28-3-6; IC 20-28-3-7; IC 20-28-5-26; IC 20-28-11.5-1; IC 20-28-11.5-5; IC 20-28-11.5-6; IC 20-28-11.5-7; IC 20-28-11.5-8; IC 20-28-11.5-8.5; IC 20-30-4-4; IC 20-30-5-8; IC 20-30-6.1-1; IC 20-30-6.1-3; IC 20-30-7-2; IC 20-30-7-3; IC 20-30-7-4; IC 20-30-7-5; IC 20-30-7-6; IC 20-30-7-7; IC 20-30-7-8; IC 20-30-7-9; IC 20-30-7-10; IC 20-30-7-11; IC 20-30-7-12; IC 20-30-7-14; IC 20-30-15; IC 20-31-2-4; IC 20-31-2-5; IC 20-31-5; IC 20-31-6; IC 20-31-7; IC 20-32-8; IC 20-32-9; IC 20-33-5-15; IC 20-34-3-24; IC 20-36-4; IC 20-37-2-1; IC 20-37-2-4; IC 20-37-2-10; IC 20-37-2-12; IC 20-39-1-3; IC 20-40-1-2; IC 20-40-1-3; IC 20-42-3; IC 20-43-15; IC 20-51.4-5.5-4; IC 20-52; IC 34-30-2.1-281

Removes and repeals various education provisions and expired education provisions, including provisions concerning the following: (1) Secretary of education criteria. (2) Certain department of education (department) requirements. (3) The advisory committee on career and technical education. (4) Use of hearing examiners by the state board of education (state board). (5) Credit for retaking a virtual course during certain time periods. (6) Children's social, emotional, and behavioral health plans. (7) Family friendly school designations. (8) The Indiana civic education commission. (9) Discretionary directives to the department. (10) The program for the advancement of math and science. (11) Access to telecommunication services. (12) Elementary school counselors, social workers, and school psychologists program and fund. (13) Grants for mental health counselor licenses for school counselors. (14) The arts education program. (15) The geothermal conversion revolving fund. (16) Clause requirements for certain charter school organizer documents. (17) Required acknowledgment by a current authorizer regarding a proposal by an existing charter school to another authorizer. (18) Requirements regarding a governing body of a school corporation (governing body) providing a noncharter school. (19) Charter requirements, including minimum year and annual performance target requirements. (20) Certain notice requirements from an authorizer to an organizer that is not in compliance. (21) Indiana school for the arts. (22) Allowing the board of trustees of Vincennes University to establish a grammar school. (23) Designation of certain committees by a governing body. (24) Governing body use of funds for associations. (25) Developing and reviewing evidence based plans with parents for improving student behavior and discipline. (26) Township trustees and the sale of schoolhouses. (27) School health advisory councils and adoption of a school corporation policy on child nutrition and physical activity. (28) Certain agreement requirements regarding joint programs. (29) Certain requirements regarding the transfer of a student to another school. (30)

NEW LAWS AFFECTING SCHOOLS

(Continued)

Freeway school corporation and freeway school program. (31) Policies, programs, and reports regarding criminal organization activity. (32) Transportation program discretion. (33) Recommendations regarding certain powers and duties of the department. (34) Culturally responsive methods. (35) Certain training and professional development requirements. (36) Certain teacher leave requirements. (37) Ineligibility for state funds for adopting residence requirements. (38) Certain compensation included in computing a teacher's retirement benefit. (39) Penalty for failing to comply with working schedule requirements. (40) Discretionary modification of graduation plan. (41) Required course on safety education. (42) Compilation of leaflets regarding hygiene, sanitary science, and disease prevention. (43) Making a violation regarding teaching certain disease information an infraction. (44) Certain elective courses and teachings. (45) Voluntary summer school program and joint summer school program requirements. (46) Technology preparation curriculum. (47) Community or volunteer service programs. (48) Nonsession school activities. (49) Requirements regarding Indiana academic standards. (50) Strategic and continuous improvement and achievement plans. (51) Cultural competency. (52) Student educational achievement grants. (53) Remediation grant program. (54) Postsecondary workforce training program remediation reduction. (55) Requirement to provide an enrollment form for the twenty-first century scholars program to certain students. (56) Governor's scholars academy. (57) Seminary township school fund. (58) Dual credit teacher stipend matching grant fund. (59) Student enrichment grants. (60) The study of ethnic and racial groups as a semester elective course. (61) Requirements regarding proposed charter school economic interest statements. (62) Certain charter requirements for adult high schools. (63) Required policies on contacting employment references. (64) Certain requirements concerning staff performance evaluations. (65) Authorizer responsibility for charter school compliance with applicable legal standards. (66) Certain nondiscrimination provisions regarding students who transfer from charter schools to public noncharter schools. Merges and amends provisions regarding fund distribution upon the termination of a charter and the cessation of a charter school. Amends the age eligibility for a member of a governing body. Amends the time period by which a governing body must organize by electing officers. Establishes information that must be included in a consolidated audit by an organizer. Provides adult high schools are excluded from all cohort based graduation rate calculations except to the extent required under federal law. Amends the termination and notice requirements with regard to terminating a transportation program. Relocates and amends a provision regarding classroom instruction curriculum in teacher preparation programs. Provides that the secretary of education (instead of the governor) shall appoint the director of special education. Amends required frequency of child abuse and neglect training. Requires the department to make a list of best practices and guidelines regarding classroom behavioral management strategies and a list of best practices to reduce student discipline. Permits the governing body of a school corporation or an organizer of a charter school to assess and collect a reasonable fee for certain supplies and materials. Amends certain financial statement filing requirements regarding school trusts to pool assets for insurance coverage. Repeals a provision regarding requiring certain CSA participating entities to provide evidence of certain unencumbered assets. Makes technical and conforming changes.

Public Law 27-2025, House Enrolled Act 1016 – Effective July 1, 2025**Various education matters**

Provides for the appointment of a fire chief, or the fire chief's designee, to a county school safety commission.

Amends IC 10-21-1-12

NEW LAWS AFFECTING SCHOOLS

(Continued)

Public Law 28-2025, House Enrolled Act 1033 – Effective July 1, 2025
Retainage requirements

Amends IC 5-16-5.5-3.5; IC 36-1-12-14

Changes the maximum amount of retainage for certain state and local public works projects from: (1) 10% to 6% of the dollar value of all work satisfactorily completed until the public work is 50% complete; and (2) 5% to 3% of the dollar value of all work satisfactorily completed until the public work is substantially complete. Removes the requirement of a minimum amount of retainage for certain state and local public works projects.

Public Law 153-2025, House Enrolled Act 1064 – Effective July 1, 2025
School transfers

Amends IC 20-16-11-30; IC 20-26-11-32; IC 20-26-11-33

Removes language prohibiting certain students from enrolling into a school corporation primarily for athletic reasons.

Public Law 30-2025, House Enrolled Act 1102 – Effective July 1, 2025
Contracting for preschool programs

Amends IC 20-20-28-5

Removes language restricting school corporations from entering into a contract with a religiously affiliated nonprofit preschool program.

Public Law 158-2025, House Enrolled Act 1134 – Effective July 1, 2025
Executive Session

Amends IC 5-14-1.5-6.1

Allows meetings of a state or local agency governing body concerning the following topics to be held in executive session: (1) Employee health care options with respect to special exceptions to coverage. (2) Employee specific compensation or employment matters of individual employees (excluding general discussion of employee compensation during a budget process). (3) Employee handbook changes. (3) Review of negotiations on the performance of publicly bid contracts, when public knowledge may result in increased cost. (4) Solicitation of contract proposals containing a bidder's proprietary information.

Public Law 165-2025, House Enrolled Act 1285 – Effective Upon Passage
Education Matters

Adds IC 20-19-3-36; IC 20-26-5-45; IC 20-26-5-46; IC 20-33-7-5

Prohibits a school corporation from doing the following: (1) Removing a student's property without providing the student's parent with the opportunity to collect the student's property if the student has died, transferred, dropped out, or otherwise withdrawn from enrollment in the school corporation for any reason. (2) Adopting a policy or otherwise preventing a parent of a student from recording a meeting concerning the student's

NEW LAWS AFFECTING SCHOOLS

(Continued)

individualized education program. Requires each school corporation to ensure at least one employee in each school building that is used for classroom instruction: (1) has obtained nonviolent crisis intervention training; and (2) is present in the school building during the school year while school is in session. Establishes requirements regarding the employee. Requires the department of education to review nonviolent crisis intervention training programs and make recommendations to school corporations regarding the training of employees.

Public Law 230-2025, House Enrolled Act 1427 – Various Effective Dates
Department of Local Government Finance

Adds	IC 6-1.1-4-47; IC 6-1.1-10-51; IC 6-1.1-18.5-31; IC 6-1.1-18.5-31.5; IC 6-1.1-18.5-32; IC 6-1.1-22-19; IC 6-1.1-24-0.9; IC 6-1.1-30-18.5; IC 6-1.1-50.1; IC 6-1.1-51; IC 6-3-1-41; IC 6-3-1-42; IC 6-3-1-43; IC 6-3-2-3.3; IC 6-31-40-9.5; IC 6-31-40-11; IC 6-3.1-40-12; IC 6-3.6-9-17.6; IC 6-9-14-9; IC 6-9-27-5.5; IC 6-9-29-8; IC 6-9-29.5-5; IC 6-9-38; IC 6-9-60; IC 6-9-61; IC 6-9-62; IC 6-9-63; IC 6-9-64; IC 6-9-65; IC 6-9-66; IC 6-9-67; IC 6-9-68; IC 6-9-69; IC 6-9-70; IC 6-9-71; IC 6-9-72; IC 6-9-73; IC 6-9-74; IC 6-9-75; IC 6-9-76; IC 6-9-77; IC 12-15-1.3-18.7; IC 20-46-1-23; IC 35-52-6-85; IC 35-52-6-85.5; IC 35-52-6-85.6; IC 35-52-6-85.7; IC 36-7-4-6.5; IC 36-7.5-6-5; IC 36-8-28
Amends	IC 4-12-1-20; IC 4-13.6-5-4; IC 5-1-11-1; IC 5-1-11-6; IC 5-13-8-9; IC 5-13-9-4; IC 5-13-9-5; IC 5-13-9-11; IC 5-14-3.7-2; IC 5-14-3.8-3.5; IC 5-14-9-6; IC 5-14-9-8; IC 6-1.1-3-7; IC 6-1.1-3-7.2; IC 6-1.1-3-28; IC 6-1.1-3-29; IC 6-1.1-4-4.5; IC 6-1.1-4-13.6; IC 6-1.1-8-24.5; IC 6-1.1-8-28; IC 6-1.1-8-45; IC 6-1.1-8.5-3; IC 6-1.1-10-16; IC 6-1.1-10-18.5; IC 6-1.1-10-36.5; IC 6-1.1-10-46; IC 6-1.1-12-13; IC 6-1.1-12-14; IC 6-1.1-12-14.5; IC 6-1.1-12-15; IC 6-1.1-12-17.8; IC 6-1.1-12-17.9; IC 6-1.1-12-43; IC 6-1.1-12-46; IC 6-1.1-15-3; IC 6-1.1-15-4; IC 6-1.1-17.1; IC 6-1.1-17-5.4; IC 6-1.1-17-20; IC 6-1.1-17-20.3; IC 6-1.1-22-8.1; IC 6-1.1-22-8.1; IC 6-1.1-24-17.5; IC 6-1.1-28-1; IC 6-1.1-30-18; IC 6-1.1-37-4; IC 6-1.1-37-10; IC 6-1.1-51.3-2; IC 6-1.5-5-2; IC 6-1.5-5-5; IC 6-3-2.1-4; IC 6-3-2.1-5; IC 6-3.1-40-5; IC 6-3.1-40-6; IC 6-3.1-40-7; IC 6-3.6-6-8; IC 6-3.6-6-12; IC 6-3.6-7-8.5; IC 6-3.6-7-21; IC 6-3.6-9-15; IC 6-6-5-5; IC 6-6-5-5.2; IC 6-6-6.5-13; IC 6-8.1-9.5-10; IC 6-8.1-10-2.1; IC 6-8.1-10-6; IC 6-9-2.5-7; IC 6-9-2.5-7.5; IC 6-9-2.5-7.7; IC 6-9-14-6; IC 6-9-18-3; IC 6-9-18-6; IC 6-9-27-3; IC 6-9-27-5; IC 6-9-47.5-4; IC 6-9-47.5-9; IC 8-1-34-24; IC 14-27-6-40; IC 16-46-10-3; IC 20-24-7-6; IC 20-24-8-5; IC 20-48-1-4; IC 36-2-2-4; IC 36-2-2-5; IC 36-2-3.5-1; IC 36-2-6-18; IC 36-3-5-8; IC 36-7-18-31; IC 36-10-3-24; IC 36-10-8-16; IC 36-10-9-15; IC 36-10-10-20; IC 36-10-11-21; IC 36-10-13-8
Repeals	IC 6-1.1-3-26; IC 6-1.1-3-27; IC 6-1.1-51.3-3; IC 6-1.1-51.3-4; IC 6-2.5-5-58; IC 6-3.1-40-3; IC 6-3.1-40-9; IC 6-9-18-6.5

Increases the threshold that applies to public works projects for which the department of natural resources may use its employees to perform the labor and supervision for the project. Removes the sunset of provisions that authorize the sale of bonds at a negotiated sale. Amends provisions pertaining to the investment of public funds in certain depositories. Requires the fiscal officer (rather than the executive) of a political subdivision to upload certain contracts to the Indiana transparency website (website). Permits the political subdivision to identify an individual other than the fiscal officer to upload contracts to the website. Provides that the change to the agricultural base rate in Senate Bill 1 does not apply for the January 1, 2025, assessment date to land in inventory. Repeals the increase in the personal property tax exemption for the 2025 assessment in Senate Bill 1, but retains the increase of the personal property tax exemption

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to \$2,000,000 for the 2026 assessment date and thereafter. Removes an exception to provisions added in Senate Bill 1 exempting depreciable personal property placed in service after January 1, 2025, from the 30% minimum valuation floor if property tax revenue that is attributable to the depreciable personal property is pledged as payment for bonds, leases, or other obligations. Repeals the local property tax credits for veterans enacted in Senate Bill 1 and reinstates the property tax deductions in current law for veterans that were expired under Senate Bill 1. Provides that the personal property online submission portal (portal) may be used to file a personal property return until 2026. Repeals (effective January 1, 2026) the provision requiring the establishment of the portal and makes corresponding changes. Adds requirements for the filing of a petition for review of land values. Amends a provision pertaining to the assessment of solar land. Provides for the assessment of community land trust property and a property tax credit for community land trust property. For purposes of public utility companies, specifies that the period of time that a taxpayer may file an objection with the department of local government finance (DLGF) is not later than 15 days after the notice is postmarked. Provides, for particular calendar years, that all or part of a building is deemed to serve a charitable purpose and is exempt from property taxation if it is owned by certain nonprofit entities. Establishes a maximum entry fee per unit that may be charged by a continuing care retirement community to qualify for the property tax exemption. Adds, for particular calendar years, continuing care retirement communities, small house health facilities, and qualified residential treatment providers to the list of exempt entities for purposes of another property tax exemption. Provides that the DLGF may (as opposed to shall) adopt certain rules with respect to property of an exempt organization used in a nonexempt trade or business. Amends the requirements that must be satisfied to receive a property tax exemption for property used by a for-profit provider of early childhood education. Establishes a partial property tax exemption for an employer that provides child care on the employer's property for the employer's employees and certain other employees. Amends certain notice and procedural provisions applicable to proceedings before the Indiana board of tax review. Clarifies the deadline for submitting amended certified net assessed value amounts. Specifies the calculation of the maximum permissible property tax levy for certain units that fail to comply with certain budget and tax levy review and adoption procedures. Adds provisions that: (1) require the DLGF to increase the maximum permissible property tax levy for certain qualifying municipalities for property taxes first due and payable in 2025 to include all debt service levies of the qualifying municipality for property taxes first due and payable in 2025; (2) specify that the adjustment is a one time and permanent increase; (3) modify the: (A) local income tax trust account threshold percentage of a county that contains a qualifying municipality (for purposes of determining whether the county shall receive a supplemental distribution); and (B) certified share allocation determination for a qualifying municipality; and (4) prohibit the use funds from the state general fund to make up certain local income tax related shortfalls. Provides temporary one time increases for the maximum permissible ad valorem property tax levies for Shelby County and the Shelby County solid waste management district. Provides that the county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value. Requires the DLGF, in a manner determined by the DLGF, to include on the coupon page of each property tax statement educational information regarding the eligibility and procedures for various property tax benefits available to certain taxpayers. Provides that a tract or item of real property owned by a political subdivision may not be sold at a tax sale. Removes a provision requiring the county executive to provide an annual report to the legislative council concerning certain tax sales. Provides that property tax assessment board of appeals members' terms must be staggered for a two year period and begin on January 1. Provides that a property tax payment made by a check processing company received after the due date for the property taxes is considered to be made on or before the due date if the taxpayer provides reasonable evidence that the payments were made on or before the due date. Reestablishes the deduction for aircraft entitling a taxpayer to a deduction from the assessed value of abatement property in each year in which the abatement property is subject to taxation for ad valorem property taxes. Provides a sales tax exemption for sales by agricultural commodity trade associations made at the state fair. Provides

NEW LAWS AFFECTING SCHOOLS

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certain sourcing rules for the adjusted gross income of an investment partnership. Defines "investment partnership" and other related terms. Specifies that an electing entity or pass through entity shall be permitted to claim a credit for taxes withheld or paid on the entity's behalf. Allows an electing entity to make elections to claim certain state tax liability credits and sets forth requirements that apply to those elections. Expands the physician practice ownership tax credit against state tax liability to practicing physicians (instead of only primary care physicians) who have an ownership interest in a physician practice and meet other eligibility criteria. Limits the total amount of physician practice ownership tax credits that may be awarded in a state fiscal year. Specifies that a volunteer fire department that applies to the county adopting body for a distribution of local income tax revenue that is allocated to public safety purposes must do so through the fiscal officer of the unit served by the department. Allows the Fountain County council to adopt a resolution to make a one time transfer from the county jail revenue fund to the county general fund to be used for specified purposes. Allows revenue generated from a special purpose local income tax rate in Starke County to be used to operate and maintain the county jail and related facilities. Increases the amount of the local collection assistance fee. Provides a presumption of reasonable cause exception to the penalty for failure to file a return in the case of certain small partnerships. Amends the provisions to conform to the reasonable cause exception applicable to the failure to file penalty available under federal tax procedures (IRS Rev. Proc. 84-35, 1984-1 C.B. 509). Authorizes numerous local units to impose food and beverage taxes. Allows the town of Shipshewana to increase its food and beverage tax. Removes language excluding transactions that occur at a historic hotel from the Orange County food and beverage tax and amends provisions that apply to the uses of the tax revenue. Repeals provisions authorizing the imposition of food and beverage taxes in Wayne County. Reallocates the amounts of revenue received from the Vanderburgh County innkeeper's tax that is deposited in certain funds. Authorizes certain counties to impose an innkeeper's tax under separate enabling statutes. Allows Brown County to increase its innkeeper's tax rate. Prohibits the deposit or transfer of money in an innkeeper's or food and beverage tax fund into any other fund, or deposit or transfer of money from any other fund into an innkeeper's or food and beverage tax fund. Requires a local unit that imposes a food and beverage tax (as part of its required annual reporting) to provide to the state board of accounts a consolidated financial statement for the preceding year. Requires the state board of accounts to: (1) determine whether or not local units imposing a food and beverage tax, and other entities that receive a distribution of food and beverage tax revenue, are in compliance with current reporting requirements and applicable statutory requirements; and (2) submit a report of its findings to the legislative council. Provides for a reduction of the percentage of gross revenue to be paid to a unit of local government by a holder of a cable franchise. Requires the office of the secretary of family and social services to apply to the United States Department of Health and Human Services for an amendment to each home and community based services Medicaid waiver for certain eligibility criteria related to asset limit thresholds. Specifies that certain school corporation property tax referenda are eligible to be on the ballot in an election held in the fall of 2025. Applies certain access to financial data requirements to charter schools. Restores language in a provision amended by Senate Bill 1 regarding optional revenue sharing with charter schools. Specifies that a minimum population for application of certain provisions concerning: (1) the assessment of industrial facilities; (2) the general government of counties; and (3) the division of powers of certain counties; is 450,000 (instead of 400,000). Allows a county fiscal body to make loans of money for not more than 10 years (rather than five years under current law) and issue notes for the purpose of refunding those loans. Allows a person who is: (1) engaged in the business of renting or furnishing, for periods of less than 30 days, certain lodging facilities located within an economic development district; and (2) liable for a special benefits assessment for the property; to charge a fee of not more than \$1 per night. Provides that the northwest Indiana regional development authority must be reimbursed for amounts deposited in the blighted property demolition fund not later than July 1, 2027 (instead of July 1, 2026). Requires local units to make semiannual fire service reports to the state fire marshal which, in turn, is required to submit the data

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reported to the legislative council. Provides for funding for cultural institutions. Urges the legislative council to assign to the appropriate interim study committee the task of studying certain issues relating to property exempt for charitable purposes. Amends a 2025 law requiring certain disclosures concerning appointed officers to provide that if an appointed board is a subgroup of an elected body that is appointed entirely: (1) from the body's elected members; and (2) by a member or members of the elected body; the appointed board may publish a board member's name and elected title in the board's meeting notice or agenda with a link or web address to the website where information of each board member's appointment and term is published. Removes provisions enacted by HEA 1001-2025 that: (1) treated the local government investment pool as a financial institution; and (2) considered the seven day yield published weekly by the treasurer of state to be a quote for purposes of the law governing the deposit and investment of public funds. Provides that money in the Pokagon Band Tribal-state compact fund is continuously appropriated for the purposes of the fund. Provides that funding to a local board of health from the local public health fund may only be used for Indiana residents who are lawfully present in the United States. Resolves conflicts.

Public Law 231-2025, House Enrolled Act 1498 – Effective July 1, 2025
School accountability

Adds IC 20-31-8-11; IC 20-31-8-11.1

Amends IC 20-19-11-4; IC 20-31-8-4; IC 20-31-8-5.4; IC 20-31-8-10

Repeals IC 20-31-8-1; IC 20-31-8-2

Repeals certain provisions regarding statewide assessment scores and the establishment of categories or designations of school performance. Requires the state board of education to establish a new methodology for designating school performance. Extends the expiration of certain provisions regarding the posting of school information. Provides that the proposals to align diploma waiver statutes with new diploma requirements may include a proposal to eliminate diploma waivers.

Public Law 177-2025, House Enrolled Act 1499 – Effective July 1, 2025
Education matters

Amends IC 20-30-5.6-8; IC 20-32-8.5-2; IC 21-16-2-4

Provides that certain students have the opportunity to retake the determinant evaluation of reading skills at least twice in the summer before grade 3 retention requirements apply. Requires the department of education to establish a registration process for schools to exempt certain English language learners from compliance with grade 3 retention requirements until the beginning of the 2027-2028 school year. Allows required career fairs to be held off of school property if the school provides transportation. Amends agreement requirements with regard to the employment aid readiness network (EARN) Indiana program. Makes a technical correction.

NEW LAWS AFFECTING SCHOOLS

(Continued)

Public Law 232-2025, House Enrolled Act 1515 – Effective July 1, 2025**Education and higher education matters**

Adds	IC 20-19-3-40; IC 20-20-52; IC 20-20-53; IC 20-20-54; IC 20-25-17; IC 20-26-5-47; IC 20-26-16-1.5; IC 20-51-4-5.5; IC 21-13-11-15; IC 21-13-12; IC 21-41-11-0.5; IC 36-2-6.5; IC 36-7-2.4
Amends	IC 20-19-9-4; IC 20-19-9-5; IC 20-26-4-4.5; IC 20-26-16-1; IC 20-26-16-2; IC 20-26-16-3; IC 20-26-16-4; IC 20-26-16-5; IC 20-26-16-6; IC 20-34-8-9; IC 21-12-8-9; IC 21-13-1-5; IC 21-13-11-8; IC 21-13-11-8; IC 21-13-11-10; IC 21-41-11-4IC 21-41-11-7; IC 21-41-11-8; IC 21-44-1-10

Provides that accredited nonpublic schools are eligible to participate in the following: (1) The establishment of police departments. (2) The science, technology, engineering, and mathematics teacher recruitment grants. (3) The principal institute. Provides that charter schools are eligible to receive science, technology, engineering, and mathematics teacher recruitment grants. Establishes, for three school years: (1) a centralized school facilities pilot program; and (2) a student transportation pilot program. Allows: (1) not more than three applications, as selected by the department of education (department), to participate in the centralized school facilities pilot program; and (2) not more than three applications, as selected by the department, to participate in the student transportation pilot program (pilot programs). Establishes a: (1) local centralized school facilities board; and (2) local student transportation board; for participating school corporations and schools and grants the local boards certain powers and duties. Allows school corporations and schools to opt out of the pilot programs by providing a one year notice. Requires the department of local government finance, in consultation with the department, to prepare and submit reports that include certain recommendations. Establishes a mastery based education pilot program administered by the department. Establishes the Indianapolis local education alliance and requires the alliance to conduct a school facilities assessment and establish a school facilities and transportation implementation plan. Allows a parent of a choice scholarship student or an eligible choice scholarship school on behalf of a parent to petition the department to reconsider the eligibility of a choice scholarship student enrolled in the school if the parent has reason to believe that the student was determined ineligible due to enrollment data inaccuracies reported by a school. Provides that a student must be withdrawn from enrollment in a school corporation's virtual education program if the student accumulates 10 consecutive or 18 cumulative unexcused absences (instead of the number of unexcused absences sufficient to result in the student's classification as a habitual truant). Amends eligibility requirements for the high value workforce ready credit-bearing grant. Establishes the: (1) county deputy prosecuting attorney and public defender scholarship program; and (2) county deputy prosecuting attorney and public defender scholarship fund. Provides that a land use application for any approval that is required by a unit for a public or nonpublic school may not be denied for the sole reason that the requesting entity is seeking to establish a public or nonpublic school. Provides that, if Vigo County transfers or gifts any unencumbered funds to a school corporation, the county executive may establish a local board to have oversight and manage the use of the funds. Provides that the expenses of the local board shall be paid by the county. Requires certain individuals and certain schools to ensure that an AED is operational and present at certain events, and that individuals present at certain events are aware of the location of the AED and emergency plans regarding the use of the AED. Adds a requirement regarding certain school emergency action plans for sudden cardiac arrest. Removes certain sudden cardiac arrest training and certificate of completion requirements. Establishes requirements regarding a standardized admissions test for state educational institutions that offer certain health education programs. Requires a public school provide written notification to an employee and parent of a student not later than 14 days regarding certain unsubstantiated or otherwise dismissed allegations. Requires the department to submit a report to the general assembly on the academic readiness of students who enroll

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in a virtual school or program. Provides that the state board shall adopt rules regarding financial reporting and oversight required by a school corporation and a vendor who enter into or renew a contract relating to the operation of a dedicated virtual education school. Resolves conflicts.

Public Law 180-2025, House Enrolled Act 1634 – Effective July 1, 2025**Math education**

Adds IC 20-30-18; IC 20-32-6.5

Amends IC 20-28-3-1; IC 20-28-3-3.2

Requires each school corporation and charter middle school to automatically enroll a student who meets certain conditions in a middle school advanced math course. Allows a parent of a student to opt out of automatic enrollment. Requires the department of education to submit a report to the legislative council that includes certain middle school advanced math course student percentage information. Establishes requirements regarding: (1) mathematics screening, evaluation, and intervention; and (2) teacher preparation program math curriculum and content.

Public Law 238-2025, House Enrolled Act 1637 – Effective July 1, 2025**School and public safety matters**

Adds IC 10-17-9-0.9; IC 10-17-10-0.5; IC 10-17-13.5-1.5; IC 10-17-13.5-7; IC 10-19-3.5; IC 36-1-8.5-1.5; IC 36-8-10.5-7.5

Amends IC 1-1-4-5; IC 3-5-2-49.3; IC 4-13-16.5-1; IC 4-15-2.2-32; IC 4-23-34-9; IC 5-9-3-1; IC 5-9-3-2; IC 5-9-4-3; IC 5-10.3-7-5; IC 5-10.4-4-8; IC 6-3-2-4; IC 8-22-2-1; IC 8-22-3-3.9; IC 9-13-2-5.3; IC 9-18.5-4-1; IC 9-18-5-4-2; IC 9-18.5-4-3; IC 9-18.5-4-4; IC 9-18.5-7-3; IC 10-16-6-9; IC 10-16-6-12; IC 10-16-20-2; IC 10-17-1-9; IC 10-17-2-2; IC 10-17-9-5; IC 10-17-9-7; IC 10-17-10-1; IC 10-17-10-4; IC 10-17-11-10; IC 10-17-12-2; IC 10-17-12-7.5; IC 10-17-13.5-3; IC 10-17-13.5-4; IC 10-18-9-1; IC 10-19-7-3; IC 10-21-1-3; IC 10-21-1-10; IC 10-21-1-13; IC 10-21-1-14; IC 10-21-1-15; IC 10-21-1-16; IC 10-21-1.5-4; IC 13-17-9-1; IC 13-17-9-3; IC 16-31-3-10; IC 16-33-4-1; IC 16-33-4-7; IC 20-20-7-3; IC 20-20-7-7; IC 20-26-18.2-3; IC 20-38-3-2; IC 21-14-1-2.7; IC 21-27-2-1.5; IC 22-2-13-2; IC 22-4.1-4-3.3; IC 22-9-9-2; IC 22-12-2.5-3; IC 22-12-7-1; IC 22-12-7-8; IC 22-12-7-12; IC 22-14-2-4; IC 22-14-2-7; IC 22-14-2-8; IC 22-15-3.2-7; IC 22-15-5-16; IC 23-14-73-1; IC 24-2-2-1; IC 25-1-12-3; IC 25-10-1-7; IC 25-25-2-1; IC 25-36.1-2-5; IC 25-37-1-14; IC 27-1-22-26; IC 27-1-22-26.1; IC 27-7-14-1; IC 29-3-9-1; IC 33-42-9-10; IC 35-31.5-2-185; IC 35-42-2-2; IC 35-42-4-7; IC 35-44.1-3-1; IC 36-1-8.5-2; IC 36-8-2.1-3; IC 36-8-4-10; IC 36-8-4.7-3; IC 36-8-4-7.5; IC 36-8-5-8; IC 36-8-10-10.4; IC 36-8-10.5-8; IC 36-8-10.5-9; IC 36-8-10.5-12; IC 36-8-13-3

Repeals IC 20-19-3-14

Expands the eligibility requirements for admission to the Indiana Veterans' Home. Provides that the department of natural resources shall provide staff support for the Indiana semiquincentennial commission (commission). (Current law provides that the Indiana department of veterans' affairs provides staff support for the commission.) Adds a definition of an "eligible person" for purposes of administering grants for veteran

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services (GVS). Provides that a qualified entity may receive a GVS to provide certain services to support an eligible person. Makes changes to the qualifications to receive a veteran's burial allowance. Establishes the Medal of Honor license plate. Restores a provision of current law concerning certain disability ratings, as determined by the United States Department of Veterans Affairs, and educational cost exemptions. Updates references throughout the Indiana Code relating to the armed forces of the United States or uniformed services to include the United States Space Force. Changes references relating to military discharges. Makes technical changes to various references relating to the components of the armed forces of the United States. Provides that Hamilton County is not subject to the political party membership requirements for a board of aviation commissioners or an airport authority. Establishes the office of school safety within the department of homeland security (department) for the purpose of coordinating and administering school security and safety resources. Changes the composition of the secured school safety board. Requires a school corporation or charter school to comply with certain safety related requests by the office of school safety. Authorizes the department to issue enforcement orders in accordance with rules adopted by the board of firefighting personnel standards and education. Removes emergency medical services enforcement authority from the state fire marshal's management authority. Provides that the department, a fire department, an airport fire department, or a volunteer fire department may open burn for fire training purposes if certain conditions are met. Makes various changes to provisions relating to the department's enforcement authority pertaining to the administrative adjudication of building fire and safety laws. Amends the definition of "law enforcement officer" to include the state fire marshal and the executive director or fire investigator of the department. Provides that the fire prevention and building safety commission, with certain exceptions, may not adopt a final rule for more than three building codes during any 12 month period. Defines "correctional services provider" and adds correctional services providers to the definition of "covered person" for purposes of restricting access to a covered person's address on a public property data base website. Provides that a school resource officer who has completed Tier I or Tier II basic training has statewide jurisdiction. Provides that a school resource officer may pursue a person who flees from a school resource officer after the school resource officer has, by visible or audible means, including the operation of the school resource officer's siren or emergency lights, identified themselves and ordered the person to stop. Increases the penalty for criminal recklessness from a Class B to a Class A misdemeanor. Specifies that the immunities and limitations on liability that apply to a law enforcement officer (and the officer's employing agency) acting within the officer's jurisdictional area also apply to an officer (and employing agency) acting outside the jurisdictional area under certain circumstances. Makes pointing a firearm by a passenger in a vehicle whose driver is committing criminal recklessness a Level 6 felony under certain circumstances. Adds a hospital police department to the definition of police departments required to provide police officers with certain rights. Repeals the provision establishing the department of education's division of school building physical security and safety. Makes conforming amendments.

Public Law 181-2025, House Enrolled Act 1641 – Effective July 1, 2025
County government matters

Adds IC 34-58-1-2.1; IC 36-2-2.9-15

Amends IC 5-14-1.5-6.1; IC 6-1.1-5.5-2; IC 9-24-1-7; IC 10-17-3-2; IC 10-17-3-3; IC 16-23-1-12; IC 16-37-3-12; IC 20-23-5-41; IC 29-1-7-23; IC 36-2-7-10; IC 36-2-7-10.1; IC 36-2-7-10.2; IC 36-2-7-10.5; IC 36-2-7-10.7; IC 36-2-7-19; IC 36-2-7.5-11; IC 36-7-14-39; IC 36-7-15.1-35.5

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Allows an executive session to be held to communicate with an attorney, subject to the attorney client privilege. Excludes conveyances to a unit from the definition of a "conveyance document". Amends requirements for local ordinances concerning the operation of a golf cart or an off-road vehicle. Provides that if a body is to be transported by common carrier, the person in charge of interment shall secure a burial transit permit in duplicate from certain individuals. Provides that the governing body of a school corporation may enter into a public-private agreement for the construction or renovation of school buildings under the statutes governing public-private agreements. Provides that certain fees collected by the county recorder are deposited in the county recorder's records perpetuation fund. Provides that a fee for recording a mortgage assumption is the same as the fee for recording a mortgage. Prohibits a county employee from taking action on a county contract, unless permitted by a county ordinance. Amends the definition of "residential property" used for an allocation area established after June 30, 2025. Provides that, after June 30, 2025, no action shall be brought with respect to jail or prison conditions under state law by an offender until such administrative remedies as are available are exhausted.

Public Law 97-2025, House Enrolled Act 1660 – Effective July 1, 2025
Excused absence from school

Amends IC 20-33-2-14

Adds IC 20-33-2-17.8

Provides that the governing body of a school corporation or the chief administrative officer of a nonpublic school system shall authorize the absence and excuse of a school student if the student participates in certain events offered by the National FFA Organization, the Indiana FFA Association, or a 4-H club. Provides that a student's excused absences may not exceed six days in a school year. Provides that the student must be in good academic standing.

Public Law 68-2025, Senate Enrolled Act 1 – Effective Various Dates
Local government finance

Adds IC 5-1-14-17; IC 6-1.1-2-11; IC 6-1.1-3-29; IC 6-1.1-18-45 IC 6-1.1-12-47; IC 6-1.1-17-23; IC 6-1.1-20-4.1; IC 6-1.1-20-4.6; IC 6-1.1-20.6-7.7; IC 6-1.1-30-20; IC 6-1.1-31-14; IC 6-1.1-51.3; IC 6-1.1-52; IC 6-3.6-3-3.3; IC 6-3.6-5-7; IC 6-3.6-6-0.5; IC 6-3.6-6-3.1; IC 6-3.6-6-4.3; IC 6-3.6-6-4.5; IC 6-3.6-6-6.1; IC 6-3.6-6-22; IC 6-3.6-6-23; IC 6-3.6-9-1.1; IC 6-3.6-9-17.5; IC 6-3.6-9-20; IC 6-3.6-9-21; IC 6-3.6-10-9; IC 6-8.1-6-9; IC 8-5-15-5.3; IC 20-23-19; IC 20-24-3-19; IC 20-24-7-17; IC 20-46-1-10.3; IC 20-46-1-22; IC 20-46-8-12; IC 20-46-9-10.5

Amends IC 3-10-9-3; IC 5-1-14-14; IC 5-16-9-3; IC 6-1.1-3-7.2; IC 6-1.1-3-22; IC 6-1.1-3-23; IC 6-1.1-3-23.5; IC 6-1.1-3-25; IC 6-1.1-4-4.5; IC 6-1.1-8-44; IC 6-1.1-10.3-3; IC 6-1.1-10.3-5; IC 6-1.1-10.3-7; IC 6-1.1-12-0.7; IC 6-1.1-12-9; IC 6-1.1-12-10.1; IC 6-1.1-12-11; IC 6-1.1-12-12; IC 6-1.1-12-13; IC 6-1.1-12-14; IC 6-1.1-12-14.5; IC 6-1.1-12-15; IC 6-1.1-12-16; IC 6-1.1-12-17; IC 6-1.1-12-17.8; IC 6-1.1-12-17.9; IC 6-1.1-12-18; IC 6-1.1-12-21; IC 6-1.1-12-26; IC 6-1.1-12-26.1; IC 6-1.1-12-27; IC 6-1.1-12-28.5; IC 6-1.1-12-29; IC 6-1.1-12-30; IC 6-1.1-12-33; IC 6-1.1-12-34; IC 6-1.1-12-35.5; IC 6-1.1-12-36; IC 6-1.1-12-37; IC 6-1.1-12-37.5; IC 6-1.1-12-38; IC 6-1.1-12-40; IC 6-1.1-12-42; IC 6-1.1-12-43; IC 6-1.1-12-44; IC 6-1.1-12-46; IC 6-1.1-12.1-4.5; IC 6-1.1-12.16; IC 6-1.1-17-3; IC 6-1.1-17-16; IC 6-1.1-17-17; IC 6-1.1-18.5-2; IC 6-1.1-18.5-3; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13; IC 6-1.1-18.5-19;

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IC 6-1.1-18.5-25; IC 6-1.1-20-1.1; IC 6-1.1-20-3.1; IC 6-1.1-20-3.5; IC 6-1.1-20-3.6; IC 6-1.1-20-4.3; IC 6-1.1-20-4.5; IC 6-1.1-20.6-3; IC 6-1.1-20.6-8.5; IC 6-1.1-22-8.1; IC 6-1.1-22.5-8; IC 6-1.1-36-17; IC 6-1.1-37-4; IC 6-1.1-40-10; IC 6-1.1-42-22; IC 6-3-2-27.5; IC 6-3.5-4-1; IC 6-3.5-4-1.1; IC 6-3.5-5-1; IC 6-3.5-5-1.1; IC 6-3.6-1-1; IC 6-3.6-1-1.5; IC 6-3.6-1-3; IC 6-3.6-1-1; IC 6-3.6-2-2; IC 6-3.6-2-5; IC 6-3.6-2-7.4; IC 6-3.6-2-13; IC 6-3.6-2-15; IC 6-3.6-3-1; IC 6-3.6-3-3; IC 6-3.6-3-4; IC 6-3.6-3-5; IC 6-3.6-3-9.5; IC 6-3.6-4-1; IC 6-3.6-4-2; IC 6-3.6-4-3; IC 6-3.6-6-2; IC 6-3.6-6-3; IC 6-3.6-6-4; IC 6-3.6-6-8; IC 6-3.6-6-8.5; IC 6-3.6-6-9.5; IC 6-3.6-6-17; IC 6-3.6-6-18; IC 6-3.6-6-19; IC 6-3.6-6-21; IC 6-3.6-6-21.3; IC 6-3.6-7-9; IC 6-3.6-7-28; IC 6-3.6-8-3; IC 6-3.6-8-4; IC 6-3.6-8-5; IC 6-3.6-9-1; IC 6-3.6-9-4; IC 6-3.6-9-4.1; IC 6-3.6-9-5; IC 6-3.6-9-6; IC 6-3.6-9-7; IC 6-3.6-9-9; IC 6-3.6-9-10; IC 6-3.6-9-11; IC 6-3.6-9-12; IC 6-3.6-9-13; IC 6-3.6-9-16; IC 6-3.6-10-2; IC 6-3.6-10-3; IC 6-3.6-10-5; IC 6-3.6-10-6; IC 6-3.6-11-3; IC 6-3.6-11-4; IC 6-3.6-11-5.5; IC 6-3.6-11-6; IC 6-3.6-11-7; IC 6-3.6-11-7.5; IC 6-6-5-5; IC 6-6-5-5.2; IC 6-6-6.5-13; IC 6-9-10.5-8; IC 8-5-15-5; IC 8-5-15-5.4; IC 8-9-5-8-17; IC 8-18-22-6; IC 8-22-3.5-9; IC 12-20-25-34; IC 12-20-25-35; IC 14-33-7-3; IC 20-24-4-1; IC 20-24-7-6; IC 20-24-7-6.1; IC 20-24-7-6.2; IC 20-25-7-5-3; IC 20-26-7-18; IC 20-26-7.1-1; IC 20-40-2-2; IC 20-40-3-5; IC 20-40-18-1; IC 20-40-18-2; IC 20-40-18-10.5; IC 20-46-1-8; IC 20-46-1-8.5; IC 20-46-1-10; IC 20-46-1-10.1; IC 20-46-1-14; IC 20-46-1-21; IC 20-46-8-1; IC 20-46-8-3; IC 20-46-8-11.2; IC 20-46-9-6; IC 20-46-9-9; IC 20-46-9-10; IC 20-46-9-14; IC 20-46-9-22; IC 36-1-8-5.1; IC 36-7-14-39; IC 36-7-15.1-26; IC 36-7-15.1-53; IC 36-7-30-25; IC 36-7-30.5-30; IC 36-7.5-4-2.5; IC 36-8-19-7; IC 36-8-19-7.5; IC 36-8-19-8

Repeals IC 6-1.1-10.3-2; IC 6-3.6-2-4; IC 6-3.6-2-12; IC 6-3.6-3-6; IC 6-3.6-3-7; IC 6-3.6-3-8; IC 6-3.6-3-9; IC 6-3.6-3-10; IC 6-3.6-6-2.5; IC 6-3.6-6-2.6; IC 6-3.6-6-2.7; IC 6-3.6-6-2.8; IC 6-3.6-6-2.9; IC 6-3.6-6-9; IC 6-3.6-6-10; IC 6-3.6-6-11; IC 6-3.6-6-12; IC 6-3.6-6-14; IC 6-3.6-6-15; IC 6-3.6-6-16; IC 6-3.6-6-20; IC 6-3.6-6-21.2; IC 6-3.6-9-8; IC 6-3.6-9-8.5; IC 6-3.6-9-14; IC 6-3.6-9-15; IC 6-3.6-11-1

Places restrictions on the issuance of certain general obligation bonds. Amends a capitalization rate percentage under the statewide agricultural land base rate determination. Provides that the percentage cap used to determine the maximum levy growth quotient is 4% in 2026. Provides that, notwithstanding any growth in a political subdivision's assessed value (AV) in the previous year, a political subdivision's ad valorem property tax levy shall not exceed the ad valorem property tax levy for its last preceding annual budget, unless the fiscal body of the political subdivision adopts an affirmative tax rate and tax levy increase by ordinance following a separate public hearing. Requires a resulting decrease in tax rates for each political subdivision in which there was an increase in the political subdivision's AV in the previous year, subject to any affirmative tax rate and tax levy increase adopted by the fiscal body of the political subdivision. Phases out the authority for the department of local government finance (department) to permit an excess tax levy that is based on AV growth, school transportation costs, and other circumstances. Retains the provisions that permit an excess tax levy if the civil taxing unit cannot carry out its governmental functions in the case of annexation, a natural disaster, an accident, or an emergency. Phases in an increase in the acquisition cost threshold for the business personal property tax exemption from \$80,000 to \$2,000,000. Provides that the 30% minimum valuation limitation does not apply to business personal property placed in service after January 1, 2025. Phases down the homestead standard deduction over five years to zero beginning for taxes due and payable in 2031. Phases in an increase in the supplemental homestead deduction to 2/3 of the AV of the homestead. Phases in an AV deduction for all property that is subject to the 2% circuit breaker credit for excessive property taxes for assessment dates beginning in 2025 up to a 1/3 AV deduction for taxes due and payable in 2031, and each taxable year thereafter. Expires certain property tax deductions allowed in current law, and instead allows a credit against local property

NEW LAWS AFFECTING SCHOOLS

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taxes in certain instances. Makes certain changes to the qualification requirements and credit amount for the over 65 circuit breaker credit. Provides a supplemental homestead tax credit for property taxes for a person's homestead if the person qualifies for a standard homestead deduction for the same homestead property. Provides that specified referendums may be placed on the ballot only at a general election. Amends the ballot language for controlled project, school operating, and school public safety referendums. Provides that a school corporation may not adopt a resolution to place a controlled project referendum on the ballot during the second calendar year after the final calendar year in which a previously approved controlled project referendum levy is imposed. Modifies 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. Adds provisions to authorize a county fiscal body to adopt an ordinance to establish a property tax payment deferral program (program). Provides that a qualified individual participating in the program may defer the payment of part of the property taxes that would otherwise be due on a homestead. Provides that property taxes deferred under the program are due after the occurrence of a deferral termination event. Provides that the maximum amount of taxes that may be deferred cumulatively year over year may not exceed \$10,000. Increases, beginning in 2028, the maximum local income tax (LIT) expenditure rate for all counties to 2.9%. Authorizes a city or town to impose a municipal LIT rate beginning in 2028 not to exceed 1.2%. Provides that within a county's total expenditure rate, the county may adopt: (1) up to a 1.2% rate for county general purpose revenue; (2) up to a 0.4% rate for fire protection and emergency medical services; (3) up to a 0.2% rate for nonmunicipal civil taxing unit general purpose revenue; and (4) up to 1.2% for certain cities and towns that are not eligible to adopt a municipal LIT rate. Eliminates provisions that provide for a distribution of LIT expenditure rate revenue to schools and civil taxing units in counties that imposed a rate under the prior county adjusted gross income tax. Authorizes a county fiscal body to impose a local income tax expenditure rate to provide property tax relief for property tax liability attributable to homesteads in the county before January 1, 2028. Expires the authority to impose a property tax relief rate under the LIT and repeals the levy freeze rate. Provides that, in order to continue to impose an expenditure tax rate after 2027, each county must adopt a new ordinance on or before October 1, 2027, to impose the rate. Provides that, for counties that fail to adopt an ordinance to renew an existing expenditure tax rate in 2027, the expenditure tax rate for the county in 2028 shall be the minimum tax rate necessary for existing debt service. Specifies that this does not prevent the county from renewing, imposing, or modifying an expenditure tax rate in subsequent years. Eliminates local income tax councils beginning July 1, 2027, and instead provides that the county fiscal body is the adopting body in all counties for purposes of the county LIT, and the city or town fiscal body is the adopting body in the case of a municipal LIT. Establishes the state and local income tax holding account within the state general fund for purposes of LIT distributions. Requires the budget agency to maintain an accounting for each county imposing a county LIT based on annual returns filed by or for county taxpayers (same as current law). Requires undistributed amounts so accounted to be held for purposes of the state and local income tax holding account beginning after December 31, 2026. (Under current law, undistributed amounts are required to be held in reserve separate from the state general fund.) Requires the budget agency to present each December to the budget committee a report of the following:

- (1) An estimate of the monthly certified distribution amounts for the immediately succeeding calendar year.
- (2) A description of the method used to determine the monthly estimates. Beginning in 2028, requires the budget agency to make monthly transfers to the state and local income tax holding account of the amount determined for the month in the budget agency's report to the budget committee. Repeals a provision that requires the budget agency to adjust the certified distribution of a county for the succeeding year following a tax rate change. Requires the department to develop and maintain a property tax transparency portal through which taxpayers may: (1) compare the property tax liability in their current tax statement compared to their potential property tax liability based on changes under a proposed tax rate; and (2) provide taxpayer feedback to the department. Prohibits the northern Indiana commuter transportation district from issuing new bonds after May 9, 2025, that are payable in whole or in part from amounts distributed from the

NEW LAWS AFFECTING SCHOOLS

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commuter rail service fund or the electric rail service fund. Requires all school corporations that adopt a resolution for an operating referendum tax levy that is imposed for the first time with property taxes first due and payable beginning after 2027 to share revenue with certain charter schools. Requires, beginning with distributions in 2028, that all school corporations begin sharing revenue from the school corporation's operations fund levy with certain charter schools. Provides for the phasing in of the sharing of revenue with certain charter schools from the school corporation's operations fund levy. Provides for the appointment of additional board members to the governing board of a charter school that receives property tax revenue. Sets forth additional procedures related to the closure of a charter school. Dissolves the Union School Corporation. Provides that for a fire protection territory established after January 1, 2025, each unit in a territory may not impose a tax rate that exceeds \$0.40 per \$100 of assessed valuation. Makes conforming changes. Makes technical corrections. Makes an appropriation.

Public Law 190-2025, Senate Enrolled Act 146 – Effective July 1, 2025**Teacher compensation**

Adds IC 20-19-3-38; IC 20-20-51

Amends IC 20-28-3-1; IC 20-28-9-26; IC 20-28-9-28

Requires the department of education (department) to submit a report to the general assembly before November 1, 2025, that provides an analysis of the feasibility and cost of increasing school corporation employee health plan options. Creates the Indiana teacher recruitment program. Beginning June 30, 2025: (1) increases the minimum salary for a teacher employed by a school corporation to \$45,000 (current law requires \$40,000); and (2) requires a school corporation to expend an amount for teacher compensation that is not less than 65% of state tuition support (current law requires 62%). Amends the requirements for a school corporation and the department if the school corporation determines that the school corporation cannot meet minimum teacher salary requirements. Removes a provision that provides that the matrix rating system may not rank or compare teacher preparation programs.

Public Law 75-2025, Senate Enrolled Act 249 – Effective July 1, 2025**Teacher compensation**

Amends IC 20-28-9-1.5; IC 20-29-2-6

Amends provisions that allow school corporations to provide a supplemental payment to teachers in excess of the salary specified in the school corporation's compensation plan. Makes corresponding changes.

Public Law 194-2025, Senate Enrolled Act 255 – Effective July 1, 2025**Education matters**

Adds IC 20-28-5-16.5; IC 20-28-5-29;

Amends IC 20-28-5-12; IC 20-33-2-19; IC 2-33-8-13.5;

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Requires the department of education (department) to grant an initial practitioner license to an individual who: (1) holds a bachelor's degree with a major in any combination of science, technology, engineering, or mathematics; (2) successfully completes a total of at least nine academic credits regarding certain instruction in teaching; and (3) meets other specified requirements. Provides that the department may grant a license to teach a high school level course or grades 5 through 9 to an individual who completes a licensure pathway established by the department. Requires a principal to allow a student who is enrolled in a public secondary school to receive religious instruction for a period or periods that do not exceed the amount of time that is equivalent to attending one elective course at the public secondary school during the week. (Current law provides for a period or periods of not more than 120 minutes in total in any week.) Provides that a public secondary school may award academic credit to a student who attends religious instruction if: (1) the religious entity providing the instruction agrees to certain conditions; and (2) the governing body of the school corporation adopts a policy that allows the awarding of credit (current law only provides that a public secondary school may award academic credit to a student who attends religious instruction if the governing body of the school corporation adopts a policy that allows the awarding of credit). Changes certain requirements regarding the reporting of a bullying "incident" to the reporting of a bullying "investigation". Requires discipline rules to include a provision to make a reasonable attempt to notify both the parent of a targeted student and the parent of an alleged perpetrator that the school is investigating a possible incident of bullying or similar misconduct before the end of the next school day after the school becomes aware of the possible incident.

Public Law 195-2025, Senate Enrolled Act 287 – Effective July 1, 2025
School board matters

Adds IC 3-12-1-7.1

Amends IC 3-5-2-44; IC 3-8-2.5-2.5; IC 3-8-2.5-7; IC 3-11-2-9; IC 3-11-2-10; IC 3-11-2-12.9; IC 3-11-7-4; IC 3-11-7-6; IC 3-11-7.5-10; IC 3-11-13-11; IC 3-11-13-14; IC 3-11-14-3.5; IC 3-11-14-14.5; IC 3-12-1-5; IC 3-12-1-8; IC 3-12-1-15; IC 3-13-11-1; IC 3-13-11-8; IC 3-13-11-9; IC 3-13-11-11; IC 20-23-4-29.1; IC 20-23-4-30; IC 20-23-4-35; IC 20-23-4-44; IC 20-23-7-8.1; IC 20-23-13-2.1; IC 20-23-14-3; IC 20-23-14-5; IC 20-23-14-10; IC 20-23-15-6; IC 20-23-15-12; IC 20-23-17-3; IC 20-23-17-6; IC 20-23-17.2-3.1; IC 20-23-17.2-5; IC 20-23-17.2-10; IC 20-25-3-4; IC 20-26-4-4; IC 20-26-4-4.5; IC 20-26-4-7

Requires a petition of nomination for a school board office to state one of the following: (1) The candidate's political party affiliation. (2) That the candidate is an independent candidate. (3) That the candidate elects not to disclose any affiliation with a political party or that the candidate is not affiliated with a political party and does not identify as an independent candidate. Specifies that unless a candidate who states a political party affiliation is challenged, the candidate's statement must be indicated on the ballot. Provides that the name of a candidate for school board office who does not run in affiliation with a political party or as an independent candidate must be printed with a blank space after the candidate's name signifying that the candidate elects not to disclose any affiliation with a political party or that the candidate is not affiliated with a political party and does not identify as an independent candidate. Specifies that a straight party vote does not count for any candidate for a school board office. Requires a school board vacancy to be filled by: (1) a caucus if the vacating member stated an affiliation with a major political party; and (2) the remaining members of the governing body if the vacating member did not state an affiliation with a major political party. Modifies the annual amount that the governing body of a school corporation may pay a member of the governing body from \$2,000 (under current law) to an amount not to exceed 10% of the lowest starting salary of a teacher employed by the school corporation.

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Public Law 199-2025, Senate Enrolled Act 358 – Effective July 1, 2025**Various education matters**

Adds IC 20-32-8.5-5; IC 20-51.4-5-7; IC 20-51.4-5-8

Amends IC 20-20-5.5-2; IC 20-32-8.5-2; IC 20-51-1-4.7; IC 20-51.4-5-2; IC 20-51.4-5-4

Requires the department of education (department) to: (1) evaluate, approve, and publish a list of high quality curricular materials for use in English/language arts; and (2) collaborate with teachers in evaluating and approving the English/language arts curricular materials. Provides that the evaluation process for certain curricular materials must include the age appropriateness of the content. Specifies that the curriculum used by a school in which fewer than 70% of students achieved a valid passing score on the determinant evaluation of reading skills must be age appropriate. Requires, subject to available funding, certain schools to participate in the Indiana literacy cadre. Amends the definition of "eligible school" for purposes of the choice scholarship program. Provides that a parent who: (1) is an education scholarship account (ESA) participating entity; and (2) teaches a course or program only to an eligible student who is the parent's child and does not teach a course or program to any other eligible student; may not submit a claim for reimbursement of an ESA qualified expense of tuition and fees to teach the parent's child. Establishes penalties for certain violations by an ESA participating entity.

Public Law 134-2025, Senate Enrolled Act 365 – Effective July 1, 2025**Education matters**

Adds IC 20-19-3-34; IC 20-19-12

Amends IC 20-19-3-22.3; IC 20-30-5.6-5; IC 21-18-19-1

Repeals IC 21-18-20

Requires the department of education (department), in collaboration with certain other state entities, to collect and maintain certain data and to publish on the department's website timely and relevant information about secondary education programs. Provides that the department shall administer and implement the comprehensive career navigation and coaching system developed by the commission for higher education and administer the career coaching grant fund (fund). Provides certain requirements for an eligible entity to receive a grant from the fund. Requires the department to prepare a report concerning career coaching and submit the report to the governor and general assembly. Requires the department of workforce development to update wage threshold data used to categorize career and technical education programs for use in the subsequent school year. Makes conforming changes.

Public Law 135-2025, Senate Enrolled Act 366 – Various dates**Education matters**

Adds IC 20-19-3-37.4

Amends IC 20-23-6-8; IC 20-26-4-4.5; IC 20-26-5-4; IC 20-26-5-12; IC 20-26-7.1-5; IC 20-26-11-6; IC 20-26-11-12; IC 20-28-8-6; IC 20-28-11.5-4; IC 20-29-5-7

Repeals IC 20-26-4-4; IC 20-26-11-8.5

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Requires, not later than October 1, 2025, the secretary of education to compile and prepare a report concerning school bus driver safety education training. Makes certain changes concerning the process of filling a school board vacancy. Provides that a superintendent is preferred (current law says required) to hold a master's degree from certain institutions. Provides that certain covered school buildings are not required to revert to a school corporation if the building is subject to ongoing renovations. Provides that a superintendent must discuss a plan for annual performance evaluations with teachers (instead of teachers or the teachers' representative). Requires, not later than August 1, 2025, the early learning advisory committee, in coordination with the department of education, to assess certain prekindergarten program matters and submit a report to the legislative council. Removes a provision that contracts with certain superintendents must be in a form of a regular teacher's contract.

Public Law 201-2025, Senate Enrolled Act 373 – Effective Various dates
Various education matters

Amends IC 20-19-2-16; IC 20-27-3-2; IC 20-28-5-12.5; IC 20-30-7-1; IC 20-35-2-1; IC 20-51-3-8

Provides that the department of education (department) is the proper authority to accept federal funds appropriated to aid in the education of children with disabilities (current law provides that the state board of education is the proper authority). Removes the member of the Indiana Transportation Association from the list of nonvoting members on the state school bus committee. Provides that an individual seeking an initial practitioners license through an alternative certification path must successfully complete an applicable teacher licensing exam as approved by the state board of education (board) (current law requires the successful completion of a Praxis Subject Assessment). Provides that summer school funding may be differentiated based on the course or length of time of the program. Moves the establishment of the division of special education from the board to the department. Changes certain duties for the secretary of education and the director of special education. Provides that the department may suspend or terminate the certification of a scholarship granting organization if the department establishes that the organization has not granted a scholarship within certain time frames.

Public Law 208-2025, Senate Enrolled Act 482 – Effective July 1, 2025
Absenteeism and student discipline

Adds IC 20-18-2-2.4; IC 20-19-3-12.4; IC 20-19-3-12.5; IC 20-19-3-12.5; IC 20-19-3-37; IC 20-33-8-16.5

Amends IC 20-19-3-12.2; IC 20-33-2-11; IC 20-33-2-14; IC 20-33-2-26; IC 20-33-2-43; IC 20-33-2.5-1; IC 20-33-2.5-5

Defines "chronically absent". Requires the department of education (department) to do the following: (1) Create a list of best practices to reduce student discipline and absenteeism. (2) Study and prepare a report regarding the basis for the categorization of certain suspensions and expulsions. (3) Establish a categorization framework for excused absences based on the reason for the absence. (4) Collect certain information regarding absences from school corporations and charter schools and prepare and post a report regarding the information on the department's website. Provides that the absence policy adopted by the governing body of a school corporation must provide for the categorization of excused absences in accordance with the categorization framework established by the department. Allows a prosecuting

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attorney to conduct a meeting, collaborate, and make reasonable efforts to secure appropriate support services for a child and the child's family before filing an affidavit with regard to a violation of compulsory school attendance requirements. Amends the definition of "absent student" for purposes of the truancy prevention policy provisions. Requires a public school to hold an attendance conference not later than 10 instructional days (instead of five instructional days) after the student's fifth absence. Prohibits a public school from expelling or suspending a student solely because the student is chronically absent or a habitual truant.

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