

2023 NEW LEGISLATION

ANNUAL TREASURER CONFERENCE

AUGUST 2023

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SB 4 PUBLIC HEALTH

-
- Local Health Maintenance funding is repealed.
 - Local Health Department Trust funding is repealed.
 - New fund established for Local Public Health Services which will receive the new funding from the State.
 - County chooses to 'opt in' for increased funding from the State. There are additional requirements if the county chooses to 'opt in'



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SB 46 COUNTY OPTION CIRCUIT BREAKER TAX CREDIT

- Adds IC 6-1.1-49 effective 7/1/23 to allow the county to pass an ordinance to provide a credit against a qualified individual's property tax liability.
- Defines a qualified individual and may apply to the whole county or one or more specific geographic territories in the county.
- The amount of the credit in a particular year is equal to the amount by which an individual's property tax liability increases by more than the percentage of increase specified by the county fiscal body from the prior year.
- Application must be made



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SENATE BILL 65 ELECTED OFFICERS TRAINING FUND

- Effective 7/1/23 - amends IC 36-2-7-19
- Adds to subsection (e) "Upon determination by a county fiscal body that money in the fund exceeds the amount necessary to fund the expenses specified under subdivisions (1) and (2), the county treasurer may, not later than December 31, 2023, transfer the excess money to the county recorder's record perpetuation fund established under section 10(f) of this chapter."



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SENATE BILL 156 TAX SALE

- Effective 7/1/23 and amends IC 6-1.1-24
- Requires tax sale record information to be made available on line after the tax sale.
- Sets restrictions for purchasers of property from a tax sale to assign the certificate of sale to an ineligible bidder. Places safeguards
 - Signed statement from bidder before the sale
 - Restrictions on assigning the certificate of sale including approve of county auditor
 - Documentation of tax sale record of assignment
 - Copy of the assignment included with the petition for tax deed



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SB 157 PARCELS OFFERED AT SUCCESSIVE TAX SALE

- Amends 6-1.1-24 and is effective 7/1/23
- Prohibits a person who owns property that has been offered for sale by the treasurer or executive on two or more occasions without a bid from bidding on or purchasing property at the tax sale
- Parcels that are not sold after being offered on two or more occasions without a bid can be declared a public hazard if the county has adopted an ordinance
- Provides procedures to transfer a tax sale certificate to a municipality.



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SB 183 UNCLAIMED PROPERTY MATTERS

- Amends IC 32-34-1.5-3 and is effective 7/1/23 to define gift cards
- Amends IC 32-34-1.5-4 and is effective 7/1/23 to change property held by the court after 3 years after the property becomes distributable (replaces the current 1 year) in determining abandoned property
- Amends IC 32-34-1.5-18 and is effective 7/1/23 and requires reporting to the attorney general to be done electronically.



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296 SALE OF TAX DELINQUENT REAL PROPERTY

- Amends IC 6-1.1-23.9-2.5
- Defines “severed interest” as an improvement, mineral rights, air rights, water rights, or other rights in property in, on, under, or above the land for which the owner or holder of the interest identified in the current real property tax records of the county auditor is sent a separate property tax statement.
- provides that a tax deed is subject to a lease shown by public record if the tax deed conveys only a severed interest. The rights of the owner of land are not limited or abrogated by a tax deed conveying an interest in one or more severed interests under a lease that is shown by public record



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SENATE BILL 314 ADDRESS CONFIDENTIALITY

- Effective 7/1/23 and amends IC 36-1-8.5-2
- Covered persons – changed “a victim of domestic violence” to “an address confidentiality program participant”
 - This applies to a public property data base web site which is a web site that is available to the general public over the internet, does not require online registration, subscription or the creation of a user name and password to search the website and connects a covered person’s name to that person’s home address in a way that a search of the name would disclose the address.



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SENATE BILL 317 CONTRACTING AND PURCHASING

- Effective 7/1/23 and amends IC 5-11-10-1.6
- Allows for advance payments to contractors to allow them to purchase materials needed for public works projects. The solicitation for the public works contracts must include:
 - That the political subdivision will make advance payments to contractors to enable the purchase of materials.
 - Any limitations on the amount of the advance payment that will be made
 - Requirements for documentation relating to making advance payments to contractors for materials
 - Any other information about advance payment for materials that the county considers useful to contractors that make offers.



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SENATE BILL 317 CONTRACTING AND PURCHASING

- Effective 7/1/23 and amends IC 5-11-10-1.6
- Allows for advance payments on goods and services, If
 - County Council authorizes making advance payments
 - Prepayments are tracked by defining the prepayment on a purchase order
 - A prepayment invoice is created that is associated with the purchase order
 - An insurance or surety bond in the amount of the prepayment is required if the prepayment is more than \$150,000.
 - Advance payments can't exceed 50% of the of the entire cost or \$2,000,000/



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SB 325 HOMESTEAD STANDARD DEDUCTION

- Effective 1/1/24 for assessment dates after December 31, 2023.
- Specifies the requirements and the real property improvements considered when determining whether a property is a dwelling or a homestead for purposes of the homestead deduction.
- Bill specifies that for purposes of the circuit breaker law “nonresidential real property” refers to real property that is not (1) a homestead (2) residential property (3) long term care property or (4) agricultural land.



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SB 417 VARIOUS TAX MATTERS

- Adds IC 6-3.6-6-2.9 and is effective 7/1/23
- Authorizes a county to impose a local income tax (LIT) rate for county staff expenses of the state judicial system in the county.
- Rate may not be in effect for more than 25 years
- The expenses paid by the LIT rate can't exceed 50% of the county's total budgeted operational staffing expenses.
- Requires an annual report to the justice reinvestment advisory council by May 1



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HB 1001 BUDGET BILL

- Amends IC 4-6-15-4 and is effective 7/1/22 – Opioid settlement distributions shall be a minimum of 2 payments per year. A distribution made after June 30, 2023, that is less than \$5,000 will be distributed to the County. All entities receiving opioid settlement funds must provide an annual report to FSSA
- Amends IC 4-7-1-1 and is effective 7/1/23 – The Auditor of State shall use the title “State Comptroller”
- Amends IC 6-1.1-22-5 and is effective 7-1-23 – The abstract is to be delivered to DLGF in the manner prescribed (Gateway) and the treasurer and auditor should retain a copy.



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HB 1001 BUDGET BILL

- Amends IC 6-1.1-27-3 and is effective 7/1/23 and provides that the auditor of state shall forward the certificate of settlement and statement of distribution to DLGF for validating the abstract.
- Adds IC 6-1.1-30-18 and if effective 7/1/23 – DLGF shall provide an annual report of property tax data by counties and publish the report no later than December 31 each year.
- Amends IC 6-3.6-5-5 and is effective 7/1/23 – DLGF will assist in calculating percentages for PTRC
- Amends IC 11-12-11-6 and is effective 7/1/23 – establishes a multiplier amount for each county that will be used to determine the annual distribution of the misdemeanor fund.



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HOUSE BILL 1040 REQUIREMENT FOR ELECTED OFFICIALS

- Effective 1/1/24 and amends IC 5-11-1-9 for “unauditable units”
- Effective 1/1/24 and amends IC 5-11-14-1 for attendance at state board of accounts called conferences
- Effective 1/1/24 and amends IC 36-2-11-2.5 to require the Recorder to certify completion of the requirements for continuing education hours each year and file the certification with the state board of accounts. .



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HOUSE BILL 1041 STATE BOARD OF ACCOUNTS

- Effective 7/1/23 and amends 5-11
- Provides that the SBOA is designated as the independent external auditor of audited entities and is subject to applicable professional accounting standards.
- Requires annual reports be prepared, verified and filed with the state examiner as set forth in the uniform compliance guidelines
- All field examiners are to be appointed solely upon the ground of fitness in accordance with professional accounting and auditing standards.



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HB 1167 LIVE STREAMING AND ARCHIVING MEETINGS

- Adds IC 5-14-1.5-2.9 and is effective 7/1/25
- Applies to the Commissioners and Council or any other governing board that conducts the governing board's regular meetings in the same meeting room as the Commissioners or Council
- Must provide on a publicly accessible platform a live transmission of the meeting and an archived copy of the live transmission.
- Each archived copy of a live transmission must provide access by links to the agenda, minutes and memorandum.



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HOUSE BILL 1212 PRIVACY PROTECTION OF NONPROFIT ORGANIZATIONS

- Effective 7/1/23 and creates a new chapter IC 23-17-32
- Prohibits a public agency from requiring a person or nonprofit to provide personal information
- Prohibits a public agency from releasing, publicizing or publicly disclosing personal information in its possession
- Prohibits requiring a current or prospective contractor or grantee to provide a list of nonprofit organizations to which the current or prospective contractor or grantee has provided financial or nonfinancial support.



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HOUSE BILL 1454 DLGF

- Amends IC 5-1-11-1 for negotiated bonds-extends to July 1, 2025
- Amends IC 6-1.1-10-16 and is effective 1/1/24 – Tangible property is exempt from property taxation if it is owned by a nonprofit entity and used by the nonprofit entity in the operation of a residential facility for the aged. Either as a continuing care retirement community under IC 23-2-4 or licensed as a health care facility under IC 16-28
- Amends IC 6-1.1-12-35.5 and is effective 7/1/23 – Geothermal energy heating or cooling device deduction can be transferred to a new owner without being required to obtain a new determination of qualification from IDEM.



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HOUSE BILL 1454 DLGF

- Amends IC 6-1.1-12-37 effective 7-1-23 to state that a county auditor may not deny an application for a homestead deduction because the applicant does not have a valid driver's license or state identification card with the address of the homestead property.
- Amends IC 6-1.1-17-1 and is effective 7/1/23 and provides that when the auditor submits the certified statement of assessed value to DLGF, any assessed value that is under appeal under IC 6-1.1-15 should be excluded. The county auditor may appeal to DLGF to include the amount under appeal.



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HOUSE BILL 1454 DLGF

- Amends IC 6-1.1-24 and IC 6-1.1-37-16 and provides that the fiscal body may adopt an ordinance to establish a property tax amnesty program and provide a waiver of interest and penalties added before January 1, 2023, if certain conditions are met.
- Adds IC 6-1.1-30-18 and is effective upon passage. Provides for an annual report to be filed with SBOA by each local unit that imposes a food and beverage tax under IC 6-9. That report must include every expenditure of funds by the local unit; each local governmental entity, or instrumentality that received a distribution and every expenditure may be those local governmental entities or instrumentalities.



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HOUSE BILL 1454 DLGF

- Amends IC 6-3.6-3-7 effective 7-1-23 to state that if the county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and the notice sent to the affected local taxing unit by August 1 of any year. If the county adopting body passes an ordinance that changes the allocation of local income tax, the county adopting body must notify the taxing units directly within 15 days.
- Amends IC 6-3.6-6-2.7 and provides a maximum tax rate that a county fiscal body may impose for correctional facilities and rehabilitation facilities.
- Amends IC 6-3.6-6-2.8 and provides that a county may establish a local income tax for EMS even if they do not provide 100% of the EMS Service to the county



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HOUSE BILL 1454 DLGF

- Amends IC 6-3.6-6-8 and effective 7/1/23 - provides that a part of the tax revenue that is allocated to public safety may be distributed to certain township fire departments, fire protection territories or fire protection districts.
- Amends 6-9 and provides each county that imposes FAB tax must report a listing of each bond or lease agreement outstanding as of May 7, 2023 and when each will be completely paid.
- Amends IC 6-9-41-5 and provides that the county and city must spend money from the applicable FAB receipts before July 1, 2025, and if not spent, the ordinance to impose the FAB tax is void and the revenue may not be collected
- Repeals IC 36-2-11-24 that required the Recorder to provide mortgage releases to the Auditor



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HOUSE BILL 1454 DLGF

- Amends IC 36-7-14-8 and is effective 7/1/23 and provides that the president and vice president of the RDC shall not have the same appointing authority.
- Adds IC 36-7-14-12.7 and is effective 1/1/24 and provides that by December 1 of each year, the RDC shall file with DLGF and with the unit's executive and fiscal body a report setting out a spending plan for the next calendar year describing planned expenditures.
- Amends IC 36-7-14 to allow for excess proceeds in a TIF increment financing area located outside of Marion County to be allocated and distributed to a fire protection territory that is established after the TIF increment financing area.



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HOUSE BILL 1466 JUROR COMPENSATION

- Effective 7-1-23 and amends IC 33-37-5-19
- Jury fee is increased to \$6
- New section IC 33-37-5-19.5 to collect a \$75 jury fee from a party filing a civil tort action or civil plenary action.
- Amends IC 33-37-10-1 effective 7-1-23 that daily rate until jury is impaneled is increased to \$30 per day and \$80 per day for each day the jury is impaneled through the fifth day of the trial when the daily rate increases to \$90 per day from the sixth day until discharge.



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HB 1499 VARIOUS TAX MATTERS

- Amends IC 6-1.1-12-9 and is effective 1/1/23 – provides changes in income eligibility guidelines for the over 65 deduction
- Amends IC 6-1.1-12-37.5 and is effective upon passage and increases the supplemental deduction to the homestead deduction for 2024 and 2025
- Amends IC 6-1.1-15-1.2 and is effective 7/1/23 – provides that an appraisal presented to the PTABOA under certain conditions is presumed to be correct. Does allow the board to request a third-party independent appraisal and guidance on determining the appraised value.



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HOUSE BILL 1578 COVERED PERSONS FOR RESTRICTED ADDRESSES

- Effective 7/1/23 and amends IC 36-1-8.5-1
- Adds to the definition of “covered person” – regular, paid firefighter or a volunteer firefighter (as defined in IC 36-8-12-2).



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HB 1627 SALE OF TAX SALE PROPERTIES TO NONPROFITS

- Amends IC 6-1.1-24-17.5 and is effective 7/1/23 – the provision for selling tax sale property to an eligible non-profit is expanded to include all counties.
- This applies to real property offered at two or more public tax sales that is not a homestead property or a property for which a set off against the debt owed has been obtained.



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HB 1639 WATERSHED DEVELOPMENT COMMISSIONS

- Adds IC 14-30.5 and is effective 7/1/23 – provides for a Watershed Development Commission that the executives of one or more counties may adopt an ordinance to designate their counties as members, if the Commission is recognized by the Natural Resources Commission. The Commission would be established for flood damage reduction, drainage, storm water management, recreation or water infrastructure purposes.
- The funding would come from an annual special assessment. The member counties may adopt any of three alternative methods of funding the water development commission.



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