

2020-1-3

SECTION 3. (a) There is appropriated to Purdue University, West Lafayette, seventy-three million dollars (\$73,000,000) from the state general fund for its construction of the College of Veterinary Medicine Teaching Hospital beginning July 1, 2019, and ending June 30, 2021.

(b) There is appropriated to Indiana University sixty-two million dollars (\$62,000,000) from the state general fund for its bicentennial repair and rehabilitation plan beginning July 1, 2019, and ending June 30, 2021.

(c) There is appropriated to Ball State University fifty-nine million nine hundred thousand dollars (\$59,900,000) from the state general fund for its STEM and Health Professions Facilities Phase III beginning July 1, 2019, and ending June 30, 2021.

(d) There is appropriated to Ivy Tech Community College twenty-nine million eight hundred ninety thousand dollars (\$29,890,000) from the state general fund for its Columbus Campus Main Building Replacement beginning July 1, 2019, and ending June 30, 2021.

(e) There is appropriated to Indiana State University eighteen million four hundred thousand dollars (\$18,400,000) from the state general fund for its Academic Facility Renovation Phase Two, Dreiser Hall beginning July 1, 2019, and ending June 30, 2021.

(f) There is appropriated to the University of Southern Indiana forty-eight million dollars (\$48,000,000) from the state general fund for its Health Professions Classroom Renovation beginning July 1, 2019, and ending June 30, 2021.

(g) Notwithstanding IC 21-33-3, the projects funded in subsections (a) through (f) do not require review by the commission for higher education or an advisory recommendation by the budget committee if the projects were already reviewed by the commission for higher education and recommended by the budget committee before April 1, 2020.

(h) This SECTION expires July 1, 2021.

2020-2-1

SECTION 1. (a) The definitions in IC 20 apply throughout this SECTION.

(b) Notwithstanding IC 20-31-8 and 511 IAC 6.2-10, a school's or school corporation's category or designation of school or school corporation performance assigned by the state board under IC 20-31-8-4 for the 2018-2019 school year shall be calculated in the manner provided in 511 IAC 6.2-10, with the exception that a school's or school corporation's category or designation of school or school corporation performance for the 2018-2019 school year may not be lower than the school's or school corporation's category or designation of school or school corporation performance for the 2017-2018 school year.

(c) Notwithstanding IC 20-31-8 and 511 IAC 6.2-10, a school's or school corporation's category or designation of school or school corporation performance assigned by the state board under IC 20-31-8-4 for the 2019-2020 school year shall be calculated in the

manner provided in 511 IAC 6.2-10, with the exception that a school's or school corporation's category or designation of school or school corporation performance for the 2019-2020 school year is the higher of a school's or school corporation's category or designation of school or school corporation performance:

- (1) determined under subsection (b); or
- (2) for the 2019-2020 school year as determined under IC 20-31-8.

(d) Notwithstanding IC 20-31-9, and except as otherwise provided in this subsection, a school's category or designation of school performance assigned by the state board under subsection (b) or (c) may not be used in the determination of consequences under IC 20-31-9. The school's category or designation of school performance for the 2020-2021 school year shall be considered the category or designation for the school year immediately following the 2017-2018 school year for purposes of applying consequences under IC 20-31-9 for a school that has been placed in the lowest category or designation of school performance under subsections (b) and (c). However, a school may petition the state board, and the state board shall grant the school's petition to use the grade assigned to the school under subsection (b) or (c) for purposes of applying IC 20-31-9.

(e) Notwithstanding IC 20-51-4-9, and except as otherwise provided in this subsection, an eligible school's (as defined in IC 20-51-1-4.7) category or designation of school performance under subsection (b) or (c) may not be used in the determination of consequences under IC 20-51-4-9 if the eligible school is placed in either of the two (2) lowest categories or designations of school performance under subsection (b) or (c). The eligible school's category or designation of school performance for the 2020-2021 school year shall be considered the category or designation for the school year immediately following the 2017-2018 school year for purposes of applying consequences under IC 20-51-4-9 for an eligible school that has been placed in the two (2) lowest categories or designations of school performance under subsections (b) and (c). However, an eligible school may petition the state board, and the state board shall grant the eligible school's petition to use the eligible school's category or designation of school performance assigned under subsection (b) or (c) for purposes of applying IC 20-51-4-9.

(f) Notwithstanding IC 20-24-2.2-2, a charter school's category or designation of school performance for the 2020-2021 school year shall be considered the category or designation for the school year immediately following the 2017-2018 school year for purposes of applying IC 20-24-2.2-2(a) for a charter school that has been placed in the lowest category or designation of school performance under subsection (b) or (c). However, a charter school may petition the state board, and the state board shall grant the charter school's petition to use the charter school's category or designation of school performance assigned under subsection (b) or (c) for purposes of applying IC 20-24-2.2-2(a).

(g) This SECTION expires January 1, 2023.

2020-2-2

SECTION 2. (a) The definitions in IC 20 apply throughout this SECTION.

(b) Notwithstanding IC 20-28-11.5-4 or 511 IAC 10-6-4, ILEARN program test scores or a school's category or designation of school improvement under IC 20-31-8 for the 2018-2019 or 2019-2020 school year, based on Indiana's Learning Evaluation Assessment Readiness Network (ILEARN) program test under IC 20-32-5.1 taken in the spring of 2019 and 2020, may not be used by a school corporation as part of an annual performance evaluation of a particular certificated employee under a performance plan developed under IC 20-28-11.5-4 unless the use of the ILEARN program test scores or a school's category or designation of school improvement under IC 20-31-8 for the 2018-2019 or 2019-2020 school year would improve the particular certificated employee's annual performance rating. If ILEARN program test scores or a school's category or designation of school improvement are not used in a particular certificated employee's annual performance evaluation, the weight of all other measures used in the certificated employee's annual performance evaluation must be proportionately increased to replace measures based on the ILEARN program test or the school's category or designation of school improvement.

(c) This SECTION expires July 1, 2023.

2020-68-3

SECTION 3. (a) Notwithstanding IC 27-1-24.5, as added by this act, a pharmacy benefit manager must be licensed by the department of insurance not later than December 31, 2020, in order to do business in Indiana and provide services for any health provider contract (as defined in IC 27-1-37-3) that is in effect beginning or after January 1, 2021.

(b) This SECTION expires December 31, 2021.

2020-73-11

SECTION 11. (a) On July 1, 2020, the auditor of state shall transfer from the 211 services account established by IC 8-1-19.5-11, before its repeal by this act, the balance in the account on June 30, 2020, to the 211 services fund established by IC 12-13-16-8, as added by this act.

(b) On July 1, 2020, all appropriations to the Indiana housing and community development authority concerning the 211 services program under IC 8-1-19.5-11, before its repeal, are transferred to the office of the secretary of family and social services for the 211 services program.

(c) This SECTION expires July 1, 2021.

2020-79-3

SECTION 3. (a) IC 9-18.5-7-1 and IC 9-18.5-7-3, both as amended by this act, apply to registration years beginning after December 31, 2020.

(b) This SECTION expires January 1, 2022.

2020-85-19

(Expired 1-1-2021 by P.L.85-2020, SEC.19.)

2020-86-9

(Expired 1-1-2021 by P.L.86-2020, SEC.9.)

2020-91-27

SECTION 27. (a) As used in this SECTION, "policy" refers to the FY 2019 pesticide enforcement response policy developed by the state chemist.

(b) The state chemist shall suspend its enforcement of the policy.

(c) This SECTION expires July 1, 2021.

2020-92-110

SECTION 110. (a) Notwithstanding the repeal of IC 20-31-4 by this act, 511 IAC 6.1 shall remain in effect until the earlier of:

(1) the date that administrative rules are adopted under IC 20-31-4.1-10, as added by this act; or

(2) July 1, 2021.

(b) This SECTION expires December 31, 2021.

2020-98-3

(Expired 1-1-2021 by P.L.98-2020, SEC.3.)

2020-103-6

(Expired 6-30-2021 by P.L.103-2020, SEC.6.)

2020-108-1

SECTION 1. (a) Candidates for the certified public accountant examination may not take the examination prior to meeting the additional education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6.

(b) Except as provided in subsection (c), a candidate may not apply to take the examination until the candidate has completed all of the education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6.

(c) Notwithstanding subsection (b), a candidate may apply to take the examination up to sixty (60) days prior to the candidate's completion of the education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6 after the board of accountancy or the board's designee receives a certificate of enrollment from the educational institution or institutions where the candidate is completing the candidate's education. The certificate of enrollment must:

(1) identify the courses in which the candidate is currently enrolled;

(2) if applicable, state that upon completion of the courses identified in subdivision (1), it is anticipated that the candidate will receive a baccalaureate or higher degree; and

(3) bear the seal of the institution or a notary public.

(d) A candidate may be admitted to take the examination based on the information appearing on the certificate of enrollment. However, a candidate may only sit for the examination after all educational

requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6 are completed. The candidate is responsible for compliance with subsection (e) and subject to action under subsection (f).

(e) Not later than sixty (60) days immediately following the taking of the first of four (4) examination sections, a candidate who applied to sit for the examination under subsection (c) shall submit to the board, or the board's designee, all final official transcripts and applicable supporting documentation indicating that the candidate has met all of the education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6.

(f) The board may cancel any examination scores received by a candidate who fails to meet the requirements in subsection (e). If an examination score is canceled, the candidate is not entitled to credit for any passed section of the examination.

(g) The candidate must attain the uniform passing grade of at least seventy-five (75), scaled through a psychometrically acceptable standard setting procedure and approved by the board.

(h) A candidate may take the required examination sections individually and in any order. Credit for any examination section passed shall be valid for a period of eighteen (18) months, which shall be calculated from the actual date the candidate took the examination section, without having to attain a minimum score on any failed examination sections, and without regard to whether the candidate has taken other examination sections, provided the following:

(1) Candidates must pass all sections of the examination within a rolling eighteen (18) month period, which shall begin on the date that the first passed examination section is taken.

(2) If a candidate does not pass all four (4) sections of the examination within the rolling eighteen (18) month period, credit for any examination section passed outside of the eighteen (18) month period will expire and that examination section must be retaken.

(i) A candidate shall retain credit for any and all sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in Indiana.

(j) A candidate shall be considered to have passed the examination once the candidate simultaneously holds valid credit for passing each section of the examination. For purposes of this SECTION, credit for passing a section of the examination is valid from the actual date of the testing event for that section, regardless of the date the candidate actually receives notice of the passing grade.

(k) Notwithstanding subsection (h), the board may in particular cases extend the term of credit validity upon a showing that credit was lost by reason of circumstances beyond the candidate's control.

(l) The board shall notify eligible candidates of the time, place, and procedures for the examination, or a candidate shall independently contact the board, the board's designee, or a test center operator to schedule the time, place, and procedures for the examination at an approved test site.

(m) The board shall adopt rules under IC 4-22-2 necessary to implement this SECTION.

(n) This SECTION expires July 1, 2021.

2020-108-2

SECTION 2. (a) 872 IAC 1-1-9.5, 872 IAC 1-1-14, and 872 IAC 1-1-19 are void. The publisher of the Indiana Administrative Code and Indiana Register shall remove these sections from the Indiana Administrative Code.

(b) This SECTION expires July 1, 2021.

2020-114-23

SECTION 23. (a) IC 5-10-8-22.5, as added by this act, applies to a state employee health plan that is established, entered into, amended, or renewed after December 31, 2020.

(b) IC 27-2-9.1, as added by this act, applies to a health plan that is issued, entered into, delivered, amended, or renewed after December 31, 2020.

(c) This SECTION expires June 30, 2023.

2020-119-3

(Expired 1-1-2021 by P.L.119-2020, SEC.3.)

2020-120-78

SECTION 78. Notwithstanding the effective date in HEA 1482-2019 (P.L. 284-2019), the effective date of the following SECTIONS of that act is July 1, 2021, and not July 1, 2020:

- (1) SECTION 22 for IC 9-32-9-16.
- (2) SECTION 24 for IC 9-32-9-20.
- (3) SECTION 26 for IC 9-32-9-29.

2020-120-79

SECTION 79. (a) Notwithstanding the July 1, 2021, effective date of the following sections added by P.L.178-2019, the effective date for these sections is July 1, 2020, and not July 1, 2021:

- (1) IC 9-13-2-103.4, as added by P.L.178-2019, SECTION 36.
- (2) IC 9-24-17.5-1, as added by P.L.178-2019, SECTION 55.
- (3) IC 9-24-17.5-2, as added by P.L.178-2019, SECTION 55.
- (4) IC 9-24-17.5-3, as added by P.L.178-2019, SECTION 55.
- (5) IC 9-24-17.5-4, as added by P.L.178-2019, SECTION 55.

(b) Notwithstanding the July 1, 2021, effective date of the following sections amended by P.L.178-2019, the effective date for these sections is July 1, 2020, and not July 1, 2021:

- (1) IC 9-13-2-39.7, as amended by P.L.178-2019, SECTION 32.
- (2) IC 9-13-2-48, as amended by P.L.178-2019, SECTION 33.
- (3) IC 9-13-2-74.5, as amended by P.L.178-2019, SECTION 34.
- (4) IC 9-13-2-123.5, as amended by P.L.178-2019, SECTION 37.
- (5) IC 9-24-11-4, as amended by P.L.178-2019, SECTION 48.
- (6) IC 9-24-11-5, as amended by P.L.178-2019, SECTION 49.
- (7) IC 9-24-11-5.5, as amended by P.L.178-2019, SECTION 50.
- (8) IC 9-24-11-8, as amended by P.L.178-2019, SECTION 51.
- (9) IC 9-24-13-3, as amended by P.L.178-2019, SECTION 53.

(c) Notwithstanding the July 1, 2021, effective date of IC 9-24-16-3 as amended by P.L.211-2019, SECTION 9, the effective date of IC 9-24-16-3 as amended by P.L.211-2019, SECTION 9, is July 1, 2020, and not July 1, 2021.

(d) Notwithstanding the effective dates of the amendments of IC 9-24-16-3 by P.L.82-2019, SECTION 3, P.L.178-2019, SECTION 54, and P.L.211-2019, SECTION 9, the revisor of statutes shall publish IC 9-24-16-3 in the Indiana Code as amended by P.L.82-2019, SECTION 3, P.L.178-2019, SECTION 54, and P.L.211-2019, SECTION 9, effective July 1, 2020.

2020-122-2

SECTION 2. (a) The general assembly finds:

(1) that:

(A) the historic prevalence in Lake County of heavy industry and of the environmental problems associated with heavy industry, including lead contamination; and

(B) concerns arising from the fact that lead accumulates in the human body, so that the risk of lead poisoning increases with repeated exposures to lead;

create a special need to protect the children of Lake County against exposure to lead through the drinking water in school buildings; and

(2) that, for purposes of Article 4, Section 23 of the Constitution of the State of Indiana, the case of IC 16-41-21.1-3(c), as added by this act, is one in which a general law cannot be made applicable.

(b) This SECTION expires July 1, 2021.

2020-128-1

SECTION 1. (a) The definitions in IC 20 apply throughout this SECTION.

(b) The state advisory council on the education of children with disabilities established under IC 20-35-3-1 shall develop a plan to inform:

(1) former students who received a certificate of completion or another nondiploma certificate of recognition after December 31, 2003; and

(2) former students who:

(A) had:

(i) an individualized education program;

(ii) a plan developed under Section 504 of the federal Rehabilitation Act, 29 U.S.C. 794;

(iii) a service plan developed under 511 IAC 7-34; or

(iv) a choice scholarship education plan developed under 511 IAC 7-49; and

(B) withdrew from school after December 31, 2003, and who were at least sixteen (16) years of age on the date of withdrawal;

of the opportunities and resources described in subsection (c).

(c) The plan developed under subsection (b) must include the following:

(1) A description of the following:

(A) How to contact former students described in subsection (b).

(B) The opportunities that former students described in subsection (b) have to earn a diploma, including an alternative diploma described in IC 20-32-4-14 or an Indiana high school equivalency diploma.

(2) A list of the following:

(A) Resources available to former students described in subsection (b) regarding employment services.

(B) Vocational training opportunities for former students described in subsection (b).

(d) The state advisory council shall submit a copy of the plan developed under subsection (b) to the general assembly, in an electronic format under IC 5-14-6, before October 1, 2020.

(e) This SECTION expires January 1, 2022.

2020-130-17

SECTION 17. (a) IC 5-10-8-24, as added by this act, applies to a state employee health plan that is established, entered into, amended, or renewed after June 30, 2020.

(b) IC 27-8-37, as added by this act, applies to a policy of accident and sickness insurance that is issued, delivered, amended, or renewed after June 30, 2020.

(c) IC 27-13-7-26, as added by this act, applies to an individual contract or a group contract that is entered into, delivered, amended, or renewed after June 30, 2020.

(d) This SECTION expires July 1, 2023.

2020-130-18

(Expired 1-1-2021 by P.L.130-2020, SEC.18.)

2020-131-10

SECTION 10. (a) Notwithstanding IC 25-23-1-2, as amended by this act, a member of the Indiana state board of nursing serving on June 30, 2020, may serve the remainder of the member's unexpired term under the membership requirements of IC 25-23-1-2, before its amendment by this act.

(b) This SECTION expires December 31, 2024.

2020-138-25

SECTION 25. (a) As used in this SECTION, "legislative council" refers to the legislative council created by IC 2-5-1.1-1.

(b) The legislative council is urged to assign to the interim study committee on courts and the judiciary during the 2020 legislative interim the topic of providing mutual full faith and credit to the judgments, decrees, orders, warrants, subpoenas, and other judicial acts of a tribal court of a federally recognized Indian tribe (as defined by

IC 5-33.5-2-1) that are not already given full faith and credit as required under federal law.

2020-142-90

(Expired 1-1-2021 by P.L.142-2020, SEC.90.)

2020-146-51

SECTION 51. (a) IC 6-8.1-10-5, as amended by this act, shall be effective for attempted payments made after December 31, 2020.

(b) This SECTION expires January 1, 2024.

2020-146-52

SECTION 52. (a) IC 6-8.1-9-1(k), as added by this act, shall apply to extend the statute of limitations for refund claims described in IC 6-8.1-9-1(k):

(1) that have expired before April 1, 2020, under IC 6-8.1-9-1(a);
or

(2) that would otherwise expire after March 31, 2020, under IC 6-8.1-9-1(a);

to December 31, 2020.

(b) This SECTION expires July 1, 2021.

2020-146-53

SECTION 53. IC 6-8.1-5-2(g), as amended by this act, is intended to be a clarification of the law and not a substantive change in the law and as such shall be applied for purposes of erroneous refunds issued after June 30, 2009.

2020-150-4

SECTION 4. (a) The definitions used in IC 20 apply throughout this SECTION.

(b) The state board may adopt emergency rules under IC 4-22-2-37.1, to amend 511 IAC 10-6-4 limited to changes made to IC 20-28-11.5-4, as amended by this act.

(c) An emergency rule established in subsection (b) expires the earlier of:

(1) the date 511 IAC 10-6-4 is amended to conform to changes made to IC 20-28-11.5-4, as amended by this act; or

(2) July 1, 2021.

(d) This SECTION expires December 31, 2021.

2020-154-51

SECTION 51. (a) The legislative council is urged to assign to the interim study committee on fiscal policy during the 2020 legislative interim the task of studying tax credits and other fiscal incentives for a film and media production program.

(b) If the legislative council assigns the task described in subsection (a) to the interim study committee on fiscal policy during the 2020 legislative interim, the legislative services agency shall prepare a study of film and media production tax incentives in other states and submit

the study to the interim study committee on fiscal policy before October 1, 2020. The study must include at least the following:

- (1) Information concerning film and media production incentives offered in all other states.
- (2) Information concerning the effectiveness of film and media production incentives offered in all other states.
- (c) This SECTION expires July 1, 2023.

2020-154-52

SECTION 52. (a) IC 6-3-3-12, as amended by this act, applies only to taxable years beginning after December 31, 2019.

- (b) This SECTION expires July 1, 2021.

2020-154-53

SECTION 53. Notwithstanding the January 1, 2020, effective date contained in P.L.121-2019, SECTION 4, the revisor of statutes shall publish IC 6-1.1-15-3, as amended by this act, effective January 1, 2019.

2020-155-21

SECTION 21. (a) The provisions of SEA 2-2020 apply to an adult high school (as defined under IC 20-24-1-2.3).

- (c) This SECTION expires July 1, 2023.

2020-155-22

SECTION 22. (a) The following definitions apply throughout this SECTION:

- (1) "Utility career cluster" means a list:
 - (A) compiled for purposes of college and career pathways relating to career and technical education under IC 20-32-4-1.5(g); and
 - (B) setting forth industries or occupational fields that:
 - (i) are related to the provision of utility services; and
 - (ii) share similar knowledge and skill training requirements.
- (2) "Utility services" includes:
 - (A) production, transmission, or distribution of electricity;
 - (B) acquisition, transportation, distribution, or storage of natural gas;
 - (C) provision of communications service (as defined in IC 8-1-32.5-3);
 - (D) treatment, storage, or distribution of water; and
 - (E) collection or treatment of wastewater.

- (b) The general assembly finds the following:
 - (1) Careers in utility services provide rewarding, highly stable employment in jobs that offer high wages and benefits.
 - (2) The number of individuals entering the utility services workforce is insufficient to keep pace with industry demand.
 - (3) Current Indiana college and career pathways relating to career and technical education are not presently aligned to guide

students toward and into careers in utility services and meet utility services industry demand.

(c) The general assembly:

(1) urges the state board of education to approve a utility career cluster for purposes of developing sequences of courses leading to student concentrators in industries or occupational fields related to the provision of utility services under IC 20-32-4-1.5(g);

(2) urges the governor's workforce cabinet, in consultation with the state board of education, the department of education, and the department of workforce development:

(A) to create one (1) or more course sequences:

(i) each of which is comprised of courses approved by the state board of education for purposes of college and career pathways relating to career and technical education under IC 20-32-4-1.5(g); and

(ii) each of which provides students with knowledge and skills necessary for employment in an industry or occupational field in the utility career cluster; and

(B) in creating course sequences under clause (A):

(i) to consider the impact of course sequences on the long term outcomes of students; and

(ii) to prioritize course sequences that lead to high wage, high demand jobs; and

(3) urges the governor's workforce cabinet to:

(A) collect data regarding career clusters approved under subdivision (1) and course sequences created under subdivision (2) to inform decision making around approving, creating, and amending current and future career clusters and course sequence requirements; and

(B) report to the general assembly regarding data collected under clause (A).

(d) This SECTION expires July 1, 2021.

2020-156-152

(Expired 12-31-2020 by P.L.156-2020, SEC.152.)

2020-156-153

(Expired 12-31-2020 by P.L.156-2020, SEC.153.)

2020-159-85

SECTION 85. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after December 31, 2016, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means real property:

(1) on which property taxes were imposed for the 2017, 2018, and 2019 assessment dates; and

(2) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-25(a)(8) for the 2017, 2018, and 2019 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit veterans organization that owns eligible property.

(e) A qualified taxpayer may, before September 1, 2020, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 or IC 6-1.1-10-25(a)(8) for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property is allowed and granted for the 2017, 2018, and 2019 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2017, 2018, and 2019 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2017, 2018, and 2019 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2017, 2018, and 2019 assessment dates were not timely paid.

(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;

(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;

(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or

(4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.

(i) The exemption allowed by this SECTION shall be applied and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2017, 2018, and 2019 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2023.

2020-159-86

SECTION 86. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after December 31, 2017, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means real property:

- (1) that was conveyed to an eligible taxpayer in 2014 or 2017;
- (2) on which property taxes were imposed for the 2018 and 2019 assessment dates; and
- (3) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2018 and 2019 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit corporation created in 1903 that owns eligible property.

(e) A qualified taxpayer may, before September 1, 2020, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:

- (1) The property tax exemption for the eligible property is allowed and granted for the 2018 and 2019 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.
- (2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with

respect to the eligible property exempted under this SECTION for the 2018 and 2019 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2018 and 2019 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2018 and 2019 assessment dates were not timely paid.

(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;

(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;

(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or

(4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.

(i) The exemption allowed by this SECTION shall be applied and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2018 and 2019 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2023.

2020-159-87

SECTION 87. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to assessment dates after December 31, 2017, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means any real property:

(1) that is owned, occupied, and used by a taxpayer that is a church or religious society and is used for one (1) or more of the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;

(2) for which an exemption application was filed after June 8, 2019, and before June 15, 2019; and

(3) that would have been eligible for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after December 31, 2017, and before January 1, 2020, if an exemption application had been properly and timely filed under IC 6-1.1 for the property.

(d) Before September 1, 2020, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for an assessment date after December 31, 2017, and before January 1, 2020.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.

(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the applicable assessment date.

(g) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires June 30, 2022.

SECTION 88. (a) IC 6-1.1-12-9, IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act, apply to assessment dates after December 31, 2019.

(b) This SECTION expires June 30, 2023.