

2025 Session
Indy Chamber
Local Government & Fiscal Policy Council - Bill Tracker
Prepared by: Jenna Bentley
Report created on April 25, 2025

HB1001

STATE BUDGET (THOMPSON J) Appropriates money for capital expenditures, the operation of the state, K-12 and higher education, the delivery of Medicaid and other services, and various other distributions and purposes. Extends the review, analysis, and evaluation of tax incentives by the legislative services agency through 2030. Requires the legislative services agency to perform a fiscal impact analysis for each executive order issued by the governor under the emergency management and disaster law. Requires state officials to report to the budget committee expenses and funding used for trips taken in their official capacity. Appropriates \$2,000,000 per state fiscal year from the Pokagon Band Tribal-state compact fund to the Midwest continental divide commission fund. Changes the name of the state agency contingency fund to the personal services/fringe benefits contingency fund and makes certain amending changes to the provisions for the fund. Requires the budget director to withhold not less than 5% of any appropriation to a state agency to be used for salaries or other wages for state agency employees or general operating expenses of the state agency, with certain exclusions. Establishes the Indiana local government investment pool board for the purpose of establishing policies governing the investment of funds contributed to the local government investment pool. Amends provisions regarding the investment authority of the treasurer of state. Removes political affiliation requirements that apply to members appointed by the governor to the board for depositories. Repeals a provision allowing the Indiana department of administration to enter into a lease with the Indiana historical society for use of a building. Requires the department of natural resources (not the Indiana department of veterans' affairs under current law) to provide staff support to the Indiana semiquincentennial commission and repeals provisions requiring certain meetings and events of the commission to be held at the World War Memorial in Indianapolis. Removes the statewide innovation development district fund as a funding source for an agreement between the Indiana economic development corporation (IEDC) and a taxpayer to receive payment in lieu of claiming an economic development for a growing economy tax credit. Establishes a home repair matching grant pilot program. Requires the secretary of commerce to develop a collaborative framework with regional economic development organizations and other regional stakeholders to identify and implement targeted, actionable economic growth strategies on a regional basis. Establishes a rural fund capital investment tax credit. Establishes the Hoosier workforce investment tax credit. Establishes a beginning farmer tax credit. Amends the cap on the aggregate amount of tax credits the IEDC may certify each year. Increases the amount of the public utility fee from 0.15% to 0.175% of the public utility's annual gross intrastate operating revenue and transfers the public utility fee revenue and certain payments to the state general fund (not the public utility fund under current law). Amends certain membership provisions regarding the Gary airport authority board. Requires that the salary matrix for state police, capitol police officers, and department of natural resources law enforcement officers be adjusted each time an adjustment is made to a pay plan for state employees in the executive branch. Adds therapeutic ibogaine research to the research that is currently funded under the therapeutic psilocybin research 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 legal citizens of the United States. Specifies provider payment requirements that apply to any managed care organization that participates in the risk based managed care program. Repeals the provisions requiring the office of the secretary of family and social services to transfer \$38,000,000 each year to the Health and Hospital Corporation of Marion County. Makes certain eligibility changes for the On My Way Pre-k program and the CCDF program. Provides that a community mental health center that provides compensation to any individual employee in an amount that is \$400,000 or more per year is not eligible to receive funding from local property taxes or state programs or grants, but excluding the Medicaid program. Requires the department of natural resources to provide free admission to state parks to a Gold Star family member. Requires the bureau of motor vehicles to update the Gold Star family member license plate form. Establishes the health care engineering fund for the purpose of funding plan reviews for certain health facilities. Imposes a fee for each plan review that is deposited in the fund. Prohibits the Indiana department of health from requiring a contracted person to meet additional requirements other than federal requirements specified in the federal Charitable Choice Act in order to receive certain funding. Amends provisions that apply to local board of health spending of certain funds for core public health services. Requires the secretary of education to provide a report and recommendation to the general assembly concerning aligning state funding for dual credit and the advanced placement program with the new high school diploma and expanding access to dual credit course work to all Indiana students. Repeals the kids first trust program chapter on June 30, 2027. Prohibits a school employer from bargaining collectively with the exclusive school employee representative regarding contract costs for curricular materials. Establishes a teacher appreciation grant program to provide grants to school corporations and charter schools to attract, reward, and retain teachers who significantly impact student outcomes. Repeals the chapter establishing the curricular materials fund and certain provisions related to procedures for reimbursement of costs of providing curricular materials. Prohibits a school corporation or career and technical education center or school from charging a career scholarship student enrolled in the career scholarship account program or an approved intermediary acting on behalf of a career scholarship student a tuition or fee amount to enroll in or attend a career and technical education program, course, or class that is more than the proportionate amount that the school corporation or career and technical education center or school would receive under the career and technical education grant if the student had enrolled in and completed the applicable career and technical

education program, course, or class. Repeals provisions that allow the treasurer of state to deduct or transfer amounts from the career scholarship account (CSA) program for administration expenses. Makes similar technical and conflict resolving changes to provisions that apply to the education scholarship account (ESA) program. Changes the administration of the ESA program and the CSA program from the treasurer of state to the department of education, and in certain instances, the responsibilities related to the CSA program from the commission for higher education to the department. Repeals the nonreverting provisions for the higher education award fund and the freedom of choice grant fund. Requires the commission for higher education to annually prepare and submit to the legislative council and to the budget committee a report that examines

Current Status: 4/25/2025 - Conference Committee Report Adopted (S) Report 1: adopted by the Senate; Roll Call 538: yeas 39, nays 11; Rules Suspended

State Bill Page: [HB1001](#)

HB1005 HOUSING AND BUILDING MATTERS (MILLER D) Requires (rather than allows) a city, town, or county (unit) that requires a building permit for construction of a Class 2 structure to allow the inspection to be provided by private providers in addition to the unit's inspectors. Provides that a "home inspector" or a unit employee may not act as a private provider. Provides that if an applicant uses a private provider because the unit is unable to timely perform a plan review, the unit: (1) must refund the applicant for any plan review fees; and (2) may charge a convenience fee of not more than \$100. Provides that a unit: (1) may not require a registered architect or engineer to prepare construction documents for a Class 2 structure when constructed in accordance with the building code; and (2) may require a registered architect or engineer to prepare construction documents as proof of equivalence of alternative materials, appliances, equipment, or method of design or construction. If required by the unit, creates deadlines for the following: (1) Issuance of building permits. (2) Performance of plan reviews. (3) Performance of inspections. (4) Submission of construction documents or plans. (5) Issuance of certificates of occupancy or certificates of completion and compliance. Requires the state to give political subdivisions that enact certain land use policies priority in receiving loans from the residential housing infrastructure assistance revolving fund.

Current Status: 4/21/2025 - Signed by the President Pro Tempore

State Bill Page: [HB1005](#)

HB1033 RETAINAGE REQUIREMENTS (PRESSEL J) 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.

Current Status: 4/3/2025 - Signed by the Governor

State Bill Page: [HB1033](#)

HB1131 TOWN OF CUMBERLAND (MILLER D) Provides that on January 1, 2027, the town of Cumberland is an excluded city and no longer part of the consolidated city. Requires the town legislative body and the legislative body of the consolidated city and county to take any steps necessary to transition the town to an excluded city. Requires the department of local government finance to adjust property tax levies, rates, budgets, and distributive shares of local units of local government as necessary to account for the town becoming an excluded city. Provides that, after December 31, 2026, any part of the town that is included in a fire protection district on December 31, 2026, that is located in the county containing the consolidated city, shall continue to be included in the fire protection district. Provides that, after December 31, 2026, the town is liable for debt service owed by the consolidated city on December 31, 2026, in the same ratio as the assessed valuation of the property in the town bears to the assessed valuation of all property included in the consolidated city until the particular debt service is satisfied.

Current Status: 4/10/2025 - Signed by the Governor

State Bill Page: [HB1131](#)

HB1142 FISCAL MATTERS (THOMPSON J) Extends the expiration of provisions concerning a county with a single voting bloc and the allocation of votes for a local income tax council. Removes provisions enacted in HEA 1001-2025 that treated the local government investment pool as a financial institution and 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. Extends by five years provisions enacted in HEA 1001-2025 requiring termination of the compact related to the establishment of the Chicago-Gary Regional Airport Authority. Resolves a conflict between SEA 425-2025 and HEA 1005-2025. Makes conforming amendments consistent with changes made to statutes concerning advisory plan commissions in SEA 425-2025.

Current Status: 4/24/2025 - Conference Committee Report Adopted (S) Report 1: adopted by the Senate; Roll Call 535: yeas 47, nays 3; Rules Suspended

State Bill Page: [HB1142](#)

HB1198 LOCAL PUBLIC WORK PROJECTS (LAWSON E) Changes the amount of a public work project that a board may perform using its own workforce, without awarding a contract, from an estimated cost of less than \$250,000 to an estimated cost of less than \$375,000, adjusted annually to account for inflation. Provides that the department of local government finance shall annually publish the adjusted cost estimate threshold on the department's website. Removes the distinction between a political subdivision that is a school corporation and a political subdivision that is not a school corporation for the cost of a public work project that is not subject to certain procedures. Provides that if a federal grant is to be issued to fund a portion of the construction on a public work project, the successful bidder has 90 days to proceed with the contract. Provides that plans and specifications approved by an architect or engineer are not required for certain public work on a public building.

Current Status: 4/16/2025 - Signed by the Governor

State Bill Page: [HB1198](#)

HB1427 DEPARTMENT OF LOCAL GOVERNMENT FINANCE (SNOW C) 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 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 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

Current Status: 4/24/2025 - Conference Committee Report Adopted (S) Report 1: adopted by the Senate; Roll Call 536: yeas 37, nays 13; Rules Suspended

State Bill Page: [HB1427](#)

HB1461

ROAD FUNDING (PRESSEL J) Makes various changes to provisions concerning roads and transportation. Allows a taxpayer to claim a credit against state income tax liability for certain qualified railroad expenditures and qualified new rail infrastructure expenditures. Specifies the amount of the credit. Limits the total amount of credits that may be allowed in a state fiscal year and provides for the expiration of the credit. Increases the maximum rate a county containing a consolidated city (consolidated city) may impose for the county wheel tax and the county vehicle excise tax and specifies the purposes for which the proceeds of those taxes must be appropriated. Beginning in 2026, lowers the percentage of funds distributed to counties, cities, and towns (local units) from the motor vehicle highway account that must be used for construction, reconstruction, and preservation of a local unit's highways if certain conditions related to pavement quality are satisfied. Amends provisions pertaining to the Indiana finance authority's authorization to issue revenue bonds or notes, including grant anticipation revenue bonds or notes, to finance highway and road construction projects. Allows the Indiana department of transportation (department) to submit a request to the Federal Highway Administration for a waiver to toll lanes on interstate highways. Provides that, if a request for a waiver to toll lanes on interstate highways is granted, the general assembly is not required to enact a statute before tolling may occur. Allocates responsibility for bridges in a county between that county and a municipality based on the size and location of the bridge. Allows a local county road and bridge board to undertake low water crossing projects. Requires the department to ensure that information regarding funding sources for low water crossing projects is made available to county boards of commissioners and county highway departments. Provides that money in the local road and bridge matching grant (matching fund) must be allocated, transferred, and distributed for specified purposes. Specifies the timing of those allocations, transfers, and distributions. Imposes conditions on the allocations, transfers, and distributions made from the matching fund, including, in state fiscal years beginning after June 30, 2027, limitations on the ability of a local unit to apply for a grant in certain circumstances. Allows local units to use grants from the matching fund for low water crossing projects. Reduces the required local matching amounts and increases the population thresholds that apply to certain local units, if the department approves a grant from the matching fund. Restates a provision allocating 50% of the amount available in the matching fund to local units with a population of less than 50,000. Increases the speed limit on Interstate Highway 465. Requires all townships to annually adopt a capital improvement plan, which must include the balance of all unrestricted funds that exceed the township's budget for the following year. Provides that a township must transfer 30% of the amount of the balance of all unrestricted funds that exceed the township's budget for the following year to the township roads and infrastructure fund. Requires a township board to adopt a resolution in favor of providing money for the improvement and maintenance of roads and infrastructure within the township before a township transfers money for such projects. Provides, for purposes of the provisions regarding township capital improvement plans and township roads and infrastructure funds, that unrestricted funds are cash reserves that are not obligated, committed, encumbered, or restricted for specified purposes. Urges the legislative council to assign to the interim study committee on roads and transportation the study of appropriate road funding formulas. Makes conforming changes.

Current Status: 4/22/2025 - Signed by the President Pro Tempore

State Bill Page: [HB1461](#)

HB1601

QUANTUM RESEARCH TAX INCENTIVES (SOLIDAY E) Amends the state sales and use tax exemption for data centers to include projects for investments in a quantum computing research, advanced computing, and defense infrastructure network that result in a minimum qualified investment within five years of at least \$50,000,000.

Current Status: 4/22/2025 - Signed by the President Pro Tempore

State Bill Page: [HB1601](#)

LOCAL GOVERNMENT FINANCE (HOLDMAN T) 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 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 commuter rail service fund or the electric rail service fund.
Requires all school corporat

Current Status: 4/15/2025 - Signed by the Governor

State Bill Page: [SB1](#)

- SB5 STATE FISCAL AND CONTRACTING MATTERS (BALDWIN S) Allows a state agency to use artificial intelligence software to prepare information and projections for the state budget. Requires a state agency to provide a quarterly report to the budget committee that details the requests submitted by the state agency for new federal funds or to participate in a new federal program. Provides that, in addition to the quarterly reports, a state agency may not immediately accept an award of new federal funds in certain circumstances or participate in a new federal program before a report has been reviewed by the budget committee. Specifies the contents of the report that must be submitted for budget committee review. Requires a state agency to provide the state comptroller with a contract for inclusion in the Indiana transparency website not later than 30 days after the contract is fully executed. Requires that permanent full-time positions which have been vacant for 90 days or more be reviewed and either reauthorized or eliminated by the budget director. Requires the budget director to provide a quarterly report to the governor's office regarding those positions that were reauthorized or eliminated by the budget director in the preceding three months. Requires a state agency to provide quarterly reports to the budget committee regarding the state agency's active contracts. Provides for the reversion of funds appropriated to a state agency for expenses related to a contract that are unused after the end of the contract term. Requires the department of administration (department) to develop certain contract language to be included in state contracts of \$500,000 or more. Requires a state agency to provide a report to the budget committee concerning amendments to a contract that: (1) increase the maximum contract amount by not less than \$500,000; or (2) for a contract with an initial maximum contract amount of not less than \$500,000, extend the term of the contract by not less than six months. Prohibits a state agency from entering into a nonpublic contract. Requires all contract opportunities of state agencies to be posted in the form of a request for proposals or a request for quotations on the department's website at least 30 days prior to the contract being awarded. Requires the office of the secretary of family and social services and the office of Medicaid policy and planning to do the following: (1) Review monthly reports on the Medicaid program service utilization to identify trends and risks within the state Medicaid program. (2) Post publicly on the office of the secretary of family and social services's website monthly financial reports or expenditures and revenues for each state Medicaid program and commentary providing context for each monthly financial report. (3) Submit a quarterly report to the budget committee.
- Current Status:* 4/24/2025 - Signed by the Speaker
State Bill Page: [SB5](#)
- SB142 EVICTION ISSUES (BROWN L) Allows a court to order, upon its own motion, that certain eviction records may not be disclosed. Allows a tenant, in certain circumstances, to file a motion requesting that records related to an eviction action not be disclosed. Allows the court to issue an order without a hearing in certain circumstances. Specifies that a final judgment for the recovery of money or costs does not constitute a lien upon real estate and chattels real if certain eviction actions are prohibited from disclosure. Makes conforming changes.
- Current Status:* 4/22/2025 - Signed by the Speaker
State Bill Page: [SB142](#)
- SB306 FILM AND MEDIA PRODUCTION TAX CREDIT (ZAY A) Provides that a taxpayer may assign any part of the film and media production tax credit (credit) that the taxpayer may claim. Sets forth the procedure for a taxpayer to make the assignment. Establishes a limit of \$250,000 for any single tax credit provided. Limits the aggregate amount of tax credits that may be provided to \$2,000,000. Extends the credit's expiration date from July 1, 2027, to July 1, 2031.
- Current Status:* 4/16/2025 - Signed by the Governor
State Bill Page: [SB306](#)
- SB314 TAX EXEMPTION FOR ELIGIBLE EVENTS (BALDWIN S) Provides various tax exemptions for the Women's National Basketball Association All-Star Game, including ancillary events, when held in Indiana.
- Current Status:* 4/1/2025 - Public Law 13
State Bill Page: [SB314](#)
- SB431 CONSTRUCTION OF DATA CENTER BY FOREIGN ADVERSARY (KOCH E) Provides that after June 30, 2025, a foreign company may not construct or cause to be constructed a data center in Indiana unless the Indiana utility regulatory commission and the Indiana economic development corporation conduct a joint study of the anticipated electricity use of the prospective data center and certify to the governor and the general assembly that the electricity estimated to be used by the data center will be self-generated and will not affect the load supply of the regional transmission organizations whose service territory includes Indiana.
- Current Status:* 4/10/2025 - Public Law 49

- SB451 INCOME TAX RATE (HOLDMAN T) Provides for a decrease in the individual adjusted gross income tax rate beginning in 2030 depending on certain conditions being met.
Current Status: 4/16/2025 - Signed by the Governor
State Bill Page: [SB451](#)
- SB453 VARIOUS TAX MATTERS (HOLDMAN T) Amends estimated quarterly tax payment provisions. Restructures tax collection requirements for kerosene to eliminate specialized tax filing. Streamlines the filing requirements for gasoline use tax to eliminate multiple filing requirements. Specifies the liability and remittance requirements for the gross retail tax, gasoline use tax, and other listed taxes in certain circumstances. Amends provisions that apply to passenger and household goods carriers. Amends the college savings tax credit. Replaces the term "college choice 529 education savings plan" with "Indiana529 plan". Makes a clarifying change to the closed system cartridge tax. Extends the renewal period from one year to two years for businesses licensed to collect the electronic cigarettes tax, closed systems cartridge tax, and other tobacco products tax. Specifies that the fiscal officer of an entity that has adopted an innkeeper's tax, a food and beverage tax, or an admissions tax must enter into an agreement with the department of state revenue (department) before the department provides certain information to the fiscal officer as required under current law. Specifies when certain tax information may be disclosed by the department. Provides for the transfer of certain funds from the bureau of motor vehicles commission fund to the motor carrier regulation fund. Provides that a person who commits a violation involving a consumer transaction entailing the transportation of passengers or household goods commits a deceptive act that is actionable by the attorney general and is subject to certain remedies and penalties. Specifies remittance procedures for the gasoline use tax. Specifies recapture procedures for certain reduced estimated tax payments. Makes corresponding changes.
Current Status: 4/24/2025 - Signed by the President Pro Tempore
State Bill Page: [SB453](#)
- SB516 ECONOMIC DEVELOPMENT (BUCHANAN B) Establishes the office of entrepreneurship and innovation (office). Specifies the duties of the office. Transfers oversight responsibilities of certified technology parks from the Indiana economic development corporation (IEDC) to the office. Provides for the submission of an annual report of the activities of an innovation development district as to financial information pertaining to tax increment financing districts in an innovation development district to the: (1) fiscal body of the county, city, or town; and (2) department of local government finance. Provides that before the IEDC may purchase land in a county that in total exceeds 100 acres whether acquired in one transaction or a series of transactions, the IEDC must first give notice, in writing, to the board of county commissioners of the county in which the land is located (and to the mayor of a city if the land is located within a city) not later than 30 days before the closing date for the purchase or purchases. Requires the IEDC to provide to the budget committee a copy of the notice being provided to the local unit in which certain land is being purchased. Provides that if the IEDC extends an offer to one or more voting or nonvoting members of the budget committee to tour a potential economic development site that may receive state assistance in undertaking the project, the IEDC shall simultaneously extend the same offer to all voting and nonvoting members of the budget committee. Requires the governor to appoint the president of the IEDC, who shall serve at the pleasure of the governor and report to the secretary of commerce. (Under current law, the secretary of commerce is the president of the IEDC.) Repeals the statute that expires the central Indiana regional development authority.
Current Status: 4/22/2025 - Signed by the Speaker
State Bill Page: [SB516](#)