

# HOUSE BILL No. 1470

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 2-6-1.5-5; IC 4-3-26; IC 4-33-23; IC 5-4-1-5.1; IC 5-11; IC 5-14; IC 5-14.5; IC 6-1.1-20.3-15; IC 6-8.1-7-1; IC 22-4.5-10; IC 34-30-2; IC 36-2-7-10.1; IC 36-8-16.7-27; IC 36-9.

**Synopsis:** Management of government data. Establishes the management and performance hub as an agency within the executive department of state government to: (1) manage the open data web site; and (2) coordinate the state's open data program. Establishes general standards for state and local government data. Provides that a government entity should strive to make its data in a machine readable and open format. Establishes the government data policy committee to: (1) develop standards for data collection by state agencies in a machine readable and open format; (2) develop a comprehensive strategy and architecture for use of open data by government entities; (3) adopt a system of best practices for maintaining confidentiality of personal and private information; and (4) establish a tiered classification scheme for access to government data. Establishes the open data web site to be maintained by the management and performance hub. Recodifies existing statutes relating to establishing and maintaining existing state government data web sites. Makes conforming amendments. Repeals the existing statutes relating to these state government data web sites. Repeals the statute that establishes the Indiana workforce intelligence system.

**Effective:** July 1, 2017.

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January 18, 2017, read first time and referred to Committee on Government and Regulatory Reform.

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Introduced

First Regular Session of the 120th General Assembly (2017)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

## HOUSE BILL No. 1470

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 2-6-1.5-5 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) Not more than  
3 fourteen (14) days (including Saturdays, Sundays, and legal holidays)  
4 after the last day the governor must take action on enrolled acts passed  
5 during any session of the general assembly, the legislative services  
6 agency shall distribute to the clerk of the circuit court of each county  
7 one (1) copy of each enrolled act of that session which became law.  
8 (b) A copy of the enrolled acts distributed under subsection (a) may  
9 be in the form of:  
10 (1) a hard paper copy; or  
11 (2) an electronic copy:  
12 (A) on a computer disk;  
13 (B) on a CD-ROM disk; or  
14 (C) in another machine readable format (**as defined**  
15 **IC 5-14.5-1-15**).  
16 (c) The clerk of the circuit court of each county may inform the  
17 legislative services agency whether the clerk prefers to receive the

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1 enrolled acts in the form of:

2 (1) a hard paper copy; or

3 (2) an electronic copy described in subsection (b)(2) that is  
4 available from the legislative services agency.

5 (d) If a clerk of circuit court informs the legislative services agency  
6 under subsection (c) that the clerk prefers to receive the enrolled acts  
7 in the form described in subsection (c)(1) or in a form described in  
8 subsection (c)(2), the legislative services agency shall deliver the  
9 enrolled acts to the clerk in the form for which the clerk has expressed  
10 a preference.

11 (e) This distribution shall be delivered by certified mail, or by any  
12 other means of delivery that includes a return receipt, to each of the  
13 clerks of the counties of the state, and shall fulfill the publication and  
14 circulation requirements of Art. 4, Sec. 28 of the Constitution of the  
15 State of Indiana.

16 SECTION 2. IC 4-3-26 IS ADDED TO THE INDIANA CODE AS  
17 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
18 1, 2017]:

19 **Chapter 26. Management and Performance Hub**

20 **Sec. 1. As used in this chapter, "chief data officer" refers to the**  
21 **individual appointed by the governor under section 4 of this**  
22 **chapter.**

23 **Sec. 2. As used in this chapter, "hub" refers to the management**  
24 **and performance hub established by section 3 of this chapter.**

25 **Sec. 3. The management and performance hub is established.**

26 **Sec. 4. (a) The governor shall appoint an individual to be the**  
27 **chief data officer.**

28 **(b) The chief data officer:**

29 **(1) serves at the pleasure of the governor;**

30 **(2) reports directly to the governor; and**

31 **(3) is entitled to receive the salary fixed by the governor.**

32 **(c) The chief data officer is the chief executive officer of the hub.**

33 **Sec. 5. The hub shall do the following:**

34 **(1) Manage the open data web site established by**  
35 **IC 5-14.5-4-1.**

36 **(2) Coordinate the state's open data program under IC 5-14.5.**

37 SECTION 3. IC 4-33-23-10, AS AMENDED BY P.L.229-2013,  
38 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2017]: Sec. 10. (a) A development provider shall report  
40 annually to the commission the following:

41 (1) the total dollar amounts of economic development payments;

42 (2) the parties or specified recipients, or both, that receive



- 1 economic development payments; and  
 2 (3) any other items related to an economic development payment  
 3 that the commission may require.  
 4 (b) A specified recipient of an economic development payment shall  
 5 report annually to the commission an accounting of:  
 6 (1) any economic development payment received by the recipient;  
 7 and  
 8 (2) any disbursements of economic development payment money  
 9 that the recipient makes to:  
 10 (A) another specified recipient; or  
 11 (B) an unspecified recipient.  
 12 (c) A report submitted under subsection (b) must include:  
 13 (1) the legal name of the person submitting the report;  
 14 (2) the date, amount, and purpose of each disbursement;  
 15 (3) the name of each specified or unspecified recipient receiving  
 16 a disbursement; and  
 17 (4) any other information that the commission may require.  
 18 (d) Upon request of the commission, a person submitting a report  
 19 under subsection (a) or (b) shall attach to the report sufficient  
 20 documentation to support a transaction described in the report.  
 21 (e) A report submitted under subsection (a) or (b) must be submitted  
 22 to the department of local government finance and made available  
 23 electronically through the Indiana transparency ~~Internet~~ web site  
 24 established under ~~IC 5-14-3.7~~. **IC 5-14.5-5.**  
 25 (f) The commission may require, with respect to a report required  
 26 by this section:  
 27 (1) the format of the report;  
 28 (2) the deadline by which the report must be filed; and  
 29 (3) the manner in which the report must be maintained and filed.  
 30 SECTION 4. IC 4-33-23-17, AS ADDED BY P.L.229-2013,  
 31 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2017]: Sec. 17. (a) Any political subdivision receiving an  
 33 economic development payment shall annually report the following  
 34 information to the department of local government finance:  
 35 (1) The total amount of economic development payments received  
 36 in the previous state fiscal year.  
 37 (2) The balance of the fund in which the political subdivision  
 38 deposited the economic development payments under section 13  
 39 of this chapter as of the end of the previous state fiscal year.  
 40 (b) A political subdivision shall submit the report required by  
 41 subsection (a) to the department of local government finance before  
 42 October 1 of each year.



1 (c) The department of local government finance shall make the  
 2 report available electronically through the Indiana transparency  
 3 ~~Internet~~ web site established under ~~IC 5-14-3-7~~. **IC 5-14.5-5.**

4 SECTION 5. IC 5-4-1-5.1, AS AMENDED BY P.L.188-2016,  
 5 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2017]: Sec. 5.1. (a) "Political subdivision" as used in this  
 7 section has the meaning set forth in IC 36-1-2-13 and excludes any  
 8 department or agency of the state.

9 (b) Every elected or appointed officer, official, deputy, employee,  
 10 or contractor of a political subdivision who is required by section 18 of  
 11 this chapter to file an official bond for the faithful performance of duty,  
 12 except the county recorder and deputies and employees of the recorder,  
 13 shall file the bond with the fiscal officer of the political subdivision and  
 14 in the office of the county recorder in the county of office or  
 15 employment of the officer, official, deputy, employee, or contractor.  
 16 The county recorder and deputies and employees of the recorder shall  
 17 file their bonds with the county auditor and in the office of the clerk of  
 18 the circuit court.

19 (c) The bonds described in subsection (b) shall be filed within ten  
 20 (10) days of their issuance or, if approval is required, within ten (10)  
 21 days after their approval by the person required to approve the bonds.  
 22 The recorder shall record all of the bonds filed under this section,  
 23 indexing them alphabetically under the name of the principal and  
 24 referring to the title, office, and page number where recorded. The  
 25 bonds shall be kept in a safe and convenient place in the recorder's  
 26 office with a reference to the date filed and record and page where  
 27 recorded.

28 (d) Every county officer who is required to give bond shall have a  
 29 copy of the oath of office recorded with the bond.

30 (e) The fiscal officer of a political subdivision with whom an official  
 31 bond is filed under subsection (b) shall file a copy of the bond with the  
 32 state board of accounts:

33 (1) contemporaneously with the filing of the political  
 34 subdivision's annual financial report required under  
 35 IC 5-11-1-4(a); and

36 (2) electronically in the manner prescribed under ~~IC 5-14-3-8-7~~.  
 37 **IC 5-14.5-8-4.**

38 (f) The state board of accounts shall maintain a data base of bonds  
 39 received under this section and make the data base available to the  
 40 public on the state board of accounts Internet web site. To the extent  
 41 practicable, the data base must include a list that specifies:

42 (1) every individual who is required by section 18 of this chapter



1 to file; and  
 2 (2) whether each individual specified under subdivision (1) has  
 3 obtained and filed;  
 4 an official bond for the faithful performance of duty.

5 SECTION 6. IC 5-11-1-4, AS AMENDED BY P.L.184-2015,  
 6 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2017]: Sec. 4. (a) The state examiner shall require from every  
 8 municipality and every state or local governmental unit, entity, or  
 9 instrumentality financial reports covering the full period of each fiscal  
 10 year. These reports shall be prepared, verified, and filed with the state  
 11 examiner not later than sixty (60) days after the close of each fiscal  
 12 year. The reports must be in the form and content prescribed by the  
 13 state examiner and filed electronically in the manner prescribed under  
 14 ~~IC 5-14-3.8-7.~~ **IC 5-14.5-8-4.**

15 (b) The department of local government finance may not approve  
 16 the budget of a political subdivision or a supplemental appropriation  
 17 for a political subdivision until the political subdivision files an annual  
 18 report under subsection (a) for the preceding calendar year.

19 (c) As used in this subsection, "bonds" means any bonds, notes, or  
 20 other evidences of indebtedness, whether payable from property taxes,  
 21 other taxes, revenues, fees, or any other source. However, the term does  
 22 not include notes, warrants, or other evidences of indebtedness that  
 23 have a maturity of not more than five (5) years and that are made in  
 24 anticipation of and to be paid from revenues of the political  
 25 subdivision. Notwithstanding any other law, a county or municipality  
 26 as provided in subsection (d) may not issue any bonds unless:

27 (1) the county or municipality has filed an annual financial report  
 28 with the state examiner for the preceding fiscal year; and  
 29 (2) the annual financial report filed with the state examiner for the  
 30 preceding fiscal year was prepared in accordance with all  
 31 generally accepted accounting principles for financial accounting  
 32 and reporting as established by the Governmental Accounting  
 33 Standards Board. However, upon request of the county or  
 34 municipality, the state examiner may waive the requirement under  
 35 this subdivision.

36 The requirements under this subsection for the issuance of bonds by a  
 37 county or municipality are in addition to any other requirements  
 38 imposed under any other law. This subsection applies to the issuance  
 39 of bonds authorized under any statute, regardless of whether that  
 40 statute specifically references this subsection or the requirements under  
 41 this subsection.

42 (d) The requirements under subsection (c) apply only to the



- 1 following:
- 2 (1) After June 30, 2017, and before July 1, 2019, the requirements
- 3 under subsection (c) apply to:
- 4 (A) a county with a population greater than two hundred fifty
- 5 thousand (250,000); and
- 6 (B) a municipality with a population greater than two hundred
- 7 fifty thousand (250,000).
- 8 (2) After June 30, 2019, and before July 1, 2020, the requirements
- 9 under subsection (c) apply to:
- 10 (A) a county with a population greater than one hundred
- 11 seventy-five thousand (175,000); and
- 12 (B) a municipality with a population greater than one hundred
- 13 thousand (100,000).
- 14 (3) After June 30, 2020, the requirements under subsection (c)
- 15 apply to:
- 16 (A) a county with a population greater than one hundred
- 17 thousand (100,000); and
- 18 (B) a municipality with a population greater than seventy-five
- 19 thousand (75,000).
- 20 SECTION 7. IC 5-11-1-24.4, AS ADDED BY P.L.181-2015,
- 21 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 22 JULY 1, 2017]: Sec. 24.4. (a) This section applies only to an audited
- 23 entity (excluding a school corporation or a college or university (as
- 24 defined in IC 21-7-13-10)) that has:
- 25 (1) an internal control officer; and
- 26 (2) an internal control department;
- 27 established by the legislative body of the audited entity. However, the
- 28 requirements of this section do not apply to a consolidated city that
- 29 hires an internal auditor or an independent certified public accountant,
- 30 or both, as authorized under IC 36-3-4-24 to examine the books and
- 31 records of the consolidated city.
- 32 (b) An audited entity may request in writing that the state board of
- 33 accounts authorize the audited entity to:
- 34 (1) opt out of examinations by the state board of accounts; and
- 35 (2) engage a certified public accountant to conduct the
- 36 examinations.
- 37 The request must be approved by resolution adopted by the legislative
- 38 body for the audited entity.
- 39 (c) The state board of accounts shall, not more than sixty (60) days
- 40 after receiving a written request under subsection (b):
- 41 (1) acknowledge receipt of the request; and
- 42 (2) notify the requesting audited entity that the request is:



- 1 (A) approved; or  
 2 (B) disapproved.
- 3 (d) The state board of accounts shall approve a request under  
 4 subsection (b) by an audited entity if the state examiner determines  
 5 that:
- 6 (1) the audited entity filed the written request under subsection  
 7 (b) with the state board of accounts more than one hundred eighty  
 8 (180) days before the beginning of the audited entity's fiscal year;  
 9 (2) the audited entity selects the certified public accountant in  
 10 accordance with the selection procedure under this section;  
 11 (3) the certified public accountant selected by the audited entity  
 12 is:
- 13 (A) licensed in Indiana; and  
 14 (B) qualified to conduct examinations in accordance with the  
 15 government auditing standards adopted by the state board of  
 16 accounts;
- 17 (4) the certified public accountant's examination shall:  
 18 (A) be conducted in accordance with the guidelines  
 19 established by the state board of accounts; and  
 20 (B) make findings regarding the audited entity's compliance  
 21 with the uniform compliance guidelines established by the  
 22 state board of accounts;
- 23 (5) the certified public accountant's examination is paid for by the  
 24 audited entity; and
- 25 (6) the certified public accountant's examination of the audited  
 26 entity includes:
- 27 (A) all associated component units;  
 28 (B) audits required or necessary for federal financial  
 29 assistance;  
 30 (C) findings of noncompliance with state law and uniform  
 31 compliance guidelines as required by IC 5-11-5-1; and  
 32 (D) a separate report in accordance with the guidelines  
 33 established by the state board of accounts for any items of  
 34 noncompliance identified.
- 35 (e) The audited entity must use the following selection procedures:  
 36 (1) The legislative body of the audited entity shall establish an  
 37 audit committee to facilitate the selection of a certified public  
 38 accountant. The audit committee shall be composed of the  
 39 following three (3) members:
- 40 (A) One (1) member of the legislative body appointed by the  
 41 legislative body.  
 42 (B) One (1) certified public accountant appointed by the





- 1 legislative body who is not the fiscal officer or an employee of  
 2 the audited entity.
- 3 (C) One (1) person appointed by the executive of the audited  
 4 entity who is qualified due to an involvement with financial  
 5 matters, and who is not the fiscal officer or an employee of the  
 6 audited entity.
- 7 Each member shall be appointed for a three (3) year term and  
 8 shall serve without compensation. However, a member appointed  
 9 under subdivision (1)(A) who ceases to hold the office of  
 10 legislative body member ceases to be a member of the audit  
 11 committee. A member may not have a contractual relationship,  
 12 financial interest, or political affiliation with the certified public  
 13 accountant selected.
- 14 (2) The audit committee established under subdivision (1) shall  
 15 do the following:
- 16 (A) Establish factors to evaluate the audit services provided by  
 17 a certified public accountant, including:
- 18 (i) experience;
  - 19 (ii) ability to perform the required services;
  - 20 (iii) capability to follow the guidelines and standards  
 21 adopted by the state board of accounts;
  - 22 (iv) ability to timely complete all necessary components of  
 23 the examination; and
  - 24 (v) any other factors considered necessary by the audit  
 25 committee.
- 26 (B) Publish notice of a request for proposals under IC 5-3-1  
 27 that includes:
- 28 (i) a brief description of the audit requirements;
  - 29 (ii) a time frame;
  - 30 (iii) application procedures;
  - 31 (iv) evaluation criteria; and
  - 32 (v) any other items considered necessary by the audit  
 33 committee.
- 34 (C) Evaluate the proposals submitted by qualified certified  
 35 public accountants. If compensation is a factor established  
 36 under clause (A), it may not be the sole factor used to evaluate  
 37 proposals.
- 38 (D) Rank and recommend in order of preference not fewer  
 39 than three (3) certified public accountants considered most  
 40 highly qualified on the factors established under clause (A). If  
 41 fewer than three (3) certified public accountants respond to the  
 42 request for proposals, the audit committee shall recommend



- 1 the remaining qualified certified public accountants in order  
2 of preference.
- 3 (3) The legislative body of the audited entity shall select a  
4 qualified certified public accountant from the list recommended  
5 by the audit committee and shall negotiate a contract with the  
6 certified public accountant using one (1) of the following  
7 methods:
- 8 (A) If compensation is a factor established under subdivision  
9 (2)(A), the legislative body shall:
- 10 (i) select; or  
11 (ii) document the reason for not selecting;  
12 the highest ranked certified public accountant.
- 13 (B) If compensation is not a factor established under  
14 subdivision (2)(A), the legislative body shall negotiate a  
15 contract with the highest ranked qualified certified public  
16 accountant. If unable to negotiate a satisfactory contract with  
17 the highest ranked qualified certified public accountant, the  
18 legislative body shall:
- 19 (i) formally terminate negotiations; and  
20 (ii) negotiate with the second highest ranked certified public  
21 accountant.
- 22 Negotiations with the other ranked certified public accountants  
23 shall be undertaken in the same manner. The legislative body  
24 may reopen formal negotiations with any of the top three (3)  
25 ranked certified public accountants but may not negotiate with  
26 more than one (1) certified public accountant at a time.
- 27 (C) The legislative body may select a certified public  
28 accountant recommended by the audit committee and  
29 negotiate a contract using an appropriate alternative  
30 negotiation method for which compensation is not the sole or  
31 predominant factor.
- 32 (D) In negotiations with a certified public accountant, the  
33 legislative body may allow a designee, who is not the fiscal  
34 officer of the audited entity, to conduct negotiations on its  
35 behalf.
- 36 (4) If the legislative body is unable to negotiate a satisfactory  
37 contract with any of the recommended certified public  
38 accountants, the audit committee shall recommend additional  
39 certified public accountants, and negotiations shall continue in  
40 accordance with this section until an agreement is reached.
- 41 (5) The procurement of audit services shall be evidenced by a  
42 written contract embodying all provisions and conditions. For



1 purposes of this section, an engagement letter signed and  
 2 executed by both parties shall constitute a written contract. The  
 3 written contract shall include the following provisions:

4 (A) Specification of services to be provided and fees or other  
 5 compensation for the services.

6 (B) Invoices for fees or other compensation shall be submitted  
 7 in sufficient detail to demonstrate compliance with the terms  
 8 of the contract.

9 (C) Specification of the contract period and conditions under  
 10 which the contract may be terminated or renewed.

11 (D) The certified public accountant shall perform the  
 12 examination in accordance with:

13 (i) the guidelines and standards adopted by the state board  
 14 of accounts;

15 (ii) auditing standards generally accepted in the United  
 16 States; and

17 (iii) if applicable, government auditing standards, Office of  
 18 Management and Budget Circular A-133, and any other  
 19 guidelines required by the industry.

20 (E) If the certified public accountant discovers or suspects  
 21 instances of fraud, abuse of public funds, or the commission of  
 22 a crime, the certified public accountant shall notify the state  
 23 board of accounts:

24 (i) immediately; and

25 (ii) before disclosing the discovery or suspicion to the  
 26 audited entity.

27 (F) The certified public accountant shall deliver the completed  
 28 examination report to the state board of accounts:

29 (i) at the same time as the audited entity; and

30 (ii) not later than thirty (30) days after completion of the  
 31 examination.

32 The report shall be in a **machine** readable format (**as defined**  
 33 **in IC 5-14.5-1-15**) prescribed by the state board of accounts.

34 (G) All work papers supporting the examination report shall be  
 35 available for review by the state board of accounts.

36 (6) If a legislative body of an audited entity renews a written  
 37 contract with a certified public accountant that was entered into  
 38 in accordance with this section, the legislative body may renew  
 39 the contract without complying with the selection procedures in  
 40 this subsection.

41 (f) The certified public accountant must deliver the completed  
 42 examination report to the state board of accounts not later than thirty



1 (30) days after completion of the examination. The state board of  
2 accounts shall review the examination report and may:

- 3 (1) ask questions of the certified public accountant;  
4 (2) review the examination work papers; and  
5 (3) take any other actions necessary to verify that the guidelines  
6 and standards adopted by the state board of accounts have been  
7 satisfied.

8 (g) If the certified public accountant's examination:

- 9 (1) satisfies the guidelines and standards adopted by the state  
10 board of accounts, the state examiner shall publicly file the  
11 examination report under IC 5-11-5-1; or  
12 (2) fails to satisfy the guidelines and standards adopted by the  
13 state board of accounts:

- 14 (A) the state board of accounts shall perform the audit; and  
15 (B) the audited entity shall reimburse the state board of  
16 accounts for the actual and direct cost of performing the  
17 examination.

18 (h) An audited entity that engages a certified public accountant  
19 under this section shall reimburse the state board of accounts for all  
20 direct and indirect costs incurred by the state board of accounts for any  
21 technical assistance and support requested by the audited entity.

22 (i) An audited entity may terminate the use of a certified public  
23 accountant engaged under this section if:

- 24 (1) the termination is approved by resolution adopted by the  
25 legislative body of the audited entity; and  
26 (2) written notice of the termination is provided to the state board  
27 of accounts more than one hundred eighty (180) days before the  
28 beginning of the audited entity's fiscal year.

29 (j) Conducting an examination of an audited entity by a certified  
30 public accountant does not prohibit the state board of accounts from  
31 conducting a compliance review of the audited entity or an examination  
32 under section 9.5 of this chapter on the schedule determined by the  
33 state board of accounts.

34 SECTION 8. IC 5-11-1-27, AS AMENDED BY P.L.184-2015,  
35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2017]: Sec. 27. (a) As used in this section, "legislative body"  
37 has the meaning set forth in IC 36-1-2-9.

38 (b) As used in this section, "material" means a significant or  
39 consequential amount, as determined by the state examiner and  
40 approved by the audit committee.

41 (c) As used in this section, "personnel" means an officer or  
42 employee of a political subdivision whose official duties include



1 receiving, processing, depositing, disbursing, or otherwise having  
 2 access to funds that belong to the federal government, state  
 3 government, a political subdivision, or another governmental entity.

4 (d) As used in this section, "political subdivision" has the meaning  
 5 set forth in IC 5-11-10.5-1.

6 (e) In the compliance guidelines authorized under section 24 of this  
 7 chapter, the state board of accounts shall define and the audit  
 8 committee shall approve not later than November 1, 2015, the  
 9 acceptable minimum level of internal control standards and internal  
 10 control procedures for internal control systems of political  
 11 subdivisions, including the following:

- 12 (1) Control environment.
- 13 (2) Risk assessment.
- 14 (3) Control activities.
- 15 (4) Information and communication.
- 16 (5) Monitoring.

17 The internal control standards and procedures shall be developed to  
 18 promote government accountability and transparency.

19 (f) ~~Not later than November 1, 2015;~~ The state board of accounts  
 20 shall develop or designate approved personnel training materials as  
 21 approved by the audit committee, to implement this section.

22 (g) After June 30, 2016, the legislative body of a political  
 23 subdivision shall ensure that:

- 24 (1) the internal control standards and procedures developed under  
 25 subsection (e) are adopted by the political subdivision; and
- 26 (2) personnel receive training concerning the internal control  
 27 standards and procedures adopted by the political subdivision.

28 (h) After June 30, 2016, the fiscal officer of a political subdivision  
 29 shall certify in writing that:

- 30 (1) the minimum internal control standards and procedures  
 31 defined under subsection (e) have been adopted by the political  
 32 subdivision; and
- 33 (2) personnel, who are not otherwise on leave status, have  
 34 received training as required by subsection (g)(2).

35 The certification shall be filed with the state board of accounts at the  
 36 same time as the annual financial report required by section 4(a) of this  
 37 chapter is filed. The certification shall be filed electronically in the  
 38 manner prescribed under ~~IC 5-14-3.8-7.~~ **IC 5-14.5-8-4.**

39 (i) After June 30, 2016, if the state board of accounts finds during  
 40 an audit of a political subdivision that:

- 41 (1) the political subdivision has not adopted the internal control  
 42 standards and procedures required under subsection (g)(1); or



1 (2) personnel of the political subdivision have not received the  
2 training required under subsection (g)(2);  
3 the state board of accounts shall issue a comment in its examination  
4 report for the political subdivision. If, during a subsequent audit, the  
5 state board of accounts finds a violation described in subdivision (1) or  
6 (2) has not been corrected, the political subdivision has sixty (60) days  
7 after the date the state board of accounts notifies the political  
8 subdivision of its findings to correct the violation. If a violation is not  
9 corrected within the required period, the state board of accounts shall  
10 forward the information to the department of local government finance.

11 (j) All erroneous or irregular material variances, losses, shortages,  
12 or thefts of political subdivision funds or property shall be reported  
13 immediately to the state board of accounts. For all material variances,  
14 losses, shortages, or thefts, the state board of accounts shall:

15 (1) determine the amount of funds involved and report the amount  
16 to the appropriate government and law enforcement officials;  
17 (2) determine the internal control weakness that contributed to or  
18 caused the condition; and  
19 (3) make written recommendations to the appropriate legislative  
20 body or appropriate official overseeing the internal control system  
21 addressing:

22 (A) the method of correcting the condition; and  
23 (B) the necessary internal control policies and internal control  
24 procedures that must be modified to prevent a recurrence of  
25 the condition.

26 (k) The legislative body or the appropriate official overseeing the  
27 internal control system shall immediately implement the policies and  
28 procedures recommended by the state board of accounts under  
29 subsection (j)(3)(B).

30 (l) A public officer who has actual knowledge of or reasonable  
31 cause to believe that there has been a misappropriation of public funds  
32 or assets of the public office, including:

33 (1) information obtained as a result of a police report;  
34 (2) an internal audit finding; or  
35 (3) another source indicating that a misappropriation has  
36 occurred;

37 shall immediately send written notice of the misappropriation to the  
38 state board of accounts and the prosecuting attorney serving in the area  
39 governed by the political subdivision.

40 (m) If the attorney general institutes civil proceedings related to this  
41 section or under IC 5-11-5-1, the attorney general shall seek, in  
42 addition to the recovery of any funds misappropriated, diverted, or



1 unaccounted for, restitution of:

2 (1) costs incurred by the state board of accounts; and

3 (2) all costs and reasonable attorney's fees incurred by the  
4 attorney general;

5 in connection with the civil proceedings.

6 SECTION 9. IC 5-11-13-1, AS AMENDED BY P.L.137-2012,  
7 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2017]: Sec. 1. (a) Every state, county, city, town, township, or  
9 school official, elective or appointive, who is the head of or in charge  
10 of any office, department, board, or commission of the state or of any  
11 county, city, town, or township, and every state, county, city, town, or  
12 township employee or agent who is the head of, or in charge of, or the  
13 executive officer of any department, bureau, board, or commission of  
14 the state, county, city, town, or township, and every executive officer  
15 by whatever title designated, who is in charge of any state educational  
16 institution or of any other state, county, or city institution, shall during  
17 the month of January of each year prepare, make, and sign a certified  
18 report, correctly and completely showing the names and business  
19 addresses of each and all officers, employees, and agents in their  
20 respective offices, departments, boards, commissions, and institutions,  
21 and the respective duties and compensation of each, and shall forthwith  
22 file said report in the office of the state examiner of the state board of  
23 accounts. The report must also indicate whether the political  
24 subdivision offers a health plan, a pension, and other benefits to  
25 full-time and part-time employees. However, no more than one (1)  
26 report covering the same officers, employees, and agents need be made  
27 from the state or any county, city, town, township, or school unit in any  
28 one year. The certification must be filed electronically in the manner  
29 prescribed under ~~IC 5-14-3.8-7~~. **IC 5-14.5-8-4.**

30 (b) The department of local government finance may not approve  
31 the budget of a county, city, town, or township or a supplemental  
32 appropriation for a county, city, town, or township until the county,  
33 city, town, or township files an annual report under subsection (a) for  
34 the preceding calendar year.

35 SECTION 10. IC 5-14-3.5 IS REPEALED [EFFECTIVE JULY 1,  
36 2017]. (Access to Financial Data for State Agencies).

37 SECTION 11. IC 5-14-3.6 IS REPEALED [EFFECTIVE JULY 1,  
38 2017]. (Access to Financial Data for State Educational Institutions).

39 SECTION 12. IC 5-14-3.7 IS REPEALED [EFFECTIVE JULY 1,  
40 2017]. (Access to Financial Data for Local Schools).

41 SECTION 13. IC 5-14-3.8 IS REPEALED [EFFECTIVE JULY 1,  
42 2017]. (Access to Financial Data for Local Units).



1 SECTION 14. IC 5-14-3.9 IS REPEALED [EFFECTIVE JULY 1,  
2 2017]. (Financial and Operational Summary of a Political Subdivision).

3 SECTION 15. IC 5-14.5 IS ADDED TO THE INDIANA CODE AS  
4 A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,  
5 2017]:

6 **ARTICLE 14.5. STATE AND LOCAL GOVERNMENT DATA**

7 **Chapter 1. Definitions**

8 **Sec. 1. The definitions in this chapter apply throughout this**  
9 **article.**

10 **Sec. 2. "Committee" refers to the government data policy**  
11 **committee established by IC 5-14.5-3-2.**

12 **Sec. 3. "Data" means recorded information, regardless of the**  
13 **form or the media on which the information is recorded.**

14 **Sec. 4. "Data owner" means a governmental entity that creates**  
15 **or gathers data from other sources and stores that data for its**  
16 **governmental purposes.**

17 **Sec. 5. "Data tier" refers to a classification of government data**  
18 **according to any limitations on the access to that data as**  
19 **determined by the committee under IC 5-14.5-3-3.**

20 **Sec. 6. "Executive state agency" refers to an agency within the**  
21 **executive (including the administrative) department of state**  
22 **government.**

23 **Sec. 7. (a) "Free access ability" refers to the ability of a free**  
24 **access entity to do the following:**

25 (1) **Electronically view, copy, or import government data**  
26 **electronically from a data owner without the intervention of**  
27 **the data owner.**

28 (2) **Inspect and copy all government data:**

29 (A) **from the original records of the data owner or web site**  
30 **owner containing the government data or through the open**  
31 **data web site, as specified by the free access entity;**

32 (B) **regardless of the data tier under which the data is**  
33 **classified;**

34 (C) **in a format and on the schedule specified by the free**  
35 **access entity; and**

36 (D) **without cost to the free access entity.**

37 (b) **The term does not include the ability to change data in the**  
38 **possession of the data owner.**

39 **Sec. 8. "Free access entity" refers to a governmental entity that**  
40 **has been given free access ability by IC 5-14.5-3-1.**

41 **Sec. 9. "Government data" refers to data in the possession of a**  
42 **governmental entity.**





- 1           **Sec. 10. "Governmental entity" refers to any of the following:**  
 2           (1) The state.  
 3           (2) A state agency.  
 4           (3) A political subdivision.  
 5           (4) An agency of a political subdivision.  
 6           (5) A state educational institution.  
 7           (6) A separate body corporate and politic.  
 8           (7) Any other entity established by Indiana law that performs  
 9           a governmental function.
- 10          **Sec. 11. "Government web site" refers to an Internet web site**  
 11          **that is established for a governmental entity.**
- 12          **Sec. 12. "Indiana transparency web site" refers to the web site**  
 13          **established under IC 5-14.5-5.**
- 14          **Sec. 13. "Legislative council" refers to the legislative council**  
 15          **established by IC 2-5-1.1-1.**
- 16          **Sec. 14. "Legislative services agency" refers to the legislative**  
 17          **services agency established by IC 2-5-1.1-7.**
- 18          **Sec. 15. "Machine readable" refers to a format in which data**  
 19          **can be easily processed by a computer without human intervention**  
 20          **while ensuring that semantic meaning is not lost.**
- 21          **Sec. 16. "MPH" refers to the management and performance**  
 22          **hub established by IC 4-3-26-3.**
- 23          **Sec. 17. "Office" refers to the office of technology established by**  
 24          **IC 4-13.1-2-1.**
- 25          **Sec. 18. "OMB" refers to the office of management and budget**  
 26          **established by IC 4-3-22-3.**
- 27          **Sec. 19. "Open data web site" refers to the Indiana open data**  
 28          **web site that is established under IC 5-14.5-4-1.**
- 29          **Sec. 20. "Open format" means a technical format based on an**  
 30          **underlying open standard that is:**  
 31               (1) not encumbered by restrictions that would impede use or  
 32               reuse; and  
 33               (2) maintained by a standards organization.
- 34          **Sec. 21. "Political subdivision" has the meaning set forth in**  
 35          **IC 36-1-2-13.**
- 36          **Sec. 22. "Public school" has the meaning set forth in**  
 37          **IC 20-18-2-15.**
- 38          **Sec. 23. "School corporation" has the meaning set forth in**  
 39          **IC 36-1-2-17.**
- 40          **Sec. 24. (a) "State agency" refers to an authority, a board, a**  
 41          **branch, a commission, a committee, a department, a division, or**  
 42          **another instrumentality of the executive (including the**



1 administrative), legislative, or judicial branch of the state,  
2 regardless of the name of the entity.

3 (b) The term does not include a state educational institution.

4 Sec. 25. "Web site owner" refers to the governmental entity  
5 that:

6 (1) establishes and maintains a government web site; and

7 (2) is responsible for the content of that site.

8 **Chapter 2. General Standards for Government Data**

9 Sec. 1. Except as provided in this chapter or in another statute,  
10 the standards stated in this chapter apply to government data.

11 Sec. 2. A governmental entity should strive to make the data it  
12 keeps in a machine readable and open format.

13 Sec. 3. (a) This section applies only to a government web site  
14 established by this article.

15 (b) A web site must be electronically searchable by the public  
16 and must be intuitive to users of the web site.

17 Sec. 4. Except as otherwise specifically provided in this article  
18 or another statute, this article does not require a governmental  
19 entity to record information or expend resources for the purpose  
20 of computer programming to make or convert data to a format  
21 required under this article.

22 Sec. 5. (a) A government web site may not allow public  
23 disclosure under this section to any of the following:

24 (1) A payee's address.

25 (2) Personal information that is protected under Indiana or  
26 federal law or rule.

27 (3) Information that is protected as a trade secret under  
28 Indiana or federal law or rule.

29 (4) Data protected by best practice standards adopted by the  
30 committee.

31 (b) A web site owner may make information protected under  
32 subsection (a) available in an aggregate format only.

33 Sec. 6. A web site owner, its officers, officials, and employees are  
34 immune from any civil liability for posting confidential  
35 information under section 5 of this chapter if the information was  
36 posted in reliance on a determination made by a data owner about  
37 the confidentiality of information on the government web site.

38 Sec. 7. Except as specifically provided in this article,  
39 IC 4-5-10-2, IC 4-13.1-2-4, IC 5-14-3-3.5, IC 5-14-3-3.6, or another  
40 statute, a web site owner may not charge a fee for access to the  
41 data on the web site.

42 Sec. 8. (a) This section applies only to a data owner if an Indiana



1 statute requires the data owner to submit data to a web site owner.

2 (b) A web site owner may require the data owner to submit the  
3 data in an electronic format on a prescribed form.

4 (c) A data owner shall include a link on the data owner's  
5 Internet web site to the Internet web site of the web site owner to  
6 which the data owner is required to submit data.

7 **Chapter 3. Government Data Access Policy**

8 **Sec. 1. (a) The following are free access entities:**

9 (1) The legislative department of state government, through  
10 the legislative services agency, to carry out the constitutional  
11 and statutory responsibilities of the legislative services agency  
12 and the legislative department of state government.

13 (2) The MPH.

14 (b) Notwithstanding subsection (a), a data owner is not required  
15 to give a free access entity free access ability as described in  
16 IC 5-14.5-1-7(a)(1) until the free access entity makes a request for  
17 free access ability to the data owner. Upon receiving a request  
18 under this subsection, the data owner and the free access entity  
19 shall enter into agreements to establish the free access ability and  
20 to specifically define the free access ability in the context of the  
21 nature of the data. If the data owner and the free access entity are  
22 unable to agree on a matter, the requirements of the free access  
23 entity prevail, subject to subsections (c) and (d).

24 (c) If data to which the free access entity will have free access  
25 ability is restricted by federal law, federal regulation, or federal  
26 executive order, the data owner shall do the following:

27 (1) Provide to the free access entity a description of the nature  
28 and scope of the restrictions.

29 (2) Provide free access ability to the data to the free access  
30 entity to the extent permitted by the applicable federal law,  
31 federal regulation, or federal executive order.

32 (d) If a free access entity accesses, inspects, or copies  
33 governmental data that is confidential, the free access entity shall  
34 maintain the confidentiality of that data as required by federal or  
35 Indiana law.

36 **Sec. 2. (a) The government data policy committee is established.**

37 **(b) The committee consists of the following individuals:**

38 (1) The chief data officer appointed under IC 4-3-26-4 or the  
39 chief data officer's designee. The individual described in this  
40 subdivision is the committee's chair.

41 (2) The auditor of state or the auditor of state's designee.

42 (3) The state examiner of the state board of accounts or the



- 1 state examiner's designee.  
 2 (4) The executive director of the legislative services agency or  
 3 the executive director's designee.  
 4 (5) The chief justice of Indiana or the chief justice's designee.  
 5 (6) The commissioner of higher education or the  
 6 commissioner's designee.  
 7 (7) The state superintendent of public instruction or the state  
 8 superintendent's designee.  
 9 (8) An individual representing local government named by an  
 10 association of Indiana municipalities.  
 11 (9) An individual representing local government named by an  
 12 association of Indiana counties.  
 13 (10) An individual appointed by the governor representing  
 14 nonprofit organizations or research institutions.
- 15 **Sec. 3. The committee shall do the following:**  
 16 (1) Collaborate to develop standards for data collection by  
 17 state agencies in a machine readable and an open format.  
 18 (2) Develop and maintain a comprehensive strategy and  
 19 architecture for use of open data by governmental entities.  
 20 (3) Adopt a system of best practices for the handling of  
 21 government data, including best practices for maintaining  
 22 confidentiality of personal and private information. In  
 23 adopting a system of best practices, the committee may  
 24 consider standards developed by the following:  
 25 (A) The National Institute of Standards and Technology of  
 26 the United States Department of Commerce.  
 27 (B) Other agencies of the federal government.  
 28 (C) Other states.  
 29 (D) Private data users.  
 30 (4) Establish a tiered classification scheme for access to  
 31 government data that:  
 32 (A) maximizes access to government data; and  
 33 (B) is based upon the system of best practices adopted  
 34 under subdivision (3).
- 35 **Sec. 4. (a) Executive state agencies shall follow the standards**  
 36 **developed under section 3 of this chapter.**  
 37 **(b) The following may follow the standards developed under**  
 38 **section 3 of this chapter:**  
 39 (1) Agencies in the legislative department of state government.  
 40 (2) Agencies in the judicial department of state government.  
 41 (3) State educational institutions.  
 42 (4) Political subdivisions and agencies of political subdivisions.



1           **Sec. 5.** The standards and best practices adopted by the  
2 committee shall be published on the open data web site.

3           **Sec. 6.** The committee shall make reports to a subcommittee of  
4 the legislative council, designated by the legislative council, as  
5 directed by the subcommittee.

6           **Chapter 3.1. Transitional Provisions**

7           **Sec. 1.** The management and performance hub established at  
8 <http://www.in.gov/mp/> is initially considered to be the open data  
9 web site required to be established by IC 5-14.5-4-1.

10          **Sec. 2.** The Indiana transparency portal established at  
11 <http://www.in.gov/itp/> is initially considered to be the Indiana  
12 transparency web site required to be established by IC 5-14.5-5-1.

13          **Sec. 3.** The web site established at  
14 <http://www.in.gov/che/transparency.htm> is initially considered to  
15 be the web site required to be established by IC 5-14.5-6-2.

16          **Sec. 4.** The web site established at  
17 <http://www.doe.in.gov/finance/school-financial-reports> is initially  
18 considered to be the web site to be established by IC 5-14.5-7-2.

19          **Sec. 5.** The web site established at <https://gateway.ifonline.org/>  
20 is initially considered to be the web site required to be established  
21 by IC 5-14.5-8-2.

22          **Sec. 6.** The initial designation in this chapter of a web site  
23 required to be established under this article does not prohibit the  
24 state agency required to establish and maintain the web site from  
25 changing the location of that web site.

26          **Sec. 7.** This chapter expires July 1, 2020.

27          **Chapter 4. Open Data Web Site**

28          **Sec. 1.** The MPH shall establish, maintain, and update the open  
29 data web site.

30          **Sec. 2.** The open data web site must satisfy the following:

31           (1) The web site must provide tiered access to government  
32 data as required by Indiana law or as determined by affected  
33 governmental entities.

34           (2) The data on the web site must be machine readable and in  
35 an open format.

36          **Chapter 5. Financial Data of State Agencies**

37          **Sec. 1.** The auditor of state shall establish, maintain, and update  
38 the Indiana transparency web site.

39          **Sec. 2.** (a) The auditor of state, working with the OMB, the  
40 office, or another organization that is part of a state educational  
41 institution, shall post on the Indiana transparency web site the  
42 following data:



- 1           (1) A listing of state expenditures and fund balances, including  
2           expenditures for contracts, grants, and leases.
- 3           (2) A listing of state owned real and personal property that  
4           has a value of more than twenty thousand dollars (\$20,000).
- 5           (b) The data base must include for each state agency the  
6           following:
- 7           (1) The amount, date, payer, and payee of expenditures.
- 8           (2) A listing of state expenditures by:
- 9           (A) personal services;
- 10          (B) other operating expenses; and
- 11          (C) total operating expenses;
- 12          to reflect how the funds were appropriated in the state budget  
13          act.
- 14          (3) A listing of state fund balances.
- 15          (4) A listing of property owned by the state.
- 16          (c) The data base must include for each state educational  
17          institution a listing of the annual salaries for employees of the state  
18          educational institution.
- 19          (d) The Indiana transparency web site may include data  
20          provided to the auditor of state by either of the following:
- 21          (1) The legislative department of state government by  
22          agreements between the auditor of state and the legislative  
23          council.
- 24          (2) The judicial department of state government by  
25          agreements between the auditor of state and the supreme  
26          court.
- 27          Sec. 3. The auditor of state may enhance and organize the  
28          presentation of the information through the use of graphic  
29          representations.
- 30          Sec. 4. To the extent that a state agency or state educational  
31          institution is the data owner of any data required to be on the web  
32          site, the state agency or state educational institution shall provide  
33          that information to the auditor of state for inclusion on the web  
34          site.
- 35          Sec. 5. Subject to IC 5-14.5-2-4, an executive state agency shall  
36          cooperate with and provide information to the auditor of state as  
37          necessary to implement and administer this chapter.
- 38          Sec. 6. The office shall work with the auditor of state to include  
39          a link on the Indiana transparency web site to the Internet web site  
40          of each Internet web site operated by:
- 41          (1) the state; or
- 42          (2) a state agency.



1           **Sec. 7.** Each executive state agency shall include a link on the  
 2 agency's Internet web site to the Internet web site established  
 3 under this chapter.

4           **Sec. 8.** The auditor of state and the office shall initially complete  
 5 the design of the Internet web site and establish and post the  
 6 information required under this chapter for all executive state  
 7 agencies.

8           **Chapter 6. Financial Data of State Educational Institutions**

9           **Sec. 1.** "Commission" refers to the commission for higher  
 10 education of the state of Indiana established by IC 21-18-2.

11           **Sec. 2.** The commission shall establish a web site where the  
 12 following may be viewed:

13           (1) The audited financial statement of each state educational  
 14 institution.

15           (2) A comparison between the amount appropriated to each  
 16 state educational institution and the amount allotted for  
 17 expenditure by the state educational institution.

18           (3) Information concerning the outstanding debt of each state  
 19 educational institution, the purposes for which the  
 20 outstanding debt was used, and the sources of repayment for  
 21 the outstanding debt.

22           (4) For each state educational institution, all financial and  
 23 other reports to a state agency that are public records.

24           **Chapter 7. Financial Data for Local Schools**

25           **Sec. 1.** As used in this chapter, "department" refers to the  
 26 department of education established by IC 20-19-3-1.

27           **Sec. 2. (a)** The department, working with:

28           (1) the office or another organization that is part of a state  
 29 educational institution;

30           (2) the state board of accounts established by IC 5-11-1-1;

31           (3) the department of local government finance established  
 32 under IC 6-1.1-30-1.1; and

33           (4) the OMB;

34 shall post on the Indiana transparency web site data that lists  
 35 expenditures and fund balances, including expenditures for  
 36 contracts, grants, and leases, for public schools.

37           **(b)** The following public school data must be included under this  
 38 chapter:

39           (1) The amount, date, payer, and payee of expenditures.

40           (2) A listing of expenditures specifically identifying those for  
 41 the following:

42           (A) Personal services.



- 1           **(B) Other operating expenses or total operating expenses.**  
 2           **(C) Debt service, including lease payments, related to debt.**  
 3           **(3) A listing of fund balances, specifically identifying balances**  
 4           **in funds that are being used for accumulation of money for**  
 5           **future capital needs.**  
 6           **(4) A listing of real and personal property owned by the**  
 7           **public school.**  
 8           **(5) The report required under IC 6-1.1-33.5-7.**  
 9           **(6) Information for evaluating the fiscal health of each school**  
 10           **corporation in the format required by section 8(b) of this**  
 11           **chapter.**  
 12           **Sec. 3. IC 5-14.5-2 applies to the data required to be posted**  
 13           **under this chapter.**  
 14           **Sec. 4. To the extent any information required to be posted on**  
 15           **the web site is collected or maintained by a public school, the**  
 16           **public school shall provide that information to the department for**  
 17           **inclusion on the web site.**  
 18           **Sec. 5. Subject to IC 5-14.5-2-4, a public school shall cooperate**  
 19           **with and provide information to the department as necessary to**  
 20           **implement and administer this chapter.**  
 21           **Sec. 6. The office shall work with the department to include a**  
 22           **link on the Internet web site established under this chapter to each**  
 23           **Internet web site operated by:**  
 24               **(1) the state; or**  
 25               **(2) a public school.**  
 26           **Sec. 7. The department and the office shall initially complete the**  
 27           **design of the Internet web site and establish and post the**  
 28           **information required under this chapter for all public schools.**  
 29           **Sec. 8. (a) The department of local government finance shall**  
 30           **develop indicators of fiscal health for evaluating the fiscal health**  
 31           **of a school corporation. The department of local government**  
 32           **finance may include any of the following in the indicators**  
 33           **developed under this subsection:**  
 34               **(1) The cash balance of a school corporation.**  
 35               **(2) The debt to revenue ratio of a school corporation.**  
 36               **(3) The condition of a school corporation's property tax base**  
 37               **as measured by both the assessed value of the school**  
 38               **corporation and the amount of per capita revenue generated**  
 39               **from the school corporation's tax base.**  
 40               **(4) The per capita amount of a school corporation's general**  
 41               **fund operating revenue.**  
 42               **(5) Any trends in the amount of a school corporation's tax**





- 1 revenue.
- 2 (6) Whether a school corporation maintains a structural
- 3 deficit or a structural surplus.
- 4 (7) The extent that the school corporation is affected by tax
- 5 increment financing districts.
- 6 (8) The extent that the school corporation's property tax base
- 7 is affected by exempt properties.
- 8 (9) The school corporation's bond rating.
- 9 (10) The amount of retiree benefits paid by the school
- 10 corporation.
- 11 (11) The amount of pension contributions paid on behalf of
- 12 the school corporation's employees.
- 13 (12) Any other factor that the department of local government
- 14 finance considers relevant to evaluating the fiscal health of a
- 15 school corporation.
- 16 (b) The department of local government finance shall use the
- 17 indicators developed under subsection (a) and the associated fiscal
- 18 data to present the information for evaluating the fiscal health of
- 19 each school corporation on the Indiana transparency web site. The
- 20 information must be presented in a manner that:
- 21 (1) can be conveniently and easily accessed from a single web
- 22 page; and
- 23 (2) is commonly known as an Internet dashboard.
- 24 (c) Neither the department of local government finance nor any
- 25 other state agency may use the fiscal health indicators developed
- 26 under this section to assign a school corporation a summative
- 27 grade.
- 28 **Chapter 8. Financial Data of Local Units**
- 29 **Sec. 1. As used in this chapter "department" refers to**
- 30 **department of local government finance established under**
- 31 **IC 6-1.1-30-1.1.**
- 32 **Sec. 2. The department, working with the office, or another**
- 33 **organization that is part of a state educational institution, the state**
- 34 **board of accounts established by IC 5-11-1-1, and the OMB, shall**
- 35 **post on the Indiana transparency web site the following:**
- 36 (1) The financial reports required by IC 5-11-1-4.
- 37 (2) The report on expenditures per capita prepared under
- 38 IC 6-1.1-33.5-7.
- 39 (3) A listing of the property tax rates certified by the
- 40 department.
- 41 (4) An index of audit reports prepared by the state board of
- 42 accounts.



1 (5) Local development agreement reports prepared under  
2 IC 4-33-23-10 and IC 4-33-23-17.

3 (6) Information for evaluating the fiscal health of a political  
4 subdivision in the format required by section 5(b) of this  
5 chapter.

6 (7) A listing of expenditures specifically identifying those for:

7 (A) personal services;

8 (B) other operating expenses or total operating expenses;  
9 and

10 (C) debt service, including lease payments, related to debt.

11 (8) A listing of fund balances, specifically identifying balances  
12 in funds that are being used for accumulation of money for  
13 future capital needs.

14 (9) Any other financial information deemed appropriate by  
15 the department.

16 Sec. 3. (a) As used in this section, "contract" includes all pages  
17 of a contract and any attachments to the contract.

18 (b) A political subdivision shall scan and upload the digital  
19 image of a contract to the Indiana transparency web site during  
20 each year that the contract amount to be paid by the political  
21 subdivision for that year exceeds the lesser of:

22 (1) ten percent (10%) of the political subdivision's property  
23 tax levy for that year; or

24 (2) fifty thousand dollars (\$50,000).

25 A political subdivision shall scan and upload the contract not later  
26 than sixty (60) days after the date the contract is executed.

27 (c) This section does not prohibit a political subdivision from  
28 withholding any information in the contract that the political  
29 subdivision is required to, or may, withhold from disclosure under  
30 IC 5-14-3.

31 Sec. 4. The department, working with the office or another  
32 organization that is part of a state educational institution, shall  
33 develop and maintain a secure, web based system that facilitates  
34 electronic submission of forms under this chapter. Political  
35 subdivisions shall submit forms under this chapter through the web  
36 based system as prescribed by the department.

37 Sec. 5. (a) The department shall develop indicators of fiscal  
38 health for evaluating the fiscal health of a political subdivision. The  
39 department may include any of the following in the indicators  
40 developed under this subsection:

41 (1) The cash balance of a political subdivision.

42 (2) The debt to revenue ratio of a political subdivision.



- 1           **(3) The condition of a political subdivision's property tax base**
- 2           **and income tax base, if any, as measured by both the assessed**
- 3           **value of the political subdivision and the amount of per capita**
- 4           **revenue generated from the political subdivision's tax bases.**
- 5           **(4) The per capita amount of a political subdivision's general**
- 6           **fund operating revenue.**
- 7           **(5) Any trends in the amount of a political subdivision's tax**
- 8           **revenue.**
- 9           **(6) Whether a political subdivision maintains a structural**
- 10           **deficit or a structural surplus.**
- 11           **(7) The number and size of the tax increment financing**
- 12           **districts designated by a redevelopment commission**
- 13           **established by the political subdivision, if any.**
- 14           **(8) The extent that the political subdivision is affected by tax**
- 15           **increment financing districts.**
- 16           **(9) The extent that the political subdivision's property tax**
- 17           **base is affected by exempt properties.**
- 18           **(10) The political subdivision's bond rating.**
- 19           **(11) The amount of retiree benefits paid by the political**
- 20           **subdivision.**
- 21           **(12) The amount of pension contributions paid on behalf of**
- 22           **the political subdivision's employees.**
- 23           **(13) Any other factor that the department considers relevant**
- 24           **to evaluating the fiscal health of a political subdivision.**
- 25           **(b) The department shall use the indicators developed under**
- 26           **subsection (a) and the associated fiscal data to present the**
- 27           **information for evaluating the fiscal health of a political**
- 28           **subdivision on the Indiana transparency web site. The information**
- 29           **must be presented in a manner that:**
- 30                 **(1) can be conveniently and easily accessed from a single web**
- 31                 **page; and**
- 32                 **(2) is commonly known as an Internet dashboard.**
- 33           **(c) Neither the department nor any other state agency may use**
- 34           **the fiscal health indicators developed under this section to assign**
- 35           **a political subdivision a summative grade.**
- 36           **Chapter 9. Financial and Operational Summary of a Political**
- 37           **Subdivision**
- 38           **Sec. 1. As used in this chapter, "department" refers to the**
- 39           **department of local government finance established under**
- 40           **IC 6-1.1-30-1.1.**
- 41           **Sec. 2. (a) This chapter applies only to a political subdivision**
- 42           **that has an Internet web site.**



1           (b) This chapter does not require a political subdivision to  
2 establish an Internet web site.

3           Sec. 3. As used in this chapter, "summary" refers to the  
4 financial and operational summary required by this chapter.

5           Sec. 4. (a) After July 31, 2017, the department shall publish an  
6 annual summary of each political subdivision on the Indiana  
7 transparency web site on the dates determined by the department.

8           (b) A political subdivision shall prominently display on the main  
9 Internet web page of the political subdivision's Internet web site  
10 the link provided by the department to the Indiana transparency  
11 web site.

12           Sec. 5. The department shall determine the information to be  
13 disclosed in the summary that the department considers necessary  
14 to reflect the financial condition and operations of the political  
15 subdivision, which may include the following:

16           (1) Information disclosed under IC 5-14.5-7 or IC 5-14.5-8.

17           (2) Total operating budget.

18           (3) Approximate number of full-time and part-time  
19 employees.

20           (4) Outstanding indebtedness and interest paid on  
21 indebtedness.

22           (5) Disbursements.

23           (6) Assessed valuation and tax rates.

24           (7) Revenue from all sources.

25           Sec. 6. (a) Subject to the requirements of this section, the  
26 department shall determine the form of the summary, which must  
27 be presented in a manner that:

28           (1) can be conveniently and easily accessed from a single web  
29 page; and

30           (2) is commonly known as an Internet dashboard.

31           (b) The summary must be in a form that is concise and  
32 reasonably easy to understand.

33           Sec. 7. (a) This section applies only to a school corporation.

34           (b) The summary must include the educational performance  
35 information of each school in the school corporation. The  
36 department of education (established by IC 20-19-3-1) shall  
37 determine the contents of the educational performance  
38 information.

39           SECTION 16. IC 6-1.1-20.3-15, AS ADDED BY P.L.84-2014,  
40 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JULY 1, 2017]: Sec. 15. (a) ~~After June 30, 2015~~; The executive of a  
42 political subdivision may request technical assistance from the board



1 in helping prevent the political subdivision from becoming a distressed  
 2 political subdivision. The board, by using the health fiscal indicators  
 3 developed under ~~IC 5-14-3.7-16~~ **IC 5-14.5-7-8** or ~~IC 5-14-3.8-8~~,  
 4 **IC 5-14.5-8-5** shall determine whether to provide assistance to the  
 5 political subdivision.

6 (b) The board may do any of the following for a political subdivision  
 7 that receives assistance under subsection (a):

8 (1) Provide information and technical assistance with respect to  
 9 the data management, accounting, or other aspects of the fiscal  
 10 management of the political subdivision.

11 (2) Assist the political subdivision in obtaining assistance from  
 12 state agencies and other resources.

13 SECTION 17. IC 6-8.1-7-1, AS AMENDED BY P.L.242-2015,  
 14 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2017]: Sec. 1. (a) This subsection does not apply to the  
 16 disclosure of information concerning a conviction on a tax evasion  
 17 charge. Unless in accordance with a judicial order or as otherwise  
 18 provided in this chapter, the department, its employees, former  
 19 employees, counsel, agents, or any other person may not divulge the  
 20 amount of tax paid by any taxpayer, terms of a settlement agreement  
 21 executed between a taxpayer and the department, investigation records,  
 22 investigation reports, or any other information disclosed by the reports  
 23 filed under the provisions of the law relating to any of the listed taxes,  
 24 including required information derived from a federal return, except to  
 25 **any of the following when it is agreed that the information is to be**  
 26 **confidential and to be used solely for official purposes:**

27 (1) Members and employees of the department.

28 (2) The governor.

29 (3) A member of the general assembly or an employee of the  
 30 house of representatives or the senate when acting on behalf of a  
 31 taxpayer located in the member's legislative district who has  
 32 provided sufficient information to the member or employee for  
 33 the department to determine that the member or employee is  
 34 acting on behalf of the taxpayer.

35 **(4) An employee of the legislative services agency to carry out**  
 36 **the responsibilities of the legislative services agency under**  
 37 **IC 2-5-1.1-7 or another law.**

38 ~~(4)~~ **(5)** The attorney general or any other legal representative of  
 39 the state in any action in respect to the amount of tax due under  
 40 the provisions of the law relating to any of the listed taxes. ~~or~~

41 ~~(5)~~ **(6)** Any authorized officers of the United States.

42 ~~when it is agreed that the information is to be confidential and to be~~



1 used solely for official purposes.

2 (b) The information described in subsection (a) may be revealed  
3 upon the receipt of a certified request of any designated officer of the  
4 state tax department of any other state, district, territory, or possession  
5 of the United States when:

6 (1) the state, district, territory, or possession permits the exchange  
7 of like information with the taxing officials of the state; and

8 (2) it is agreed that the information is to be confidential and to be  
9 used solely for tax collection purposes.

10 (c) The information described in subsection (a) relating to a person  
11 on public welfare or a person who has made application for public  
12 welfare may be revealed to the director of the division of family  
13 resources, and to any director of a county office of the division of  
14 family resources located in Indiana, upon receipt of a written request  
15 from either director for the information. The information shall be  
16 treated as confidential by the directors. In addition, the information  
17 described in subsection (a) relating to a person who has been  
18 designated as an absent parent by the state Title IV-D agency shall be  
19 made available to the state Title IV-D agency upon request. The  
20 information shall be subject to the information safeguarding provisions  
21 of the state and federal Title IV-D programs.

22 (d) The name, address, Social Security number, and place of  
23 employment relating to any individual who is delinquent in paying  
24 educational loans owed to a postsecondary educational institution may  
25 be revealed to that institution if it provides proof to the department that  
26 the individual is delinquent in paying for educational loans. This  
27 information shall be provided free of charge to approved postsecondary  
28 educational institutions (as defined by IC 21-7-13-6(a)). The  
29 department shall establish fees that all other institutions must pay to the  
30 department to obtain information under this subsection. However, these  
31 fees may not exceed the department's administrative costs in providing  
32 the information to the institution.

33 (e) The information described in subsection (a) relating to reports  
34 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
35 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
36 gallons of special fuel sold by a supplier and the number of gallons of  
37 special fuel exported by a licensed exporter or imported by a licensed  
38 transporter may be released by the commissioner upon receipt of a  
39 written request for the information.

40 (f) The information described in subsection (a) may be revealed  
41 upon the receipt of a written request from the administrative head of a  
42 state agency of Indiana when:



- 1 (1) the state agency shows an official need for the information;  
 2 and  
 3 (2) the administrative head of the state agency agrees that any  
 4 information released will be kept confidential and will be used  
 5 solely for official purposes.
- 6 (g) The information described in subsection (a) may be revealed  
 7 upon the receipt of a written request from the chief law enforcement  
 8 officer of a state or local law enforcement agency in Indiana when it is  
 9 agreed that the information is to be confidential and to be used solely  
 10 for official purposes.
- 11 (h) The name and address of retail merchants, including township,  
 12 as specified in IC 6-2.5-8-1(k) may be released solely for tax collection  
 13 purposes to township assessors and county assessors.
- 14 (i) The department shall notify the appropriate innkeeper's tax  
 15 board, bureau, or commission that a taxpayer is delinquent in remitting  
 16 innkeepers' taxes under IC 6-9.
- 17 (j) All information relating to the delinquency or evasion of the  
 18 motor vehicle excise tax may be disclosed to the bureau of motor  
 19 vehicles in Indiana and may be disclosed to another state, if the  
 20 information is disclosed for the purpose of the enforcement and  
 21 collection of the taxes imposed by IC 6-6-5.
- 22 (k) All information relating to the delinquency or evasion of  
 23 commercial vehicle excise taxes payable to the bureau of motor  
 24 vehicles in Indiana may be disclosed to the bureau and may be  
 25 disclosed to another state, if the information is disclosed for the  
 26 purpose of the enforcement and collection of the taxes imposed by  
 27 IC 6-6-5.5.
- 28 (l) All information relating to the delinquency or evasion of  
 29 commercial vehicle excise taxes payable under the International  
 30 Registration Plan may be disclosed to another state, if the information  
 31 is disclosed for the purpose of the enforcement and collection of the  
 32 taxes imposed by IC 6-6-5.5.
- 33 (m) All information relating to the delinquency or evasion of the  
 34 excise taxes imposed on recreational vehicles and truck campers that  
 35 are payable to the bureau of motor vehicles in Indiana may be disclosed  
 36 to the bureau and may be disclosed to another state if the information  
 37 is disclosed for the purpose of the enforcement and collection of the  
 38 taxes imposed by IC 6-6-5.1.
- 39 (n) This section does not apply to:  
 40 (1) the beer excise tax, including brand and packaged type  
 41 (IC 7.1-4-2);  
 42 (2) the liquor excise tax (IC 7.1-4-3);



- 1 (3) the wine excise tax (IC 7.1-4-4);  
 2 (4) the hard cider excise tax (IC 7.1-4-4.5);  
 3 (5) the malt excise tax (IC 7.1-4-5);  
 4 (6) the motor vehicle excise tax (IC 6-6-5);  
 5 (7) the commercial vehicle excise tax (IC 6-6-5.5); and  
 6 (8) the fees under IC 13-23.
- 7 (o) The name and business address of retail merchants within each  
 8 county that sell tobacco products may be released to the division of  
 9 mental health and addiction and the alcohol and tobacco commission  
 10 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.
- 11 (p) The name and business address of a person licensed by the  
 12 department under IC 6-6 or IC 6-7 may be released for the purpose of  
 13 reporting the status of the person's license.
- 14 (q) The department may release information concerning total  
 15 incremental tax amounts under:  
 16 (1) IC 5-28-26;  
 17 (2) IC 36-7-13;  
 18 (3) IC 36-7-26;  
 19 (4) IC 36-7-27;  
 20 (5) IC 36-7-31;  
 21 (6) IC 36-7-31.3; or  
 22 (7) any other statute providing for the calculation of incremental  
 23 state taxes that will be distributed to or retained by a political  
 24 subdivision or other entity;  
 25 to the fiscal officer of the political subdivision or other entity that  
 26 established the district or area from which the incremental taxes were  
 27 received if that fiscal officer enters into an agreement with the  
 28 department specifying that the political subdivision or other entity will  
 29 use the information solely for official purposes.
- 30 (r) The department may release the information as required in  
 31 IC 6-8.1-3-7.1 concerning:  
 32 (1) an innkeeper's tax, a food and beverage tax, or an admissions  
 33 tax under IC 6-9;  
 34 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and  
 35 (3) the covered taxes allocated to a professional sports  
 36 development area fund, sports and convention facilities operating  
 37 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.
- 38 (s) Information concerning state gross retail tax exemption  
 39 certificates that relate to a person who is exempt from the state gross  
 40 retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as  
 41 defined in IC 6-2.5-4-5) or a person selling the services or commodities  
 42 listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the





1 state gross retail and use taxes under IC 6-2.5.

2 SECTION 18. IC 22-4.5-10 IS REPEALED [EFFECTIVE JULY 1,  
3 2017]. (Indiana Workforce Intelligence System).

4 SECTION 19. IC 34-30-2-14.7, AS ADDED BY P.L.172-2011,  
5 SECTION 136, IS AMENDED TO READ AS FOLLOWS  
6 [EFFECTIVE JULY 1, 2017]: Sec. 14.7. ~~IC 5-14-3.5-5~~ **IC 5-14.5-2-6**  
7 (Concerning state and state officers, officials, and employees for  
8 posting certain confidential information).

9 SECTION 20. IC 34-30-2-14.9 IS REPEALED [EFFECTIVE JULY  
10 1, 2017]. ~~Sec. 14.9: IC 5-14-3.7-6 and IC 5-14-3.8-4 (Concerning state~~  
11 ~~employees for posting certain confidential information):~~

12 SECTION 21. IC 36-2-7-10.1, AS AMENDED BY P.L.215-2007,  
13 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2017]: Sec. 10.1. (a) As used in this section, "bulk form"  
15 means:

16 (1) a copy of all recorded documents received by the county  
17 recorder for recording in a calendar day, week, month, or year;

18 (2) the indices for finding, retrieving, and viewing all recorded  
19 documents received by the county recorder for recording in a  
20 calendar day, week, month, or year; or

21 (3) both subdivisions (1) and (2).

22 (b) As used in this section, "bulk user" means an individual, a  
23 corporation, a partnership, a limited liability company, or an  
24 unincorporated association that purchases bulk form copies. However,  
25 "bulk user" does not include an individual, a corporation, a partnership,  
26 a limited liability company, or an unincorporated association whose  
27 primary purpose is to resell public records.

28 (c) As used in this section, "copy" means:

29 (1) duplicating electronically stored data onto a disk, tape, drum,  
30 or any other medium of electronic data storage; or

31 (2) reproducing on microfilm.

32 (d) As used in this section, "indices" means all of the indexing  
33 information used by the county recorder for finding, retrieving, and  
34 viewing a recorded document.

35 (e) As used in this section, "recorded document" means a writing,  
36 a paper, a document, a plat, a map, a survey, or anything else received  
37 at any time for recording or filing in the public records maintained by  
38 the county recorder.

39 (f) The county recorder shall collect the fees prescribed by this  
40 section for the sale of recorded documents in bulk form copies to bulk  
41 users of public records. The county recorder shall pay the fees into the  
42 county treasury at the end of each calendar month. The fees prescribed



1 and collected under this section supersede all other fees for bulk form  
2 copies required by law to be charged for services rendered by the  
3 county recorder to bulk users.

4 (g) Except as provided by subsection (h), the county recorder shall  
5 charge bulk users the following for bulk form copies:

6 (1) Seven cents (\$0.07) per page for a recorded document,  
7 including the index of the instrument number or book and page,  
8 or both, for retrieving the recorded document.

9 (2) Seven cents (\$0.07) per recorded document for a copy of the  
10 other indices used by the county recorder for finding, retrieving,  
11 and viewing a recorded document.

12 (h) As used in this subsection, "actual cost" does not include labor  
13 costs or overhead costs. The county recorder may charge a fee that  
14 exceeds the amount established by subsection (g) if the actual cost of  
15 providing the bulk form copies exceeds the amount established by  
16 subsection (g). However, the total amount charged for the bulk form  
17 copies may not exceed the actual cost plus one cent (\$0.01) of  
18 providing the bulk form copies.

19 (i) The county recorder shall provide bulk users with bulk form  
20 copies in the format or medium in which the county recorder maintains  
21 the recorded documents and indices. If the county recorder maintains  
22 the recorded documents and indices in more than one (1) format or  
23 medium, the bulk user may select the format or medium in which the  
24 bulk user shall receive the bulk form copies. If the county recorder  
25 maintains the recorded documents and indices for finding, retrieving,  
26 and viewing the recorded documents in an electronic or a digitized  
27 format, a reasonable effort shall be made to provide the bulk user with  
28 bulk form copies in a standard, generally acceptable, **machine** readable  
29 format (**as defined in IC 5-14.5-1-15**). Upon request of the bulk user,  
30 the county recorder shall provide the bulk form copies to the bulk user  
31 within a reasonable time after the recorder's archival process is  
32 completed and bulk form copies become available in the office of the  
33 county recorder.

34 (j) Bulk form copies under this section may be used:

35 (1) in the ordinary course of the business of the bulk user; and

36 (2) by customers of the bulk user.

37 (k) The bulk user may charge its customers a fee for using the bulk  
38 form copies obtained by the bulk user. However, bulk form copies  
39 obtained by a bulk user under this section may not be resold.

40 (l) All revenue generated by the county recorder under this section  
41 shall be deposited in the recorder's record perpetuation fund and used  
42 by the recorder in accordance with section 10(d) of this chapter.



1 (m) This section does not apply to enhanced access under  
2 IC 5-14-3-3.

3 SECTION 22. IC 36-8-16.7-27, AS ADDED BY P.L.132-2012,  
4 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2017]: Sec. 27. (a) The board may do the following to  
6 implement this chapter:

- 7 (1) Sue and be sued.  
8 (2) Adopt and alter an official seal.  
9 (3) Adopt and enforce bylaws and rules for:  
10 (A) the conduct of board business; and  
11 (B) the use of board services and facilities.  
12 (4) Subject to subsection (c), acquire, hold, use, and otherwise  
13 dispose of the board's income, revenues, funds, and money.  
14 (5) Subject to subsections (b) and (c), enter into contracts,  
15 including contracts:  
16 (A) for professional services;  
17 (B) for purchase of supplies or services; and  
18 (C) to acquire office space.  
19 (6) Subject to subsection (c), hire staff.  
20 (7) Adopt rules under IC 4-22-2 to implement this chapter.  
21 (8) Develop, maintain, and update a statewide 911 plan.  
22 (9) Subject to subsection (c), administer the statewide 911 fund  
23 established by section 29 of this chapter.  
24 (10) Administer and distribute the statewide 911 fee in  
25 accordance with section 37 of this chapter.  
26 (11) Subject to subsection (c), administer statewide 911 grants in  
27 accordance with state and federal guidelines.  
28 (12) Obtain from each PSAP operating statistics and other  
29 performance measurements, including call statistics by category  
30 and emergency medical dispatching (EMD) certifications.  
31 (13) Take other necessary or convenient actions to implement this  
32 chapter that are not inconsistent with Indiana law.

33 (b) A contract for the purchase of communications service or  
34 equipment by the board must be awarded through an invitation for bids  
35 or a request for proposals as described in IC 5-22. The board shall enter  
36 into a cooperative agreement with the Indiana department of  
37 administration for the department to administer the board's purchases  
38 under this chapter using the department's purchasing agents.

39 (c) The board shall be considered ~~a~~ **an executive** state agency for  
40 purposes of ~~IC 5-14-3-5.~~ **IC 5-14.5-5.** Subject to ~~IC 5-14-3-5-4,~~  
41 **IC 5-14.5-2-5,** the following shall be posted to the Indiana  
42 transparency ~~Internet~~ web site in accordance with ~~IC 5-14-3-5-2:~~



**IC 5-14.5-5-2:**

(1) Expenditures by the board, including expenditures for contracts, grants, and leases.

(2) The balance of the statewide 911 fund established by section 29 of this chapter.

(3) A listing of the board's real and personal property that has a value of more than twenty thousand dollars (\$20,000).

The board shall cooperate with and provide information to the auditor of state as required by ~~IC 5-14-3.5-8~~. **IC 5-14.5-5-5.**

SECTION 23. IC 36-9-2-2, AS AMENDED BY P.L.84-2016, SECTION 184, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) A unit may establish, aid, maintain, and operate transportation systems.

(b) This subsection applies to an eligible county (as defined by IC 8-25-1-4) that establishes a public transportation system through a public transportation project authorized and funded under IC 8-25. The unit must establish fares and charges that cover at least twenty-five percent (25%) of the operating expenses of the public transportation system. For purposes of this subsection, operating expenses include only those expenses incurred in the operation of fixed route services that are established or expanded as a result of a public transportation project authorized and funded under IC 8-25. The unit annually shall report on the unit's compliance with this subsection not later than sixty (60) days after the close of the unit's fiscal year. The report must include information on any fare increases necessary to achieve compliance. The unit shall submit the report to the department of local government finance and make the report available electronically through the Indiana transparency ~~Internet~~ web site **established as provided** under ~~IC 5-14-3.8~~. **IC 5-14.5-8.**

(c) If a unit fails to prepare and disclose the annual report in the manner required by subsection (b), any person subject to a tax described in IC 8-25 may initiate a cause of action in the circuit court, superior court, or probate court of the eligible county to compel the appropriate officials of the unit to prepare and disclose the annual report not later than thirty (30) days after a court order mandating the unit to comply with subsection (b) is issued by the court.

SECTION 24. IC 36-9-4-58, AS AMENDED BY P.L.84-2016, SECTION 185, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 58. (a) An urban mass transportation system operating under this chapter is considered a common carrier not operating under a franchise or contract granted by a municipality and not regulated by ordinance, and is subject to the



1 authority of the department of state revenue under IC 8-2.1 to the same  
 2 extent as any other common carrier. However, in determining the  
 3 reasonableness of the fares and charges of such a system, the  
 4 department of state revenue shall consider, among other factors, the  
 5 policy of this chapter to foster and assure the development and  
 6 maintenance of urban mass transportation systems, and it is not  
 7 necessary that the operating revenues of the system be sufficient to  
 8 cover the cost to the system of providing adequate service.

9 (b) If a public transportation corporation providing public  
 10 transportation services in Marion County expands its service through  
 11 a public transportation project authorized and funded under IC 8-25,  
 12 the public transportation corporation shall establish fares and charges  
 13 that cover at least twenty-five percent (25%) of the operating expenses  
 14 of the urban mass transportation system operated by the public  
 15 transportation corporation. For purposes of this subsection, operating  
 16 expenses include only those expenses incurred in the operation of fixed  
 17 route services that are established or expanded as a result of a public  
 18 transportation project authorized and funded under IC 8-25. The public  
 19 transportation corporation annually shall report on the corporation's  
 20 compliance with this subsection not later than sixty (60) days after the  
 21 close of the corporation's fiscal year. The report must include  
 22 information on any fare increases necessary to achieve compliance. The  
 23 public transportation corporation shall submit the report to the  
 24 department of local government finance and make the report available  
 25 electronically through the Indiana transparency ~~Internet~~ web site  
 26 **established as provided under ~~IC 5-14-3-8; IC 5-14.5-8.~~**

27 (c) If a public transportation corporation fails to prepare and  
 28 disclose the annual report in the manner required by subsection (b), any  
 29 person subject to a tax described in IC 8-25 may initiate a cause of  
 30 action in the circuit court or superior court of the eligible county to  
 31 compel the appropriate officials of the public transportation corporation  
 32 to prepare and disclose the annual report not later than thirty (30) days  
 33 after a court order mandating the public transportation corporation to  
 34 comply with subsection (b) is issued by the circuit court or superior  
 35 court.

