

HOUSE BILL No. 1470

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.

Ober

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



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 *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



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.

