

First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

## SENATE ENROLLED ACT No. 151

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AN ACT to amend the Indiana Code concerning state offices and administration.

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

SECTION 1. IC 6-3.1-35.8-1, AS ADDED BY P.L.165-2021, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) As used in this chapter, "foster care" means living in a place licensed under IC 31-27.

(b) As used in this chapter, "person" means an individual, a corporation, a limited liability company, a partnership, or another legal entity.

**(c) As used in this chapter, "qualifying contribution" means a monetary payment made by a person to the insuring foster youth trust fund established by IC 31-26-4.5-4.**

**(d)** As used in this chapter, "qualifying foster care organization" means an organization that meets the following qualifications:

- (1) The organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.
- (2) The organization provides:
  - (A) foster care prevention services and programs as required by 42 U.S.C. 671; or
  - (B) direct assistance to individuals in the foster care system.

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(3) The organization spends at least fifty percent (50%) of its available revenue on qualified services to Indiana residents.

(4) The organization affirms that it will continue spending at least fifty percent (50%) of its available revenue on qualified services to Indiana residents.

(5) The organization provides ongoing qualified services to at least two hundred (200) Indiana residents.

~~(d) As used in this chapter, "state fiscal year" means a twelve (12) month period beginning on July 1 and ending on June 30.~~

(e) As used in this chapter, "state tax liability" means the taxpayer's total tax liability that is incurred under:

(1) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax); and

(2) IC 6-5.5 (the financial institutions tax);

as computed after the application of the credits that, under IC 6-3.1-1-2, are to be applied before the credit provided by this chapter.

(f) As used in this chapter, "tax credit" means a deduction from any tax otherwise due under IC 6-3 or IC 6-5.5.

SECTION 2. IC 6-3.1-35.8-2, AS ADDED BY P.L.165-2021, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. A person who makes a **qualifying contribution or makes a** monetary contribution to a qualifying foster care organization shall receive a tax credit as provided in section 3 of this chapter.

SECTION 3. IC 6-3.1-35.8-3, AS ADDED BY P.L.165-2021, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) Subject to the limitations provided in subsection (b) and sections 5 and 6 of this chapter, the department shall grant a tax credit against any state tax liability due equal to fifty percent (50%) of a **qualifying contribution or of** the amount of the monetary contribution by a person to a qualifying foster care organization that is approved by the department of child services under section 4(c) of this chapter.

(b) The tax credit which a taxpayer receives under this chapter may not exceed ten thousand dollars (\$10,000) for any taxable year of the taxpayer.

(c) If a person that is:

(1) exempt from adjusted gross income tax (IC 6-3-1 through IC 6-3-7) under IC 6-3-2-2.8(2); or

(2) a partnership;

does not have any tax liability against which the credit provided by this section may be applied, a shareholder or a partner of the business firm



is entitled to a credit against the shareholder's or partner's liability under the adjusted gross income tax.

(d) The amount of the tax credit provided by this section under subsection (c) is equal to:

- (1) the tax credit determined for the business firm for the taxable year under subsection (a); multiplied by
- (2) the percentage of the business firm's distributive income to which the shareholder or the partner is entitled.

The tax credit provided by this section is in addition to any credit to which a shareholder or partner is otherwise entitled under this chapter. However, a business firm and a shareholder or partner of that business firm may not claim a credit under this chapter for the same **qualifying contribution or** monetary contribution to a qualifying foster care organization.

**(e) To apply a credit against the state tax liability of a business firm or person, the business firm or person must claim the credit on the annual state tax return of the business firm or person in the manner prescribed by the department.**

SECTION 4. IC 6-3.1-35.8-4, AS ADDED BY P.L.165-2021, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) Any business firm or person that desires to claim a tax credit as provided in this chapter shall file with the department, in the form that the department may prescribe, an application stating the amount of the contribution or investment that it ~~proposes to make~~ **made** that would qualify for a tax credit, ~~and proof of payment of the contribution,~~ the amount sought to be claimed as a credit, ~~and any other information that the department determines is necessary to determine whether the business firm or person is eligible for the credit.~~

(b) The department shall ~~promptly notify an applicant whether, or the extent to which, the tax credit is allowable in the state fiscal year in which the application is filed, as provided in section 5 of this chapter.~~ If the credit is allowable in that state fiscal year, the applicant shall within thirty (30) days after receipt of the notice file with the department a statement, in the form and accompanied by the proof of payment as the department may prescribe, setting forth that the amount to be claimed as a credit under this chapter has been paid to a qualifying foster care organization for an approved program or purpose, or permanently set aside in a special account to be used solely for an approved program or purpose. **notify the applicant not later than forty-five (45) days after the department receives an application for a tax credit under subsection (a) that the applicant has been:**

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- (1) approved for the tax credit; or**
- (2) denied the tax credit.**

(c) The department may disallow any credit claimed under this chapter for which the statement or proof of payment is not filed within the thirty (30) day period. An organization must apply to the department of child services for approval as a qualifying foster care organization for purposes of this chapter. The department of child services shall approve each organization applicant that is a qualifying foster care organization as defined in section ~~(c)~~ **1(d)** of this chapter and provide a list of each approved organization annually to the department before ~~July~~ **January 1** of each year.

SECTION 5. IC 6-3.1-35.8-5, AS ADDED BY P.L.165-2021, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. (a) The amount of tax credits allowed under this chapter may not exceed two million dollars (\$2,000,000) ~~in for the state fiscal year period beginning July 1, 2021, through June 30, 2025.~~ **December 31, 2023.**

**(b) The amount of tax credits allowed under this chapter may not exceed two million dollars (\$2,000,000) in each calendar year beginning after December 31, 2023, and ending before January 1, 2028.**

~~(b)~~ (c) The department shall record the time of filing of each application for allowance of a tax credit required under section 4 of this chapter and shall approve the applications, if they otherwise qualify for a tax credit under this chapter, in the chronological order in which the applications are filed in the ~~state fiscal~~ **calendar** year.

~~(c)~~ (d) When the total tax credits approved under this section equal the maximum amount allowable, ~~in any state fiscal year,~~ no application thereafter filed for that ~~same fiscal~~ **calendar** year shall be approved. However, if any applicant for whom a credit has been approved fails to file the statement of proof of payment required under section 4 of this chapter, an amount equal to the credit previously allowed or set aside for the applicant may be allowed to any subsequent applicant in the year. In addition, The department may, if the applicant so requests, approve a credit application, in whole or in part, with respect to the next succeeding state fiscal year.

SECTION 6. IC 6-3.1-35.8-6.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 6.1. The department shall provide the following information on the department's website:**

- (1) The application for the tax credit provided in this chapter.**
- (2) A timeline for receiving the credit provided in this chapter.**



**(3) The total amount of credits awarded under this chapter during the current calendar year.**

SECTION 7. IC 6-3.1-35.8-8, AS ADDED BY P.L.165-2021, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8. This chapter expires ~~July~~ **January 1, 2025**. **2028.**

SECTION 8. IC 14-19-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. **(a)** The department may not charge a price of admission to:

- (1)** inpatients of state or federally owned or operated hospitals or institutions and their supervisors;
- (2)** **foster families who reside together in the same foster family home licensed under IC 31-27-4; or**
- (3)** **individuals who meet the definition of foster youth set forth in IC 31-26-4.5-2;**

for the use of ~~state parks, playgrounds, recreational areas, or day facilities under the control of the department.~~ **any property owned or managed by the department for purposes of this article.**

**(b)** If necessary, the department may adopt rules ~~to require concerning that the appropriate form of identification or documentation required for admission to a location described in subsection (a).~~ **be made of the patients and their supervisors by the issuance of passes or otherwise.**

SECTION 9. IC 27-1-22-20.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 20.1. (a) For purposes of this section, an individual is a "foster youth" if:**

- (1)** **the department of child services; or**
- (2)** **a designee of the department of child services;**

**certifies or acknowledges that the individual is a foster youth (as defined by IC 31-26-4.5-2).**

**(b)** **The department of child services established by IC 31-25-1-1 shall make available to foster youths and to the public a list, provided by the Insurance Institute of Indiana, identifying insurers that may provide automobile insurance coverage outside the plan described in subsection (c) for a minor without a guardian cosigner. The list of insurers shall be reviewed annually.**

**(c)** **An assigned risk automobile insurance plan established by insurers under section 20 of this chapter must, subject to the rules of the plan, make automobile insurance available to a foster youth who:**

- (1)** **is at least sixteen (16) years of age and not more than**



twenty-three (23) years of age; and

(2) is receiving services from the department of child services.

**(d) An applicant who is a foster youth is responsible for paying all costs of a policy of automobile insurance issued under subsection (c). A state or local government agency, foster parent, or entity providing services to an applicant under a contract or at the direction of a state or local government agency shall not be required to pay any costs associated with a policy of automobile insurance issued under subsection (c) and shall not be liable for any damages that result from the foster youth's operation of an automobile owned and insured by the foster youth.**

SECTION 10. IC 31-26-4.5-4, AS ADDED BY P.L.59-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) The insuring foster youth trust fund is established to carry out the purposes of this chapter.

(b) The fund consists of the following:

(1) Appropriations made by the general assembly.

(2) Interest as provided in subsection (f).

(3) Fees collected from an insuring foster youth trust license plate, if one is issued under IC 9-18.5.

(4) Money received pursuant to subsection (c).

(5) Money donated to the fund, including donations from a nonprofit subsidiary corporation established under section 9 of this chapter.

(6) Money transferred to the fund from other funds.

(c) The department may apply for all federal funds that are available for which the state is eligible to carry out the purposes of this chapter.

(d) The department shall administer the fund.

(e) The expenses of administering the fund and this chapter shall be paid from the fund. **The fund's administrative expenses may not exceed ten percent (10%) of the amounts deposited into the fund.**

(f) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public trust funds are invested. Interest that accrues from these investments shall be deposited in the fund.

(g) Money in the fund is continuously appropriated for the purposes of the fund.

**(h) Money in the fund at the end of a state fiscal year does not revert to the state general fund.**



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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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