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 2024 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1002

AN ACT to amend the Indiana Code concerning education.

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

SECTION 1. IC 6-1.1-18-34, AS ADDED BY P.L.236-2023, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 34. (a) Except as otherwise provided in this section, this section:

- (1) does not apply until the expiration of IC 20-45-8 under $\frac{1C}{20-45-8-29}$; IC 20-45-8-29; and
- (2) upon the expiration of IC 20-45-8 under IC 20-45-8-29(a), IC 20-45-8-29, applies only to a school corporation that has under its jurisdiction any territory located in Dearborn County.
- (b) Subject to subsection (c), the superintendent of a school corporation may, after approval by the governing body of the school corporation, and before September 1 of the year immediately preceding the expiration of IC 20-45-8, submit a petition to the department of local government finance requesting an increase in the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes first due and payable in the year after the expiration of IC 20-45-8.
- (c) Before the governing body of the school corporation may approve a petition under subsection (b), the governing body of the school corporation must hold a public hearing on the petition. The governing body of the school corporation shall give notice of the public hearing under IC 5-3-1. At the public hearing, the governing body of



the school corporation shall make available to the public the following:

- (1) A fiscal plan describing the need for the increase to the levy and the expenditures for which the revenue generated from the increase to the levy will be used.
- (2) A statement that the proposed increase will be a permanent increase to the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund.
- (3) The estimated effect of the proposed increase on taxpayers.
- (4) The anticipated property tax rates and levies for property taxes first due and payable in the year after the expiration of IC 20-45-8.

After the governing body of the school corporation approves the petition, the school corporation shall immediately notify the other civil taxing units and school corporations in the county that are located in a taxing district where the school corporation is also located.

- (d) If the superintendent of a school corporation submits a petition under subsection (b), the department of local government finance shall increase the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the operations fund for property taxes first due and payable in the year after the expiration of IC 20-45-8 by the amount of the distribution that the school corporation received in the year immediately preceding the expiration of IC 20-45-8, as determined by the department of local government finance.
- (e) The school corporation's maximum permissible ad valorem property tax levy for property taxes first due and payable in the year after the expiration of IC 20-45-8, as adjusted under this section, shall be used in the determination of the school corporation's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in the year following the year after the expiration of IC 20-45-8 and thereafter.

SECTION 2. IC 6-3-1-3.5, AS AMENDED BY P.L.9-2024, SECTION 185, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

- (a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:
 - (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
 - (2) Except as provided in subsection (c), add an amount equal to



- any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.
- (3) Subtract one thousand dollars (\$1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars (\$1,000).
- (4) Subtract one thousand dollars (\$1,000) for:
 - (A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective January 1, 2017);
 - (B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and
 - (C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.
- (5) Subtract each of the following:
 - (A) One thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), except that in the first taxable year in which a particular exemption is allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), subtract three thousand dollars (\$3,000) for that exemption.
 - (B) One thousand five hundred dollars (\$1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual:
 - (i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age:
 - (ii) for whom the taxpayer is the legal guardian; and
 - (iii) for whom the taxpayer does not claim an exemption under clause (A).
 - (C) Five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000). In the case of a married individual filing a separate return, the qualifying income amount in this clause is equal to twenty thousand dollars (\$20,000).
 - (D) Three thousand dollars (\$3,000) for each exemption



allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual who is:

- (i) an adopted child of the taxpayer; and
- (ii) less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age.

This amount is in addition to any amount subtracted under clause (A) or (B).

This amount is in addition to the amount subtracted under subdivision (4).

- (6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.
- (7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).
- (8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.
- (9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.
- (10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.
- (11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.
- (12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or



both.

- (13) Subtract an amount equal to the lesser of:
 - (A) two thousand five hundred dollars (\$2,500), or one thousand two hundred fifty dollars (\$1,250) in the case of a married individual filing a separate return; or
 - (B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.
- (14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.
- (15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.
- (16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).
- (17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:
 - (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
 - (B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
 - (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
 - (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and



(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

- (18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the Internal Revenue Code.
- (19) Subtract income that is:
 - (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
 - (B) included in the individual's federal adjusted gross income under the Internal Revenue Code.
- (20) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract the amount necessary from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.
- (21) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this subdivision:
 - (A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;
 - (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to



- the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and
- (C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.
- (22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for a prior taxable year.
- (23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code.
- (24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.
- (25) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- (26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.
- (27) For taxable years beginning after December 31, 2019, for payments made by an employer under an education assistance program after March 27, 2020:
 - (A) add the amount of payments by an employer that are excluded from the taxpayer's federal gross income under Section 127(c)(1)(B) of the Internal Revenue Code; and
 - (B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the payments described in clause (A). For purposes of applying



- Section 221(b) of the Internal Revenue Code to the amount allowable under this clause, the amount under clause (A) shall not be added to adjusted gross income.
- (28) Add an amount equal to the remainder of:
 - (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
 - (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.
- (29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(1)(3) of the Internal Revenue Code. In addition:
 - (A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (15) and (17) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.
 - (B) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:
 - (i) the modification for the property otherwise determined under this section; minus
 - (ii) the excess business loss disallowed under this subdivision;

but not less than zero (0).

- (C) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).
- (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (15), then to the modification under subdivision (17).
- (30) Add an amount equal to the amount excluded from federal



gross income under Section 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision:

- (A) if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the Internal Revenue Code shall take precedence; and
- (B) if an amount would have been excludible under Section 108(f)(5) of the Internal Revenue Code as in effect on January 1, 2020, the amount is not required to be added back under this subdivision.
- (31) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
 - (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
 - (B) Section 3134(e) of the Internal Revenue Code.
- (32) Subtract the amount of an ESA annual grant amount and, as applicable, a CSA annual grant amount distributed to a taxpayer's Indiana education scholarship account under IC 20-51.4 that is used for an ESA or CSA qualified expense (as defined in IC 20-51.4-2) or to an Indiana enrichment scholarship account under IC 20-52 that is used for qualified expenses (as defined in IC 20-52-2-6), to the extent the distribution used for the qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.
- (33) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount equal to the amount of unemployment compensation excluded from federal gross income under Section 85(c) of the Internal Revenue Code.
- (34) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.
- (35) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.
- (36) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.
- (37) Subtract the amount of a CSA annual grant amount distributed to a taxpayer's career scholarship account under IC 20-51.4-4.5 that is used for a CSA qualified expense (as



- defined in IC 20-51.4-2-3.8), to the extent the distribution used for the CSA qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.
- (b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:
 - (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
 - (2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code (concerning charitable contributions).
 - (3) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.
 - (4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).
 - (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.
 - (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).
 - (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:
 - (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and



- (B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
 - (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
 - (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

- (8) Add to the extent required by IC 6-3-2-20:
 - (A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) for federal income tax purposes; and
 - (B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the corporation's adjusted gross income (determined without regard to this subdivision). For purposes of this clause, any directly related interest expense that constitutes business interest within the meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.
- (9) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the Internal Revenue Code) to shareholders of a captive real estate investment trust (as defined in section 34.5 of this chapter).
- (10) Subtract income that is:
 - (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
 - (B) included in the corporation's taxable income under the Internal Revenue Code.
- (11) Add an amount equal to any income not included in gross



income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

- (12) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this subdivision:
 - (A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;
 - (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and
 - (C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.
- (13) For taxable years beginning after December 25, 2016:
 - (A) for a corporation other than a real estate investment trust, add:
 - (i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
 - (ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and
 - (B) for a real estate investment trust, add an amount equal to



the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required to add back dividends paid under subdivision (9).

- (14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.
- (15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.
- (16) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- (17) Add an amount equal to the remainder of:
 - (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
 - (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.
- (18) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
 - (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
 - (B) Section 3134(e) of the Internal Revenue Code.



- (19) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.
- (20) For taxable years beginning after December 31, 2021, subtract the amount of any:
 - (A) federal, state, or local grant received by the taxpayer; and (B) discharged federal, state, or local indebtedness incurred by
 - (B) discharged federal, state, or local indebtedness incurred by the taxpayer;

for purposes of providing or expanding access to broadband service in this state.

- (21) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.
- (22) Add or subtract any other amounts the taxpayer is:
 - (A) required to add or subtract; or
 - (B) entitled to deduct;
- under IC 6-3-2.
- (c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if the taxpayer is a corporation:
 - (1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is required to add back under this section eighty-seven and five-tenths percent (87.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
 - (2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is required to add back under this section seventy-five percent (75%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
 - (3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is required to add back under this section sixty-two and five-tenths percent (62.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
 - (4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is required to add back under this section fifty percent (50%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
 - (5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is required to add back under



- this section thirty-seven and five-tenths percent (37.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
- (6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is required to add back under this section twenty-five percent (25%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
- (7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is required to add back under this section twelve and five-tenths percent (12.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
- (8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back under this section any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.
- (d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:
 - (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
 - (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).
 - (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.
 - (4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).
 - (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.
 - (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating



losses).

- (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:
 - (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
 - (B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
 - (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
 - (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

- (8) Subtract income that is:
 - (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
 - (B) included in the insurance company's taxable income under the Internal Revenue Code.
- (9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included



in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

- (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.
- (11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this subdivision:
 - (A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;
 - (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and
 - (C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.
- (12) For taxable years beginning after December 25, 2016, add:(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
 - (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.
- (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the



Internal Revenue Code.

- (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.
- (15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- (16) Add an amount equal to the remainder of:
 - (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
 - (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.
- (17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
 - (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
 - (B) Section 3134(e) of the Internal Revenue Code.
- (18) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.
- (19) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.
- (20) Add or subtract any other amounts the taxpayer is:
 - (A) required to add or subtract; or
 - (B) entitled to deduct;
- under IC 6-3-2.
- (e) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal



Revenue Code), adjusted as follows:

- (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
- (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).
- (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.
- (4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).
- (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.
- (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).
- (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:
 - (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
 - (B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
 - (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;



(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

- (8) Subtract income that is:
 - (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
 - (B) included in the insurance company's taxable income under the Internal Revenue Code.
- (9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.
- (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.
- (11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this subdivision:
 - (A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;
 - (B) if ownership of the obligation occurs by means other than



- a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and
- (C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.
- (12) For taxable years beginning after December 25, 2016, add:(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
 - (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.
- (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.
- (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.
- (15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- (16) Add an amount equal to the remainder of:
 - (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
 - (B) the amount otherwise allowable as a deduction under



- Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.
- (17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
 - (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
 - (B) Section 3134(e) of the Internal Revenue Code.
- (18) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.
- (19) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.
- (20) Add or subtract any other amounts the taxpayer is:
 - (A) required to add or subtract; or
 - (B) entitled to deduct;

under IC 6-3-2.

- (f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) adjusted as follows:
 - (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
 - (2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.
 - (3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.
 - (4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).
 - (5) Add or subtract the amount necessary to make the adjusted



gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

- (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
- (B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
 - (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
 - (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

- (6) Subtract income that is:
 - (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
 - (B) included in the taxpayer's taxable income under the Internal Revenue Code.
- (7) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with



the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

- (8) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. For purposes of this subdivision:
 - (A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;
 - (B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and
 - (C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.
- (9) For taxable years beginning after December 25, 2016, add an amount equal to:
 - (A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;
 - (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and
 - (C) with regard to any amounts of income under Section 965 of the Internal Revenue Code distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code attributable to such distributed amounts and not reported to the beneficiary.

For purposes of this article, the amount required to be added back under clause (B) is not considered to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651 and 661 of the Internal Revenue Code.

(10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed



under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

- (11) Add an amount equal to the deduction for qualified business income that was claimed by the taxpayer for the taxable year under Section 199A of the Internal Revenue Code.
- (12) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- (13) Add an amount equal to the remainder of:
 - (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
 - (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.
- (14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(1)(3) of the Internal Revenue Code. In addition:
 - (A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (3) and (5) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.
 - (B) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:
 - (i) the modification for the property otherwise determined under this section; minus
 - (ii) the excess business loss disallowed under this subdivision;



but not less than zero (0).

- (C) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).
- (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (3), then to the modification under subdivision (5).
- (15) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
 - (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
 - (B) Section 3134(e) of the Internal Revenue Code.
- (16) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.
- (17) Except as provided in subsection (c), for taxable years beginning after December 31, 2022, add an amount equal to any deduction or deductions allowed or allowable in determining taxable income under Section 641(b) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.
- (18) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.
- (19) Add or subtract any other amounts the taxpayer is:
 - (A) required to add or subtract; or
 - (B) entitled to deduct;

under IC 6-3-2.

- (g) For purposes of IC 6-3-2.1, IC 6-3-4-12, IC 6-3-4-13, and IC 6-3-4-15 for taxable years beginning after December 31, 2022, "adjusted gross income" of a pass through entity means the items of ordinary income and loss in the case of a partnership or a corporation described in IC 6-3-2-2.8(2), or distributions subject to tax for state and federal income tax for beneficiaries in the case of a trust or estate, whichever is applicable, for the taxable year modified as follows:
 - (1) Add the separately stated items of income and gains, or the



equivalent items that must be considered separately by a beneficiary, as determined for federal purposes, attributed to the partners, shareholders, or beneficiaries of the pass through entity, determined without regard to whether the owner is permitted to exclude all or part of the income or gain or deduct any amount against the income or gain.

- (2) Subtract the separately stated items of deductions or losses or items that must be considered separately by beneficiaries, as determined for federal purposes, attributed to partners, shareholders, or beneficiaries of the pass through entity and that are deductible by an individual in determining adjusted gross income as defined under Section 62 of the Internal Revenue Code:
 - (A) limited as if the partners, shareholders, and beneficiaries deducted the maximum allowable loss or deduction allowable for the taxable year prior to any amount deductible from the pass through entity; but
 - (B) not considering any disallowance of deductions resulting from federal basis limitations for the partner, shareholder, or beneficiary.
- (3) Add or subtract any modifications to adjusted gross income that would be required both for individuals under subsection (a) and corporations under subsection (b) to the extent otherwise provided in those subsections, including amounts that are allowable for which such modifications are necessary to account for separately stated items in subdivision (1) or (2).
- (h) Subsections (a)(36), (b)(22), (d)(20), (e)(20), or (f)(19) may not be construed to require an add back or allow a deduction or exemption more than once for a particular add back, deduction, or exemption.
 - (i) For taxable years beginning after December 25, 2016, if:
 - (1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code, however, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero (0); and



- (2) the Internal Revenue Service issues guidance that such an income or deduction is not reported directly on a federal tax return or is to be reported in a manner different than specified in this section, this section shall be construed as if federal adjusted gross income or federal taxable income included the income or deduction.
- (j) If a partner is required to include an item of income, a deduction, or another tax attribute in the partner's adjusted gross income tax return pursuant to IC 6-3-4.5, such item shall be considered to be includible in the partner's federal adjusted gross income or federal taxable income, regardless of whether such item is actually required to be reported by the partner for federal income tax purposes. For purposes of this subsection:
 - (1) items for which a valid election is made under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9 shall not be required to be included in the partner's adjusted gross income or taxable income; and (2) items for which the partnership did not make an election under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9, but for which the partnership is required to remit tax pursuant to IC 6-3-4.5-18, shall be included in the partner's adjusted gross income or taxable income.
 - (k) The following apply for purposes of this section:
 - (1) For purposes of subsections (b) and (f), if a taxpayer is an organization that has more than one (1) trade or business subject to the provisions of Section 512(a)(6) of the Internal Revenue Code, the following rules apply for taxable years beginning after December 31, 2017:
 - (A) If a trade or business has federal unrelated business taxable income of zero (0) or greater for a taxable year, the unrelated business taxable income and modifications required under this section shall be combined in determining the adjusted gross income of the taxpayer and shall not be treated as being subject to the provisions of Section 512(a)(6) of the Internal Revenue Code if one (1) or more trades or businesses have negative Indiana adjusted gross income after adjustments.
 - (B) If a trade or business has federal unrelated business taxable income of less than zero (0) for a taxable year, the taxpayer shall apply the modifications under this section for the taxable year against the net operating loss in the manner required under IC 6-3-2-2.5 and IC 6-3-2-2.6 for separately stated net operating losses. However, if the application of



modifications required under IC 6-3-2-2.5 or IC 6-3-2-2.6 results in the separately stated net operating loss for the trade or business being zero (0), the modifications that increase adjusted gross income under this section and remain after the calculations to adjust the separately stated net operating loss to zero (0) that result from the trade or business must be treated as modifications to which clause (A) applies for the taxable year.

- (C) If a trade or business otherwise described in Section 512(a)(6) of the Internal Revenue Code incurred a net operating loss for a taxable year beginning after December 31, 2017, and before January 1, 2021, and the net operating loss was carried back for federal tax purposes:
 - (i) if the loss was carried back to a taxable year for which the requirements under Section 512(a)(6) of the Internal Revenue Code did not apply, the portion of the loss and modifications attributable to the loss shall be treated as adjusted gross income of the taxpayer for the first taxable year of the taxpayer beginning after December 31, 2022, and shall be treated as part of the adjusted gross income attributable to clause (A), unless, and to the extent, the loss and modifications were applied to adjusted gross income for a previous taxable year, as determined under this article; and (ii) if the loss was carried back to a taxable year for which the requirements under Section 512(a)(6) of the Internal Revenue Code applied, the portion of the loss and modifications attributable to the loss shall be treated as adjusted gross income of the taxpayer for the first taxable year of the taxpayer beginning after December 31, 2022, and for purposes of this clause, the inclusion of losses and modifications shall be in the same manner as provided in clause (B), unless, and to the extent, the loss and modifications were applied to adjusted gross income for a previous taxable year, as determined under this article.
- (D) Notwithstanding any provision in this subdivision, if a taxpayer computed its adjusted gross income for a taxable year beginning before January 1, 2023, based on a reasonable interpretation of this article, the taxpayer shall be permitted to compute its adjusted gross income for those taxable years based on that interpretation. However, a taxpayer must continue to report any tax attributes for taxable years beginning after December 31, 2022, in a manner consistent



with its previous interpretation.

- (2) In the case of a corporation, other than a captive real estate investment trust, for which the adjusted gross income under this article is determined after a deduction for dividends paid under the Internal Revenue Code, the modifications required under this section shall be applied in ratio to the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) after deductions for dividends paid under the Internal Revenue Code compared to the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) before the deduction for dividends paid under the Internal Revenue Code.
- (3) In the case of a trust or estate, the trust or estate is required to include only the portion of the modifications not passed through to beneficiaries.
- (4) In the case of a taxpayer for which modifications are required to be applied against a separately stated net operating loss under IC 6-3-2-2.5 or IC 6-3-2-2.6, the modifications required under this section must be adjusted to reflect the required application of the modifications against a separately stated net operating loss, in order to avoid the application of a particular modification multiple times.

SECTION 3. IC 8-1-2.6-13, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) As used in this section, "communications service" has the meaning set forth in IC 8-1-32.5-3.

- (b) As used in this section, "communications service provider" means a person or an entity that offers communications service to customers in Indiana, without regard to the technology or medium used by the person or entity to provide the communications service. The term includes a provider of commercial mobile service (as defined in 47 U.S.C. 332).
- (c) Notwithstanding sections 1.2, 1.4, and 1.5 of this chapter, the commission may do the following, except as otherwise provided in this subsection:
 - (1) Enforce the terms of a settlement agreement approved by the commission before July 29, 2004. The commission's authority under this subdivision continues for the duration of the settlement agreement.
 - (2) Fulfill the commission's duties under IC 8-1-2.8 concerning the provision of dual party relay services to deaf, hard of hearing, and speech impaired persons in Indiana.



- (3) Fulfill the commission's responsibilities under IC 8-1-29 to adopt and enforce rules to ensure that a customer of a telecommunications provider is not:
 - (A) switched to another telecommunications provider unless the customer authorizes the switch; or
 - (B) billed for services by a telecommunications provider that without the customer's authorization added the services to the customer's service order.
- (4) Fulfill the commission's obligations under
 - (A) the federal Telecommunications Act of 1996 (47 U.S.C.
 - 151 et seq.) and
 - (B) IC 20-20-16;

concerning universal service and access to telecommunications service and equipment, including the designation of eligible telecommunications carriers under 47 U.S.C. 214.

- (5) Perform any of the functions described in section 1.5(b) of this chapter.
- (6) Perform the commission's responsibilities under IC 8-1-32.5 to:
 - (A) issue; and
 - (B) maintain records of;

certificates of territorial authority for communications service providers offering communications service to customers in Indiana.

- (7) Perform the commission's responsibilities under IC 8-1-34 concerning the issuance of certificates of franchise authority to multichannel video programming distributors offering video service to Indiana customers.
- (8) Subject to subsection (f), require a communications service provider, other than a provider of commercial mobile service (as defined in 47 U.S.C. 332), to report to the commission on an annual basis, or more frequently at the option of the provider, any information needed by the commission to prepare the commission's annual report under IC 8-1-1-14(c)(4).
- (9) Perform the commission's duties under IC 8-1-32.4 with respect to telecommunications providers of last resort, to the extent of the authority delegated to the commission under federal law to perform those duties.
- (10) Collect and maintain from a communications service provider the following information:
 - (A) The address of the provider's Internet web site. website.
 - (B) All toll free telephone numbers and other customer service



telephone numbers maintained by the provider for receiving customer inquiries and complaints.

(C) An address and other contact information for the provider, including any telephone number not described in clause (B).

The commission shall make any information submitted by a provider under this subdivision available on the commission's Internet web site. Website. The commission may also make available on the commission's Internet web site website contact information for the Federal Communications Commission and the Cellular Telephone Industry Association.

- (11) Fulfill the commission's duties under any state or federal law concerning the administration of any universally applicable dialing code for any communications service.
- (d) The commission does not have jurisdiction over any of the following with respect to a communications service provider:
 - (1) Rates and charges for communications service provided by the communications service provider, including the filing of schedules or tariffs setting forth the provider's rates and charges.
 - (2) Depreciation schedules for any of the classes of property owned by the communications service provider.
 - (3) Quality of service provided by the communications service provider.
 - (4) Long term financing arrangements or other obligations of the communications service provider.
 - (5) Except as provided in subsection (c), any other aspect regulated by the commission under this title before July 1, 2009.
- (e) The commission has jurisdiction over a communications service provider only to the extent that jurisdiction is:
 - (1) expressly granted by state or federal law, including:
 - (A) a state or federal statute;
 - (B) a lawful order or regulation of the Federal Communications Commission; or
 - (C) an order or a ruling of a state or federal court having jurisdiction; or
 - (2) necessary to administer a federal law for which regulatory responsibility has been delegated to the commission by federal law
- (f) Except as specifically required under state or federal law, or except as required to respond to consumer complaints or information requests from the general assembly, the commission may not require a communications service provider:
 - (1) to file a tariff; or



- (2) except for purposes of a petition or request filed or submitted to the commission by the communications service provider, to report to the commission any information that is:
 - (A) available to the public on the communications service provider's Internet web site; website;
 - (B) filed with the Federal Communications Commission; or
 - (C) otherwise available to the public in any form or at any level of detail;

including the communications service provider's rates, terms, and conditions of service.

SECTION 4. IC 8-1-17.5-25, AS AMENDED BY P.L.73-2020, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 25. Notwithstanding any other law, the commission may exercise jurisdiction over a surviving corporation or successor corporation formed under this chapter only to do the following:

- (1) Ensure compliance with IC 8-1-2.8 concerning the provision of dual party relay services to deaf, hard of hearing, and speech impaired persons in Indiana.
- (2) Enforce rules adopted under IC 8-1-29 to ensure that a customer of a telecommunications provider is not:
 - (A) switched to another telecommunications provider unless the customer authorizes the switch; or
 - (B) billed for services by a telecommunications provider that without the customer's authorization added the services to the customer's service order.
- (3) Conduct proceedings under
 - (A) the federal Telecommunications Act of 1996 (47 U.S.C.
 - 151 et seq.) and
 - (B) IC 20-20-16;

concerning universal service and access to telecommunications service and equipment, including the designation of eligible telecommunications carriers under 47 U.S.C. 214.

- (4) Perform the commission's duties under IC 8-1-2.6-1.5 or IC 8-1-2-5.
- (5) Issue or maintain certificates of territorial authority for communications service providers under IC 8-1-32.5.
- (6) Perform the commission's duties under IC 8-1-34 to issue and maintain certificates of franchise authority to multichannel video programming distributors offering video service to Indiana customers.
- (7) Perform the commission's duties under IC 8-1-2.6-13(c)(8)



- concerning the reporting of information by communications service providers.
- (8) Fulfill the commission's duties under any state or federal law concerning the administration of any universally applicable dialing code for any communications service.
- (9) Perform the commission's duties under IC 8-1-2.3 with respect to assigned service areas for electricity suppliers.
- (10) Issue:
 - (A) certificates of public convenience and necessity, certificates of territorial authority, and indeterminate permits under IC 8-1-2:
 - (B) certificates of public convenience and necessity under IC 8-1-8.5; or
 - (C) certificates of public convenience and necessity under IC 8-1-8.7.
- (11) Determine territorial disputes between water utilities under IC 8-1.5-6.
- SECTION 5. IC 10-19-2.2-1, AS ADDED BY P.L.143-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. As used in this chapter, "bleeding control kit" has the meaning set forth in IC 20-34-3-24. means a first aid response kit that contains at least the following:
 - (1) One (1) tourniquet endorsed by the Committee on Tactical Combat Casualty Care.
 - (2) A compression bandage.
 - (3) A bleeding control bandage.
 - (4) Protective gloves and a permanent marker.
 - (5) Scissors.
 - (6) Instructional documents developed by the Stop the Bleed national awareness campaign of the United States Department of Homeland Security or the American College of Surgeons Committee on Trauma, or both.
 - (7) Other medical materials and equipment similar to those described in subdivisions (1) through (3), and any additional items that:
 - (A) are approved by local law enforcement or first responders;
 - (B) can adequately treat a traumatic injury; and
 - (C) can be stored in a readily available kit.

SECTION 6. IC 10-21-1-14, AS AMENDED BY P.L.135-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 14. (a) Each school operated by a school



corporation shall establish a safe school committee. The committee may be a subcommittee of the committee that develops the strategic and continuous school improvement and achievement plan under IC 20-31-5. Each committee may include at least one (1) member who is a member of the support staff of the school or school corporation career and technical education school.

- (b) Each school operated by a charter school shall establish a safe school committee. A charter school in operation on July 1, 2023, shall comply with this subsection not later than July 1, 2024.
- (c) The safe school committee shall actively participate in and assist with the development of the school safety plan.
- (d) The department of education, the school corporation's or charter school's school safety specialist or specialists, and a school resource officer, if one (1) is employed by the school corporation or charter school, shall provide materials and guidelines to assist a safe school committee in developing a policy for a particular school that addresses the following issues:
 - (1) Implementation of the school safety plan.
 - (2) Addressing outside and internal threats to the physical safety of students, faculty, staff, and the public, including unsafe conditions, crime prevention, school violence, bullying and cyberbullying, criminal organization activity, child abuse and child sexual abuse, mental health and behavioral health, suicide awareness and prevention, violence prevention and training, situational awareness, and other issues that prevent the maintenance of a safe school.
 - (3) Addressing the professional development needs for faculty and staff to implement methods that decrease problems identified under subdivision (2).
 - (4) Identifying and implementing methods to encourage:
 - (A) involvement by the community, families, and students;
 - (B) development of relationships between students and school faculty and staff; and
 - (C) use of problem solving teams.
 - (5) Consideration of the effect of armed intruder drills on the safety and mental health of students, faculty, and staff.
- (e) The guidelines developed under subsection (d) must include age appropriate, trauma informed, evidence based information (as defined in 34 U.S.C. 10554(4)) that assists school corporations or charter schools and safe school committees in:
 - (1) developing and implementing bullying and cyberbullying prevention programs;



- (2) establishing investigation and reporting procedures related to bullying and cyberbullying; and
- (3) adopting discipline rules that comply with IC 20-33-8-13.5.
- (f) In addition to developing guidelines under subsection (d), the department of education shall establish categories of types of bullying incidents to allow school corporations to use the categories in making reports under IC 20-20-8-8 and IC 20-34-6-1.
- (g) The materials and guidelines provided under subsection (d) must include the model educational materials and model response policies and reporting procedures on child abuse and child sexual abuse developed or identified under IC 20-19-3-11.

SECTION 7. IC 12-17.2-7.2-6, AS AMENDED BY P.L.92-2024, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. As used in this chapter, "qualified early education services" refers to a program of early education services that:

- (1) is provided by an eligible provider to:
 - (A) an eligible child;
 - (B) a limited eligibility child; or
 - (C) a child of a child care employee;
- (2) includes a parental engagement and involvement component in the delivery of early education services that is based on the requirements and guidelines established by the office;
- (3) administers the kindergarten readiness assessment adopted by the state board of education;
- (4) aligns with the early learning development framework for prekindergarten approved by the department of education; under IC 20-19-3-16; and
- (5) meets the design parameters for inclusion in the longitudinal study described in section 12 of this chapter, as determined by the office.

SECTION 8. IC 20-18-2-4.5, AS AMENDED BY P.L.217-2017, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4.5. "Fall count" has the meaning set forth in IC 20-43-1-12.3 (before its repeal on July 1, 2017). refers to the fall count of eligible pupils under IC 20-43-4.

SECTION 9. IC 20-18-2-6.3, AS AMENDED BY P.L.150-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6.3. (a) This section applies after June 30, 2018.

(b) "Graduation pathway requirement" refers to requirements established by the state board under $\frac{1}{1}$ (before its expiration) or IC 20-32-4-1.5(b)(1).

SECTION 10. IC 20-18-2-19, AS AMENDED BY P.L.224-2015,



SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 19. "State board" refers to the Indiana state board of education established by

- (1) before June 1, 2015, IC 20-19-2-2 (expired June 1, 2015); and (2) after May 31, 2015, IC 20-19-2-2.1.
- SECTION 11. IC 20-18-2-20.7, AS ADDED BY P.L.242-2017, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20.7. "Statewide assessment program" refers to
 - (1) for school years ending before July 1, 2018, the ISTEP program under IC 20-32-5; and
 - (2) for school years beginning after June 30, 2018, the Indiana's Learning Evaluation Assessment Readiness Network (ILEARN) program under IC 20-32-5.1.
- SECTION 12. IC 20-18-3-2, AS ADDED BY P.L.43-2021, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) On January 11, 2021, all powers, duties, agreements, and liabilities of the state superintendent of public instruction are transferred to the secretary of education, as the successor to the state superintendent of public instruction.
- (b) On January 11, 2021, all records and property of the state superintendent of public instruction, including appropriations and other funds under the control or supervision of the state superintendent of public instruction, are transferred to the secretary of education, as the successor to the state superintendent of public instruction.
- (c) After January 10, 2021, and except as provided under IC 20-26-15, a reference to the state superintendent of public instruction in a statute, rule, or other document is considered a reference to the secretary of education, as the successor to the state superintendent of public instruction.
 - (d) This section expires July 1, 2031.
- SECTION 13. IC 20-19-1-1.1, AS AMENDED BY P.L.8-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1.1. (a) After January 10, 2021, The governor shall appoint an individual to be the secretary of education.
- (b) For purposes of Article 5, Section 10 and Article 8, Section 8 of the Constitution of the State of Indiana, the secretary of education is the state superintendent of public instruction.
- (c) The individual appointed under this section serves at the pleasure of and at a salary determined by the governor.
- (d) An individual may not be appointed by the governor to be secretary of education under subsection (a) unless the individual:
 - (1) has resided in Indiana for at least two (2) years before the



appointment;

- (2) has demonstrated personal and professional leadership success, preferably in the administration of public education;
- (3) possesses an earned advanced degree, preferably in education or educational administration, awarded from a regionally or nationally accredited college or university; and
- (4) either:
 - (A) at the time of taking office is licensed or otherwise employed as a teacher, principal, or superintendent;
 - (B) has held a license as a teacher, superintendent, or principal, or any combination of these licenses, for at least five (5) years at any time before taking office; or
 - (C) has a total of at least five (5) years of work experience as any of the following, or any combination of the following, before taking office:
 - (i) Teacher.
 - (ii) Superintendent.
 - (iii) Principal.
 - (iv) Executive in the field of education.
- (e) (d) The secretary of education is the chief executive officer of the department.

SECTION 14. IC 20-19-1-2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 2. The secretary of education is designated to, and may cooperate with, the Agricultural Marketing Service of the United States Department of Agriculture and with other federal relief agencies in the distribution of surplus agricultural commodities to the following:

- (1) School corporations.
- (2) Nonprofit nonpublic schools.
- (3) Township and county relief agencies.
- (4) Other nonprofit public and private institutions to which by law the commodities may be distributed.

SECTION 15. IC 20-19-2-2.1, AS ADDED BY P.L.224-2015, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2.1. (a) This section applies beginning June 1, 2015.

- (b) (a) The Indiana state board of education is established.
- (c) (b) The state board may appoint an executive director. The executive director may, with the approval of the state board, hire personnel necessary to carry out the duties and responsibilities of the state board under this title. The state board shall be funded by an appropriation from the general assembly.
 - (d) (c) The state board and the department are considered state



educational authorities within the meaning of the federal Family Educational Rights and Privacy Act (20 U.S.C. 1232g and 34 CFR Part 99).

SECTION 16. IC 20-19-2-4.5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 4.5. (a) The advisory committee on career and technical education is established to advise the state board on policy matters concerning career and technical education. The advisory committee on career and technical education consists of:

- (1) the secretary of education or the secretary's designee; and
- (2) seven (7) members appointed by the secretary of education.
- (b) The following provisions apply to members of the advisory committee on career and technical education:
 - (1) At least four (4) of the members must be actively employed as area career and technical education directors in schools in Indiana and hold a valid career and technical education director license.
 - (2) Not more than one (1) member may be from any secondary area district in Indiana.
 - (3) Members serve at the pleasure of the secretary of education.
- (c) The secretary of education or the secretary's designee serves as the chairperson of the advisory committee on career and technical education.

SECTION 17. IC 20-19-2-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 5. If the state board is required to conduct hearings under IC 4-21.5-3, the state board may use hearing examiners who are not members of the state board to conduct the hearings.

SECTION 18. IC 20-19-2-12 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 12. (a) The state board shall, in the manner provided by IC 4-22-2, adopt rules setting forth nonbinding guidelines for the selection of school sites and the construction, alteration, and repair of school buildings, athletic facilities, and other categories of facilities related to the operation and administration of school corporations. The nonbinding guidelines must include:

- (1) preferred location and building practices for school corporations, including standards for enhancing health, student safety, accessibility, energy efficiency, operating efficiency, and instructional efficacy;
- (2) guidelines concerning minimum acreage, cost per square foot or cost per ADM (as defined in IC 20-18-2-2), technology infrastructure, building materials, per student square footage, and other general space requirements, including space for academics, administration and staff support, arts education and auditoriums, libraries, cafeterias, athletics and physical education,



transportation facilities, and maintenance and repair facilities; and (3) additional guidelines that the state board considers necessary for efficient and cost effective construction of school facilities.

The state building commissioner, the office of management and budget, and the department of local government finance shall, upon request of the board, provide technical assistance as necessary for the development of the guidelines.

- (b) The state board shall annually compile, in a document capable of easy revision, the:
 - (1) guidelines described in subsection (a); and
 - (2) rules of the:
 - (A) fire prevention and building safety commission; and
 - (B) Indiana department of health;

that govern site selection and the construction, alteration, and repair of school buildings.

SECTION 19. IC 20-19-2-15 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 15. The state board shall comply with IC 20-26-15 to establish a freeway school corporation and a freeway school.

SECTION 20. IC 20-19-2-23 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 23. (a) Not later than October 1, 2023, the state board, in collaboration with the department, shall prepare a report that includes, as applicable, any recommendations regarding the alignment of science of reading concepts in IREAD.

- (b) Not later than December 1, 2023, the state board shall submit the report prepared under subsection (a) to the legislative council in an electronic format under IC 5-14-6.
 - (c) This section expires July 1, 2024.

SECTION 21. IC 20-19-3-11.7, AS AMENDED BY P.L.200-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 11.7. (a) The department shall maintain a link on the department's website that provides parents and school officials with resources or best practices regarding the identification and reporting of human trafficking. The resources must include

- (1) guidance on how to report to law enforcement agencies instances of human trafficking. and
- (2) information that may assist school officials in complying with inservice training requirements under IC 20-28-3-7.
- (b) The department shall consult with law enforcement agencies, school officials, and organizations that have expertise in the prevention of human trafficking for purposes of developing or providing the resources or best practices described in subsection (a).

SECTION 22. IC 20-19-3-12.2, AS AMENDED BY P.L.233-2015,



SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 12.2. (a) The department shall make reduction of absenteeism in schools a policy priority and provide assistance and guidance to school corporations and schools in:

- (1) identifying contributing factors of absenteeism; and
- (2) developing chronic absence reduction plans. that school corporations may elect to include as a component of the school improvement plans required under IC 20-31-5.
- (b) The department shall provide resources and guidance to school corporations concerning evidence based practices and effective strategies that reduce absenteeism in schools. However, the department may not mandate a particular policy within a chronic absence reduction plan adopted by a school corporation or school.

SECTION 23. IC 20-19-3-16 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 16. The department shall:

- (1) approve an early learning development framework for prekindergarten; and
- (2) post the framework described in subdivision (1) on the department's Internet web site.

SECTION 24. IC 20-19-3-17, AS AMENDED BY P.L.150-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 17. (a) As used in this section, "foster care" has the meaning set forth in IC 31-9-2-46.7.

- (b) As used in this section, "foster care youth" means students in foster care.
- (c) As used in this section, "graduation rate" has the meaning set forth in IC 20-26-13-6.
- (d) The state board shall, in collaboration with the department and the department of child services, annually prepare a report on foster care youth educational outcomes that includes the following:
 - (1) The annual graduation rate of foster care youth, including the following information:
 - (A) The graduation rate for each of the following:
 - (i) Foster care youth who received a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
 - (ii) Foster care youth who did not receive a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
 - (B) The number and percentage of foster care youth who received each type of diploma.
 - (2) The adjusted cohort graduation rate for foster care youth,



including the adjusted cohort graduation rate for each of the following:

- (A) Foster care youth who received a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
- (B) Foster care youth who did not receive a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
- (3) The number and percentage for each of the following:
 - (A) Foster care youth who were promoted to the next grade level at the end of the school year.
 - (B) Foster care youth who were retained in the same grade level for the next school year.
 - (C) Foster care youth who were suspended during the school year.
 - (D) Foster care youth who were expelled during the school year.
 - (E) Foster care youth who met academic standards on statewide assessment program tests (as defined in IC 20-32-2-2.3) administered during the school year.

The information reported under this subdivision must also be disaggregated by race, grade, gender, free or reduced price lunch status, and eligibility for special education.

- (4) The number and percentage of eligible foster care youth who are enrolled in the prekindergarten program under IC 12-17.2-7.2.
- (5) The number and percentage of foster care youth who passed the reading skills evaluation administered under IC 20-32-8.5-2.
- (6) The number and percentage of foster care youth enrolled in schools, disaggregated by the category or designation of the school under IC 20-31-8-3.
- (7) The number and percentage of foster care youth enrolled in schools, disaggregated by the type of school, including public schools, charter schools, and secure private facilities (as defined in IC 31-9-2-115).
- (e) Not later than June 30, 2019, the department shall:
 - (1) after consulting with the department of child services, develop a remediation plan concerning foster care youth; and
 - (2) submit a copy of the remediation plan to the following:
 - (A) The state board.
 - (B) The department of child services.
 - (C) The legislative council in an electronic format under IC 5-14-6.



- (f) Before April 1, 2019, and before (e) Not later than April 1 of each year, thereafter, the department shall submit the report described in subsection (d) to the following:
 - (1) Department of child services.
- (2) Legislative council in an electronic format under IC 5-14-6. SECTION 25. IC 20-19-3-18, AS AMENDED BY P.L.150-2024, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 18. (a) As used in this section, "graduation rate" has the meaning set forth in IC 20-26-13-6.
- (b) The state board shall, in collaboration with the department and the department of child services, annually prepare a report on homeless youth educational outcomes that includes the following:
 - (1) The annual graduation rate of homeless youth, including the following information:
 - (A) The graduation rate for each of the following:
 - (i) Homeless youth who received a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
 - (ii) Homeless youth who did not receive a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
 - (B) The number and percentage of homeless youth who received each type of diploma.
 - (2) The adjusted cohort graduation rate for homeless youth, including the adjusted cohort graduation rate for each of the following:
 - (A) Homeless youth who received a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
 - (B) Homeless youth who did not receive a waiver from postsecondary readiness competency requirements under IC 20-32-4-4.1.
 - (3) The number and percentage of each of the following:
 - (A) Homeless youth who were promoted to the next grade level at the end of the school year.
 - (B) Homeless youth who were retained in the same grade level for the next school year.
 - (C) Homeless youth who were suspended during the school year.
 - (D) Homeless youth who were expelled during the school year.
 - (E) Homeless youth who met academic standards on statewide assessment program tests (as defined in IC 20-32-2-2.3)



administered during the school year.

The information reported under this subdivision must also be disaggregated by race, grade, gender, free or reduced price lunch status, and eligibility for special education.

- (4) The number and percentage of eligible homeless youth who are enrolled in the prekindergarten program under IC 12-17.2-7.2.
- (5) The number and percentage of homeless youth who passed the reading skills evaluation administered under IC 20-32-8.5-2.
- (6) The number and percentage of homeless youth enrolled in schools, disaggregated by the category or designation of the school under IC 20-31-8-3.
- (7) The number and percentage of homeless youth enrolled in schools, disaggregated by the type of school, including public schools, charter schools, and secure private facilities (as defined in IC 31-9-2-115).
- (e) Not later than August 31, 2019, the department shall:
 - (1) develop a remediation plan concerning homeless youth; and
 - (2) submit a copy of the remediation plan to the following:
 - (A) The state board.
 - (B) The Indiana housing and community development authority established by IC 5-20-1-3.
 - (C) The legislative council in an electronic format under IC 5-14-6.
- (d) Before June 1, 2019, and before (c) Not later than June 1 of each year, thereafter, the department shall submit the report described in subsection (b) to the following:
 - (1) The Indiana housing and community development authority.
 - (2) The legislative council in an electronic format under IC 5-14-6.

SECTION 26. IC 20-19-3-23.5 IS REPEALED [EFFECTIVE JULY

- 1, 2025]. Sec. 23.5. (a) The department shall establish a career coaching pilot program to award grants to school corporations to establish career coaching programs for students of the school corporation.
 - (b) The department shall do the following:
 - (1) Establish requirements for participation in the pilot program.
 - (2) Select school corporations to participate in the pilot program.
 - (3) Determine the amount of and award grants to school corporations under the pilot program.
 - (4) Collect information regarding the career coaching programs implemented by the school corporations participating in the pilot program.



- (5) Collect information from the following individuals or entities participating in the career coaching pilot program:
 - (A) Counselors.
 - (B) Third party vendors.
 - (C) Any other appropriate individuals or entities, as determined by the department.
- (c) The department shall require that career coaching programs implemented by a school corporation use:
 - (1) a counselor employed by the school corporation;
 - (2) a third party vendor that provides career coaching services; or
 - (3) both counselors and third party vendors.

However, at least one (1) school corporation shall use a third party vendor that provides career coaching services, instead of or in addition to a counselor employed by a school corporation, in the school corporation's career coaching program.

- (d) Not later than November 1, 2022, and not later than November 1 each year thereafter, the department shall prepare and submit to the legislative council in an electronic format under IC 5-14-6 a report that provides information concerning the pilot program.
 - (e) This section expires July 1, 2025.

SECTION 27. IC 20-19-3-24, AS ADDED BY P.L.216-2021, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) Not later than January 1, 2022, The department shall make:

- (1) informational material that is evidence based and trauma informed in accordance with IC 20-28-5-26 IC 20-28-3-11; and
- (2) a list of best practices and guidelines regarding classroom behavioral management strategies;

available on the department's Internet web site. website.

(b) Not later than January 1, 2022, and each January 1 thereafter, of each year, the department shall provide a notice to each school corporation and charter school on how to access the information maintained on the department's Internet web site website under subsection (a). The notice shall indicate that the school corporation or charter school may, and is encouraged to, distribute the informational material, list, and guidelines to the school corporation's or charter school's employees in a manner prescribed by the school corporation or charter school.

SECTION 28. IC 20-19-3-26 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 26. (a) The department shall apply to the United States Department of Education for assessment flexibility.

(b) The application submitted in accordance with subsection (a)



must include the following:

- (1) A plan to administer a statewide summative examination in grade 3, grade 5, grade 8, and grade 11.
- (2) A plan to assist schools in the assessment of subject matter mastery in grades in which a statewide summative examination is not administered.
- (3) A plan to implement the approved assessment changes in conjunction with the implementation of revised academic standards required under IC 20-31-3-1(d).

SECTION 29. IC 20-19-3-31 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 31. (a) This section applies to a public school, including a charter school.

- (b) As used in this section, "virtual course" refers to a high school course offered at a public high school in which more than fifty percent (50%) of the course instruction was provided to students in an interactive learning environment created through technology in which the student is separated from the teacher by time, space, or both.
- (e) The state board, in collaboration with the department, shall create a process to allow a student who is presently enrolled in grade 9 through grade 12 at a public high school to retake a virtual course that the student previously completed in grade 9 through grade 12 at the same public high school if the following conditions are met:
 - (1) The student was enrolled in grade 9 through grade 12 during the 2019 through 2022 school years at the time the student completed the virtual course.
 - (2) The student completed the virtual course as a result of a state or federal executive order concerning the public health emergency caused by the coronavirus disease (COVID-19) pandemic.
- (3) The student has not yet graduated or completed high school.
 (d) If a student elects to retake a virtual course under subsection (c), the:
 - (1) retaken course must provide instruction regarding the same subject matter and content as the previously completed virtual course:
 - (2) retaken course must not be a virtual course;
 - (3) student must receive full credit for the retaken course upon completion; and
 - (4) grade received by the student upon completion of the retaken course must replace the grade received by the student in the previously completed virtual course.
 - (e) If a student:
 - (1) retook and completed a course under the conditions described



in subsection (c) prior to July 1, 2023; and

(2) makes a request to the superintendent to receive full credit and a replacement grade for the retaken course;

the student must receive full credit for the retaken course, and the grade received by the student upon completion of the retaken course must replace the grade received by the student in the previously completed virtual course.

(f) The state board and the department may adopt rules under IC 4-22-2 to implement this section.

SECTION 30. IC 20-19-3-32 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 32. Not later than November 1, 2024, the secretary of education shall prepare and submit to the general assembly in an electronic format under IC 5-14-6 a plan to establish a pilot program that provides innovative approaches concerning the use, operation, and management of school facilities to promote:

- (1) enhanced learning environments;
- (2) unique learning opportunities; and
- (3) improved student academic and health outcomes.

SECTION 31. IC 20-19-3-33 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 33. Not later than November 1, 2024, the secretary of education shall prepare and submit to the general assembly in an electronic format under IC 5-14-6 a plan to establish a pilot program that encompasses innovative approaches for increasing transportation of students enrolled at a:

- (1) public school, including a charter school; or
- (2) nonpublic school with at least one (1) employee; to travel to and from a school or other learning opportunities in a safe and efficient manner.

SECTION 32. IC 20-19-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Children's Social, Emotional, and Behavioral Health Plan).

SECTION 33. IC 20-19-6.2 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Indiana Family Friendly School Designation).

SECTION 34. IC 20-19-10 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Indiana Civic Education Commission).

SECTION 35. IC 20-20-1-1, AS ADDED BY P.L.1-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. As used in this chapter, "board" refers to the local governing board of an educational service center described in section 7 of this chapter.

SECTION 36. IC 20-20-1-13 IS REPEALED [EFFECTIVE JULY 1, 2025]. See: 13. If an education service center offers inservice training or other teacher training programs, the education service center



may offer courses for teachers on dyslexia screening and appropriate interventions, including courses relating to a structured literacy approach that is systematic, explicit, multisensory, and phonetic.

SECTION 37. IC 20-20-12 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Program for the Advancement of Math and Science).

SECTION 38. IC 20-20-13-2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 2. As used in sections 13 through 24 of this chapter, "group" includes the school corporations that are placed in a group of school corporations under sections 13 through 24 of this chapter.

SECTION 39. IC 20-20-13-9, AS AMENDED BY P.L.242-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. (a) This section applies to the 4R's technology program described in section 6(a)(1) of this chapter.

- (b) In addition to any other funds available under this chapter, if state funds are transferred under IC 20-32-5-19 (before its expiration on July 1, 2018) to the 4R's technology program:
 - (1) those funds do not revert to the state general fund;
 - (2) those funds shall be made available to the 4R's technology program under this chapter; and
 - (3) the department, upon approval by the governor and the budget agency, shall use those funds to award grants under this section.
- (c) To be eligible to receive a grant under the program, a school corporation must comply with the following:
 - (1) The school corporation must apply to the department for a grant on behalf of a school within the school corporation to purchase technology equipment.
 - (2) The school corporation must certify the following:
 - (A) That the school will provide every kindergarten and grade 1 student at that school the opportunity to learn reading, writing, and arithmetic using technology.
 - (B) That the school will provide daily before or after school technology laboratories for students in grades 1 through 3 who have been identified as needing remediation in reading, writing, or arithmetic.
 - (C) That the school will provide additional technology opportunities, that may include Saturday sessions, for students in other grade levels to use the technology laboratories for remediation in reading, writing, arithmetic, or mathematics.
 - (D) That the school will provide technology opportunities to students that attend remediation programs under IC 20-32-8 (if the school corporation is required to do so) or any other additional summer programs.



- (E) That the school corporation, either through its own or the school's initiative, is able to provide a part of the costs attributable to purchasing the necessary technology equipment.
- (3) The school corporation must include in the application the sources of and the amount of money secured under subdivision (2)(E).
- (4) The school corporation or the school must:
 - (A) provide teacher training services; or
 - (B) use vendor provided teacher training services.
- (5) The school corporation must give primary consideration to the purchase of technology equipment that includes teacher training services.
- (6) The teachers who will be using the technology equipment must support the initiative described in this chapter.
- (d) Upon review of the applications by the department, the satisfaction of the requirements set forth in subsection (c), and subject to the availability of funds for this purpose, the department shall award to each eligible school corporation a grant to purchase technology equipment under section 6(a)(1) of this chapter.
- (e) The department shall monitor the compliance by the school corporations receiving grants of the matters cited in subsection (c).

SECTION 40. IC 20-20-13-19 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 19: (a) The department shall list all school corporations in Indiana according to assessed valuation for property tax purposes per student in current ADM, as determined in section 17 of this chapter, beginning with the school corporation having the lowest assessed valuation for property tax purposes per student in current ADM. For purposes of the list made under this section, the Indiana School for the Blind and Visually Impaired established by IC 20-21-2-1 and the Indiana School for the Deaf established by IC 20-22-2-1 shall be considered to have the lowest assessed valuation for property tax purposes per student in current ADM during the six (6) year period beginning July 1, 2001.

- (b) The department must prepare a revised list under subsection (a) before a new series of grants may begin.
- (c) The department shall determine those school corporations to be placed in a group to receive a grant in a fiscal year under sections 13 through 24 of this chapter as follows:
 - (1) Beginning with the school corporation that is first on the list developed under subsection (a), the department shall continue sequentially through the list and place school corporations that qualify for a grant under section 15 of this chapter in a group until



the cumulative total current ADM of all school corporations in the group depletes the money that is available for grants in the fiscal year.

- (2) Each fiscal year the department shall develop a new group by continuing sequentially through the list beginning with the first qualifying school corporation on the list that was not placed in a group in the prior fiscal year.
- (3) If the final group developed from the list contains substantially fewer students in current ADM than available money, the department shall:
 - (A) prepare a revised list of school corporations under subsection (a); and
 - (B) place in the group qualifying school corporations from the top of the revised list.
- (4) The department shall label the groups with sequential numbers beginning with "group one".

SECTION 41. IC 20-20-16 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Access to Telecommunications Service).

SECTION 42. IC 20-20-18 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Elementary School Counselors, Social Workers, and School Psychologists Program and Fund).

SECTION 43. IC 20-20-18.5 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Grants for Mental Health Counselor Licenses for School Counselors).

SECTION 44. IC 20-20-24 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Arts Education Program).

SECTION 45. IC 20-20-37 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Dropout Prevention).

SECTION 46. IC 20-20-37.4 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Geothermal Conversion Revolving Fund).

SECTION 47. IC 20-20-38.5-2, AS ADDED BY P.L.140-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) Not later than December 31, 2022, The department shall maintain a:

- (1) issue a request for proposals in the manner set forth under IC 5-22-9 for the purpose of contracting contract with a company to provide; or
- (2) enter into a memorandum of understanding:
 - (A) with a statewide entity that represents business interests in multiple industries; and
 - (B) that provides that the entity agrees to facilitate the procurement of;



adequate employer liability and worker's compensation insurance coverage for an employer described in section 3 of this chapter.

(b) The total amount of funds that the department may expend to implement this section must be less than one hundred thousand dollars (\$100,000).

SECTION 48. IC 20-20-38.5-4, AS ADDED BY P.L.140-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. If the department

- (1) does not receive a satisfactory response to a request for proposals under section 2(a)(1) of this chapter; and
- $\frac{(2)}{(2)}$ is unable to enter into maintain a contract or memorandum of understanding under section $\frac{2(a)(2)}{2(a)}$ of this chapter,

the department is not required to **maintain a** contract with a company or enter into a memorandum of understanding as provided under section 2 of this chapter.

SECTION 49. IC 20-20-39-1 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 1. Before October 1, 2011, the department shall develop a program to provide training and evaluations for school corporations in operational efficiency.

SECTION 50. IC 20-20-39-2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 2. The department may contract with an outside entity to provide quality training for the department, school corporations, and superintendents in the area of efficiency and cost savings.

SECTION 51. IC 20-20-41-1, AS AMENDED BY P.L.251-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. The department, with the approval of the state board, shall establish and maintain a dual language immersion pilot program to provide grants, in an amount not to exceed fifty thousand dollars (\$50,000), to school corporations and charter schools that establish dual language immersion programs in:

- (1) Chinese;
- (2) Spanish;
- (3) French; or
- (4) any other language approved by the department.

SECTION 52. IC 20-20-41-4, AS ADDED BY P.L.226-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) The dual language immersion pilot program fund is established to be used to provide grants under this chapter.

- (b) The fund consists of:
 - (1) appropriations made by the general assembly; and
 - (2) gifts and donations to the fund.
- (c) The fund shall be administered by the department.



- (d) The expenses of administering the fund shall be paid from money in the fund.
- (e) Money in the fund at the end of a state fiscal year does not revert to the state general 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 funds may be invested.

SECTION 53. IC 20-24-3-3 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 3. The organizer's constitution, charter, articles, or bylaws must contain a clause providing that upon the cessation of operation of the charter school:

- (1) the remaining assets of the charter school shall be distributed first to satisfy outstanding payroll obligations for employees of the charter school, then to creditors of the charter school, then to any outstanding debt to the common school fund; and
- (2) the remaining funds received from the department shall be returned to the department not more than thirty (30) days after the charter school ceases operation due to:
 - (A) closure of the charter school;
 - (B) nonrenewal of the charter school's charter; or
 - (C) revocation of the charter school's charter.

If the assets of the charter school are insufficient to pay all parties to whom the charter school owes compensation under subdivision (1), the priority of the distribution of assets may be determined by a court.

SECTION 54. IC 20-24-3-4, AS AMENDED BY P.L.250-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) An organizer may submit to the authorizer a proposal to establish a charter school.

- (b) A proposal must contain at least the following information:
 - (1) Identification of the organizer.
 - (2) A description of the organizer's organizational structure and governance plan.
 - (3) The following information for the proposed charter school:
 - (A) Name.
 - (B) Purposes.
 - (C) Governance structure.
 - (D) Management structure.
 - (E) Educational mission goals.
 - (F) Curriculum and instructional methods.
 - (G) Methods of pupil assessment.
 - (H) Admission policy and criteria, subject to IC 20-24-5.
 - (I) School calendar.



- (J) Age or grade range of students to be enrolled.
- (K) A description of staff responsibilities.
- (L) A description of the physical plant.
- (M) Budget and financial plans.
- (N) Personnel plan, including methods for selection, retention, and compensation of employees.
- (O) Transportation plan.
- (P) Discipline program, subject to IC 20-24-5.5.
- (Q) Plan for compliance with any applicable desegregation order.
- (R) The date when the charter school is expected to:
 - (i) begin school operations; and
 - (ii) have students attending the charter school.
- (S) The arrangement for providing teachers and other staff with health insurance, retirement benefits, liability insurance, and other benefits.
- (T) Any other applications submitted to an authorizer in the previous five (5) years.
- (4) The manner in which the authorizer must conduct an annual audit of the program operations of the charter school.
- (c) Beginning July 1, 2017, at the time an organizer submits a proposal under subsection (a), the organizer shall submit to the authorizer and department a statement of economic interest that contains the same information specified under IC 3-8-9-8 for each board member of the proposed charter school.
- (d) (c) In the case of a charter school proposal from an applicant that currently operates one (1) or more charter schools in any state or nation, the request for proposals shall additionally require the applicant to provide evidence of past performance and current capacity for growth.
- (e) (d) If the proposal described in subsection (a) concerns an existing charter school overseen by a different authorizer than the authorizer to which the organizer is submitting the proposal, the proposal must include written acknowledgement of the proposal from the current authorizer. Additionally, the authorizer receiving the proposal shall consult with the current authorizer before granting approval of the proposal. the authorizer before granting approval of the proposal.
- (f) (e) This section does not waive, limit, or modify the provisions of:
 - (1) IC 20-29 in a charter school where the teachers have chosen



to organize under IC 20-29; or

(2) an existing collective bargaining agreement for noncertificated employees (as defined in IC 20-29-2-11).

SECTION 55. IC 20-24-3-6 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 6. (a) Except as provided in subsection (b), if a governing body grants a charter to establish a charter school, the governing body must provide a noncharter school that students of the same age or grade levels may attend.

(b) The department may waive the requirement that a governing body provide a noncharter school under subsection (a) upon the request of the governing body.

SECTION 56. IC 20-24-4-1, AS AMENDED BY SEA 1-2025, SECTION 202, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) A charter must meet the following requirements:

- (1) Be a written instrument.
- (2) Be executed by an authorizer and an organizer.
- (3) Confer certain rights, franchises, privileges, and obligations on a charter school.
- (4) Confirm the status of a charter school as a public school.
- (5) Subject to subdivision (6)(E), be granted for:
 - (A) not less than three (3) years or more than fifteen (15) years; and
 - (B) a fixed number of years agreed to by the authorizer and the organizer.
- (6) Provide for the following:
 - (A) A review by the authorizer of the charter school's performance, including the progress of the charter school in achieving the academic goals set forth in the charter, at least one (1) time in each five (5) year period while the charter is in effect.
 - (B) Renewal, if the authorizer and the organizer agree to renew the charter.
 - (C) The renewal application must include guidance from the authorizer, and the guidance must include the performance criteria that will guide the authorizer's renewal decisions.
 - (D) The renewal application process must, at a minimum, provide an opportunity for the charter school to:
 - (i) present additional evidence, beyond the data contained in the performance report, supporting its case for charter renewal;
 - (ii) describe improvements undertaken or planned for the



charter school; and

- (iii) detail the charter school's plans for the next charter term.
- (E) Not later than the end of the calendar year in which the charter school seeks renewal of a charter, the governing board of a charter school seeking renewal shall submit a renewal application to the charter authorizer under the renewal application guidance issued by the authorizer. The authorizer shall make a final ruling on the renewal application not later than April 1 after the filing of the renewal application. A renewal granted under this clause is not subject to the three (3) year minimum described in subdivision (5). The April 1 deadline does not apply to any review or appeal of a final ruling. After the final ruling is issued, the charter school may obtain further review by the authorizer of the authorizer's final ruling in accordance with the terms of the charter school's charter and the protocols of the authorizer.
- (7) Specify the grounds for the authorizer to:
 - (A) revoke the charter before the end of the term for which the charter is granted; or
 - (B) not renew a charter.
- (8) Set forth the methods by which the charter school will be held accountable for achieving the educational mission and goals of the charter school, including the following:
 - (A) Evidence of improvement in:
 - (i) assessment measures, including the statewide assessment program measures;
 - (ii) attendance rates;
 - (iii) graduation rates (if appropriate);
 - (iv) increased numbers of Indiana diplomas with a Core 40 designation or increased numbers of Indiana diploma designations established under IC 20-19-2-21 and other college and career ready indicators including advanced placement participation and passage, dual credit participation and passage, and International Baccalaureate participation and passage (if appropriate);
 - (v) increased numbers of Indiana diplomas with Core 40 with academic honors and technical honors designations (if appropriate);
 - (vi) student academic growth;
 - (vii) financial performance and stability; and
 - (viii) governing board performance and stewardship,



- including compliance with applicable laws, rules and regulations, and charter terms.
- (B) Evidence of progress toward reaching the educational goals set by the organizer.
- (9) Describe the method to be used to monitor the charter school's:
 - (A) compliance with applicable law; and
 - (B) performance in meeting targeted educational performance.
- (10) Specify that the authorizer and the organizer may amend the charter during the term of the charter by mutual consent and describe the process for amending the charter.
- (11) Describe specific operating requirements, including all the matters set forth in the application for the charter.
- (12) Specify a date when the charter school will:
 - (A) begin school operations; and
 - (B) have students attending the charter school.
- (13) Specify that records of a charter school relating to the school's operation and charter are subject to inspection and copying to the same extent that records of a public school are subject to inspection and copying under IC 5-14-3.
- (14) Specify that records provided by the charter school to the department or authorizer that relate to compliance by the organizer with the terms of the charter or applicable state or federal laws are subject to inspection and copying in accordance with IC 5-14-3.
- (15) Specify that the charter school is subject to the requirements of IC 5-14-1.5.
- (16) This subdivision applies to a charter established or renewed for an adult high school after June 30, 2014. The charter must require
 - (A) that the school will offer flexible scheduling;
 - (B) that students will not complete the majority of instruction of the school's curriculum online or through remote instruction.
 - (C) that the school will offer dual credit or industry certification course work that aligns with career pathways as recommended by the Indiana career council established by IC 22-4.5-9-3 (expired); and
 - (D) a plan:
 - (i) to support successful program completion and to assist transition of graduates to the workforce or to a postsecondary education upon receiving a diploma from the



adult high school; and

- (ii) to review individual student accomplishments and success after a student receives a diploma from the adult high school.
- (17) (16) In the case of a charter school that is subject to IC 20-24-3-19, the charter must confirm that at least one (1) member of the governing board of the charter school will be appointed in accordance with IC 20-24-3-19.
- (b) A charter school shall set annual performance targets in conjunction with the charter school's authorizer. The annual performance targets shall be designed to help each school meet applicable federal, state, and authorizer expectations.

SECTION 57. IC 20-24-4-1.5, AS ADDED BY P.L.280-2013, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1.5. (a) Before an authorizer may issue a charter to an organizer that has had its charter terminated or has been informed that its charter will not be renewed by the organizer's current authorizer, the authorizer must request to have the proposal reviewed by the state board at a hearing. organizer that has received written notice from its current authorizer that its charter will be revoked or will not be renewed may receive a charter from another authorizer, the authorizer must request to have the proposal reviewed by the state board at a hearing unless the notice of revocation or nonrenewal is received by the organizer after the organizer has informed its current authorizer that it is seeking to change authorizers.

- **(b)** The state board shall conduct a hearing in which the authorizer must present information indicating that the organizer's proposal is substantively different in the areas of deficiency identified by the current authorizer from the organizer's current proposal as set forth within the charter with its current authorizer.
- (b) (c) After the state board conducts a hearing under subsection (a), (b), the state board shall either approve or deny the proposal. If the proposal is denied by the state board, the authorizer may not issue a charter to the organizer.

SECTION 58. IC 20-24-7-1, AS AMENDED BY P.L.218-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) The organizer is the fiscal agent for the charter school.

- (b) The organizer has exclusive control of:
 - (1) funds received by the charter school; and
 - (2) financial matters of the charter school.



- (c) The organizer shall maintain accounts of all funds received and disbursed by the organizer. The organizer shall maintain separate accountings of all funds received and disbursed by each charter school it holds.
- (d) Notwithstanding IC 20-43, an organizer that operates more than one (1) charter school may file, before July 1 of each year, a notice with the department that the organizer desires to receive the tuition support distributions, and in the case of an adult high school (as defined in IC 20-24-1-2.3), funding provided in the state biennial budget for adult high schools, for all the charter schools the organizer operates. After the organizer's authorizer or authorizers verify to the department that the organizer operates the charter schools, the department shall distribute the tuition support, and in the case of an adult high school (as defined in IC 20-24-1-2.3), funding provided in the state biennial budget for adult high schools, for the verified charter schools to the organizer. The organizer may distribute the tuition support distribution it receives to each charter school it operates in the amounts determined by the organizer. However, an organizer that receives money from the state under this subsection may not use any of the money received for expenses incurred outside Indiana that are not directly related to the charter school the organizer operates in Indiana.
- (e) Organizers receiving tuition support under this section may submit a consolidated audit in accordance with guidelines established by the state examiner and submit any required financial reporting to the department in a manner prescribed by the state examiner. The state examiner shall establish guidelines and prescribe reporting requirements for organizers under this section that are consistent with generally accepted accounting principles (GAAP) and the needs of the department. A consolidated audit must include a breakdown of the activities, financial position, and functional expenses for each charter school.

SECTION 59. IC 20-24-7-9, AS AMENDED BY P.L.250-2017, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. (a) This section applies if:

- (1) an authorizer:
 - (A) revokes a charter before the end of the term for which the charter is granted; or
 - (B) does not renew a charter; or
- (2) a charter school otherwise terminates its charter before the end of the term for which the charter is granted.
- (b) Any state funds that remain to be distributed to the charter school in the state fiscal year in which an event described in subsection



- (a) occurs shall **continue to** be distributed to the entities that distributed the funds to the charter school A distribution under this subsection must be on a pro rata basis. for as long as the charter school continues to operate in accordance with state law and its charter.
- (c) Upon the cessation of the operation of a charter school, the following apply:
 - (1) Any funds that remain to be distributed to the charter school may not be distributed to the charter school.
 - (2) The remaining assets of the charter school must be distributed first to satisfy outstanding payroll obligations for employees of the charter school, then to creditors of the charter school, then to any outstanding debt to the common school fund.
 - (3) The remaining funds received from the department must be returned to the department not more than thirty (30) days after the charter school ceases operation due to:
 - (A) closure of the charter school;
 - (B) nonrenewal of the charter school's charter; or
 - (C) revocation of the charter school's charter.
- (d) If the assets of the charter school are insufficient to pay all parties to whom the charter school owes compensation under subsection (c)(2), the priority of the distribution of assets may be determined by a court.
- (e) A charter school's articles or bylaws may not contain language that is inconsistent with the requirements of this section.
- SECTION 60. IC 20-24-7-11 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 11. (a) If the United States Department of Education approves a new competition for states to receive matching funds for charter school facilities, the department shall pursue this federal funding.
- (b) To increase the state's opportunity to receive matching funds from the United States Department of Education, the department shall develop a facilities incentive grants program before January 1, 2010.
- (c) The department shall use the priority criteria set forth in 21 U.S.C. 7221d(b) and 34 CFR 226.12 through 34 CFR 226.14 to develop the facilities incentive grants program.

SECTION 61. IC 20-24-7-13, AS AMENDED BY P.L.201-2023, SECTION 154, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) After June 30, 2019, A virtual charter school may only apply for authorization with any statewide authorizer in accordance with the authorizer's guidelines.



After June 30, 2019, A virtual charter school that has a charter on June 30, 2019, may renew a charter only with a statewide authorizer. An authorizer described in IC 20-24-1-2.5(1) and IC 20-24-1-2.5(3) is not considered a statewide authorizer.

- (b) For each state fiscal year, a virtual charter school is entitled to receive funding in a month from the state in an amount equal to:
 - (1) the quotient of:
 - (A) the school's basic tuition support determined under IC 20-43-6-3; divided by
 - (B) twelve (12); plus
 - (2) the total of any:
 - (A) special education grants under IC 20-43-7;
 - (B) career and technical education grants under IC 20-43-8;
 - (C) non-English speaking program grants under IC 20-43-10-4; and
 - (D) academic performance grants under IC 20-43-10.5;

to which the virtual charter school is entitled for the month. For each state fiscal year, a virtual charter school's special education grants under IC 20-43-7 shall be calculated in the same manner as special education grants are calculated for other school corporations.

- (c) The state board shall adopt rules under IC 4-22-2 to govern the operation of virtual charter schools.
- (d) Each authorizer of a virtual charter school shall establish requirements or guidelines for virtual charter schools authorized by the authorizer that include the following:
 - (1) Minimum requirements for the mandatory annual onboarding process and orientation required under IC 20-24-5-4.5, which shall include a requirement that a virtual charter school must provide to a parent of a student:
 - (A) the student engagement and attendance requirements or policies of the virtual charter school; and
 - (B) notice that a person who knowingly or intentionally deprives a dependent of education commits a violation under IC 35-46-1-4.
 - (2) Requirements relating to tracking and monitoring student participation and attendance.
 - (3) Ongoing student engagement and counseling policy requirements.
 - (4) Employee policy requirements, including professional development requirements.
- (e) The department, with the approval of the state board, shall before December 1 of each year submit an annual report to the budget



committee concerning the program under this section.

- (f) Each school year, at least sixty percent (60%) of the students who are enrolled in virtual charter schools under this section for the first time must have been included in the state's fall count of ADM conducted in the previous school year.
- (g) Each virtual charter school shall report annually to the department concerning the following, on a schedule determined by the department:
 - (1) Classroom size.
 - (2) The ratio of teachers per classroom.
 - (3) The number of student-teacher meetings conducted in person or by video conference.
 - (4) Any other information determined by the department.

The department shall provide this information annually to the state board and the legislative council in an electronic format under IC 5-14-6.

- (h) A virtual charter school shall adopt a student engagement policy. A student who regularly fails to participate in courses may be withdrawn from enrollment under policies adopted by the virtual charter school. The policies adopted by the virtual charter school must ensure that:
 - (1) adequate notice of the withdrawal is provided to the parent and the student; and
 - (2) an opportunity is provided, before the withdrawal of the student by the virtual charter school, for the student or the parent to demonstrate that failure to participate in the course is due to an event that would be considered an excused absence under IC 20-33-2.
- (i) A student who is withdrawn from enrollment for failure to participate in courses pursuant to the school's student engagement policy may not reenroll in that same virtual charter school for the school year in which the student is withdrawn.
- (j) An authorizer shall review and monitor whether a virtual charter school that is authorized by the authorizer complies with the requirements described in subsections (h) and (i).

SECTION 62. IC 20-24-8-5, AS AMENDED BY P.L.5-2024, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. The following statutes and rules and guidelines adopted under the following statutes apply to a charter school:

- (1) IC 5-11-1-9 (required audits by the state board of accounts).
- (2) IC 20-39-1-1 (unified accounting system).
- (3) IC 20-35 (special education).



- (4) IC 20-26-5-10 (criminal history).
- (5) IC 20-26-5-6 (subject to laws requiring regulation by state agencies).
- (6) IC 20-28-10-12 (nondiscrimination for teacher marital status).
- (7) IC 20-28-10-14 (teacher freedom of association).
- (8) IC 20-28-10-17 (school counselor immunity).
- (9) For conversion charter schools only if the conversion charter school elects to collectively bargain under IC 20-24-6-3(b), IC 20-28-6, IC 20-28-7.5, IC 20-28-8, IC 20-28-9, and IC 20-28-10.
- (10) IC 20-33-2 (compulsory school attendance).
- (11) IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22 (student due process and judicial review).
- (12) IC 20-33-8-16 (firearms and deadly weapons).
- (13) IC 20-34-3 (health and safety measures).
- (14) IC 20-33-9 (reporting of student violations of law).
- (15) IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances).
- (16) IC 20-31-3, IC 20-32-4, IC 20-32-5 (for a school year ending before July 1, 2018), IC 20-32-5.1, (for a school year beginning after June 30, 2018), IC 20-32-8, and IC 20-32-8.5, as provided in IC 20-32-8.5-2 (academic standards, accreditation, assessment, and remediation); and assessment).
- (17) IC 20-33-7 (parental access to education records).
- (18) IC 20-31 (accountability for school performance and improvement).
- (19) IC 20-30-5-19 (personal financial responsibility instruction).
- (20) IC 20-26-5-37.3, before its expiration (career and technical education reporting).
- (21) IC 20-35.5 (dyslexia screening and intervention).
- (22) IC 22-2-18, before its expiration on June 30, 2021 (limitations on employment of minors).
- (23) IC 20-26-12-1 (curricular material purchase and provision; public school students).
- (24) IC 20-26-12-2 (curricular material purchase and rental).
- SECTION 63. IC 20-24-9-4, AS AMENDED BY P.L.250-2017, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) If an authorizer determines that:
 - (1) an organizer is failing to comply with the conditions or procedures established in the charter;
 - (2) a charter school established by the organizer is failing to meet the educational goals set forth in the charter;



- (3) an organizer is failing to comply with all applicable federal and state laws;
- (4) an organizer fails to meet generally accepted fiscal management and government accounting principles; or
- (5) one (1) or more grounds for revocation exist as specified in the charter:

the authorizer shall notify the governing board of the organizer of the charter school in writing and give the organizer a reasonable time to remedy the deficiency.

- (b) If the organizer does not remedy the deficiency within the timeline established by the authorizer, the authorizer may
 - (1) order any corrective action that the authorizer considers necessary to correct the deficiency or
 - (2) revoke the school's charter.

SECTION 64. IC 20-24-11-1, AS AMENDED BY P.L.280-2013, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) This section does not apply to an existing public elementary or secondary school that the governing body of the school corporation in which the school is located has scheduled for closure.

- (b) An existing public elementary or secondary school may be converted into a charter school if all of the following conditions apply:
 - (1) At least fifty-one percent (51%) of the parents of students who attend the school have signed a petition requesting the conversion, which must be completed not later than ninety (90) days after the date of the first signature.
 - (2) The school has been placed in either of the two (2) lowest categories or designations under IC 20-31-8-3 for two (2) consecutive years.
 - (3) The governing body votes to convert an existing school within the school corporation.
- (c) Notwithstanding subsection (b), if a governing body operates a school that has been placed in either of the two (2) lowest categories or designations under IC 20-31-8-3 for four (4) consecutive years, the governing body may not serve as that charter school's authorizer.
- (d) A conversion charter school shall continue to comply with all legal requirements concerning student diversity and the treatment of children with special needs and accept all students who attended the school before its conversion and who wish to attend the conversion charter school. If any space remains, any student in Indiana may attend the conversion charter school.

SECTION 65. IC 20-24-12-6, AS ADDED BY P.L.91-2011,



SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. The department may authorize money in the fund to be used for any of the following purposes:

- (1) To pay first semester costs for charter schools first opening after June 30, 2011.
- (2) To repay advances and loans to charter schools made before June 30, 2011.
- (3) To match federal grants described in IC 20-24-7-11(a).
- (4) (3) To loan or grant money from the fund to a charter school to carry out the purposes described in section 2 of this chapter.

SECTION 66. IC 20-24-13-6, AS AMENDED BY P.L.201-2023, SECTION 158, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. The annual grant amount for a school for a state fiscal year is the following:

- (1) For the state fiscal year beginning July 1, 2021:
 - (A) one thousand dollars (\$1,000); multiplied by
 - (B) the number of eligible pupils who are counted in the current ADM of the school.
- (2) For the state fiscal year beginning July 1, 2022:
 - (A) one thousand two hundred fifty dollars (\$1,250); multiplied by
 - (B) the number of eligible pupils who are counted in the current ADM of the school.
- (3) For the state fiscal year beginning July 1, 2023, and each state fiscal year thereafter: is:
 - (A) (1) one thousand four hundred dollars (\$1,400); multiplied by
 - (B) (2) the number of eligible pupils who are counted in the current ADM of the school.

SECTION 67. IC 20-24.2-4-3, AS AMENDED BY P.L.5-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) Except as specifically provided in this article and section 4 of this chapter, the following provisions of this title and a rule or guideline adopted by the state board under one (1) of the following provisions of this title do not apply to a qualified district or qualified high school:

- (1) Provisions that do not apply to school corporations in general.
- (2) IC 20-20 (programs administered by the state), except for IC 20-20-1 (educational service centers).
- (3) IC 20-28 (school teachers), except for IC 20-28-3-4 (teacher continuing education), IC 20-28-4-8 (hiring of transition to teaching participants; restrictions), IC 20-28-4-11 (transition to



teaching participants; school corporation or subject area; transition to teaching permit), IC 20-28-5-8 (conviction of certain felonies or misdemeanors; notice and hearing; permanent revocation of license; data base of school employees who have been reported), IC 20-28-6 (teacher contracts), IC 20-28-7.5 (cancellation of teacher contracts), IC 20-28-8 (contracts with school administrators), IC 20-28-9 (teacher salary and related payments), IC 20-28-10 (conditions of employment), and IC 20-28-11.5 (staff performance evaluations).

- (4) IC 20-30 (curriculum), except for IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances), IC 20-30-5-13 (human sexuality instructional requirements), and IC 20-30-5-19 (personal financial responsibility instruction).
- (5) IC 20-32 (student standards, assessments, and performance), except for IC 20-32-4 (graduation requirements), IC 20-32-5 (Indiana statewide testing for educational progress for a school year ending before July 1, 2018), IC 20-32-5.1 (statewide assessment program for a school year beginning after June 30, 2018), IC 20-32-8 (remediation), and IC 20-32-8.5 (reading improvement and remediation plans).
- (6) IC 20-37 (career and technical education).
- (b) Notwithstanding any other law, a school corporation may not receive a decrease in state funding based upon the school corporation's status as a qualified district or the status of a high school within the school corporation as a qualified high school, or because of the implementation of a waiver of a statute or rule that is allowed to be waived by a qualified district or qualified high school.

SECTION 68. IC 20-24.2-4-4, AS AMENDED BY P.L.5-2024, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. The following provisions of this title and rules and guidelines adopted under the following provisions of this title apply to a qualified district or qualified high school:

IC 20-20-1 (educational service centers).

IC 20-23 (organization of school corporations).

IC 20-26 (school corporation general administrative provisions).

IC 20-27 (school transportation).

IC 20-28-3-4 (teacher continuing education).

IC 20-28-4-8 (hiring of transition to teaching participants; restrictions).

IC 20-28-4-11 (transition to teaching participants; school corporation or subject area; transition to teaching permit).

IC 20-28-5-8 (conviction of certain felonies or misdemeanors;



notice and hearing; permanent revocation of license; data base of school employees who have been reported).

IC 20-28-6 (teacher contracts).

IC 20-28-7.5 (cancellation of teacher contracts).

IC 20-28-8 (contracts with school administrators).

IC 20-28-9 (teacher salary and related payments).

IC 20-28-10 (conditions of employment).

IC 20-28-11.5 (staff performance evaluations).

IC 20-29 (collective bargaining for teachers).

IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances).

IC 20-30-5-13 (human sexuality instructional requirements).

IC 20-30-5-19 (personal financial responsibility instruction).

IC 20-31 (accountability for school performance and improvement).

IC 20-32-4, IC 20-32-5 (for a school year beginning before July 1, 2018), IC 20-32-5.1 (for a school year ending after June 30, 2018) and IC 20-32-8 (accreditation, assessment, and remediation), (assessment), or any other statute, rule, or guideline related to standardized assessments.

IC 20-32-8.5 (reading improvement and remediation plans).

IC 20-33 (students: general provisions).

IC 20-34-3 (health and safety measures).

IC 20-35 (special education).

IC 20-35.5 (dyslexia screening and intervention).

IC 20-36 (high ability students).

IC 20-39 (accounting and financial reporting procedures).

IC 20-40 (government funds and accounts).

IC 20-41 (extracurricular funds and accounts).

IC 20-42.5 (allocation of expenditures to student instruction and learning).

IC 20-43 (state tuition support).

IC 20-44 (property tax levies).

IC 20-46 (levies other than general fund levies).

IC 20-47 (related entities; holding companies; lease agreements).

IC 20-48 (borrowing and bonds).

IC 20-49 (state management of common school funds; state advances and loans).

IC 20-50 (homeless children and foster care children).

SECTION 69. IC 20-24.5-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Indiana School for the Arts; Indiana University).

SECTION 70. IC 20-24.5-5 IS REPEALED [EFFECTIVE JULY 1,



2025]. (Grammar School; Vincennes University).

SECTION 71. IC 20-25-10-1, AS AMENDED BY P.L.211-2021, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) The board shall modify, develop, and implement a plan for the improvement of student achievement in the schools in the school city.

(b) A plan modified, developed, and implemented under this chapter must be consistent with this article and with IC 20-31-1, IC 20-31-2, IC 20-31-5, IC 20-31-6, IC 20-31-7, IC 20-31-8, and IC 20-31-10.

SECTION 72. IC 20-25-10-3, AS AMENDED BY P.L.211-2021, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. The board shall:

- (1) modify, develop, and publish the plan required under this chapter; and
- (2) implement the modified plan;

in compliance with the timelines of IC 20-31-1, IC $\frac{20-31-5}{100}$, IC $\frac{20-31-6}{100}$, IC $\frac{20-31-7}{100}$, IC $\frac{20-31-7}{100}$, and IC $\frac{20-31-10}{100}$.

SECTION 73. IC 20-25-10-5, AS AMENDED BY P.L.211-2021, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) The board shall annually assess and evaluate educational programs offered by the school city to determine:

- (1) the relationship of the programs to improved student achievement; and
- (2) the educational value of the programs in relation to cost.
- (b) The board may obtain information from:
 - (1) educators in the schools offering a program;
 - (2) students participating in a program; and
 - (3) the parents of students participating in a program;

in preparing an assessment and evaluation under this section. The assessment must include the performance of the school's students in achieving student performance improvement levels under IC 20-31-1, IC 20-31-6, IC 20-31-7, IC 20-31-8, IC 20-31-10, and IC 20-25-11.

SECTION 74. IC 20-25-11-1, AS AMENDED BY P.L.211-2021, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. The board shall establish annual student performance improvement levels for each school that are not less rigorous than the student performance improvement levels under IC 20-31-1, IC 20-31-6, IC 20-31-7, IC 20-31-8, and IC 20-31-10, including the following:

- (1) For students:
 - (A) improvement in results on assessment tests and assessment programs;



- (B) improvement in attendance rates; and
- (C) improvement in progress toward graduation.
- (2) For teachers:
 - (A) improvement in student results on assessment tests and assessment programs;
 - (B) improvement in the number and percentage of students achieving:
 - (i) state achievement standards; and
 - (ii) if applicable, performance levels set by the board; on assessment tests;
 - (C) improvement in student progress toward graduation;
 - (D) improvement in student attendance rates for the school year;
 - (E) improvement in individual teacher attendance rates;
 - (F) improvement in:
 - (i) communication with parents; and
 - (ii) parental involvement in classroom and extracurricular activities; and
 - (G) other objectives developed by the board.
- (3) For the school and school administrators:
 - (A) improvement in student results on assessment tests, totaled by class and grade;
 - (B) improvement in the number and percentage of students achieving:
 - (i) state achievement standards; and
 - (ii) if applicable, performance levels set by the board; on assessment tests, totaled by class and grade;
 - (C) improvement in:
 - (i) student graduation rates; and
 - (ii) progress toward graduation;
 - (D) improvement in student attendance rates;
 - (E) management of:
 - (i) education fund expenditures;
 - (ii) operations fund expenditures; and
 - (iii) total expenditures;
 - per student;
 - (F) improvement in teacher attendance rates; and
 - (G) other objectives developed by the board.

SECTION 75. IC 20-25-12-1, AS AMENDED BY P.L.211-2021, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) IC 20-31-1, IC 20-31-2, IC 20-31-5, IC 20-31-6, IC 20-31-7, IC 20-31-8, and IC 20-31-10 apply to the



school city. The composition of a local school improvement committee is determined under IC 20-31-1, IC 20-31-2, IC 20-31-5, IC 20-31-6, IC 20-31-7, IC 20-31-8, and IC 20-31-10.

- (b) The plan developed and implemented by the board under IC 20-25-10 must contain general guidelines for decisions by the educators in each school to improve student achievement in the school.
- (c) The board's plan shall provide for the publication to other schools in the school city and to the general community those:
 - (1) processes;
 - (2) innovations; and
 - (3) approaches;

that have led individual schools to significant improvement in student achievement.

SECTION 76. IC 20-25-13-7, AS AMENDED BY P.L.211-2021, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. IC 20-28-6-4 and IC 20-28-6-5 apply to certificated employees in the school city. A teacher's students' performance improvement levels under the assessment tests and programs of IC 20-31-1, IC 20-31-5, IC 20-31-6, IC 20-31-7, IC 20-31-8, and IC 20-31-10 may be used as a factor, but not the only factor, to evaluate the performance of a teacher in the school city.

SECTION 77. IC 20-26-4-1, AS AMENDED BY P.L.58-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) As used in this section, "electronic funds transfer" means a transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, that is initiated through an electronic terminal, telephone, or computer or magnetic tape to order, instruct, or authorize a financial institution to debit or credit an account.

- (b) The governing body of each school corporation shall organize by electing:
 - (1) a president;
 - (2) a vice president; and
 - (3) a secretary;

each of whom is a different member, not more than fifteen (15) thirty (30) days after the commencement date of the members' terms of office.

(c) A governing body shall, at the time that officers are elected under subsection (b), appoint a treasurer of the governing body and of the school corporation who is a person, other than the superintendent of schools, who is not a member of the governing body. The treasurer may, with the approval of the governing body, appoint a deputy who



must be a person, other than the superintendent of schools, who is not a member of the governing body and who has the same powers and duties as the treasurer, or lesser duties as provided by the governing body by rule.

- (d) The treasurer is the official custodian of all funds of the school corporation and is responsible for the proper safeguarding and accounting for the funds. The treasurer shall:
 - (1) issue a receipt for money received by the treasurer;
 - (2) deposit money described in subdivision (1) in accordance with the laws governing the deposit of public funds; and
 - (3) issue all warrants in payment of expenses lawfully incurred on behalf of the school corporation. However, except as otherwise provided by law, warrants described in this subdivision must be issued only after proper allowance or approval by the governing body. The governing body may not require an allowance or approval for amounts lawfully due in payment of indebtedness or payments due the state, the United States government, or agencies and instrumentalities of the state or the United States government.

A verification, other than a properly itemized invoice, may not be required for any claim. A claim is sufficient as to form if the bill or statement for the claim has printed or stamped on the face of the bill or statement a verification of the bill or statement in language approved by the state board of accounts.

- (e) Notwithstanding subsection (d), a treasurer may transact school corporation financial business with a financial institution or a public retirement fund through the use of electronic funds transfer. The treasurer must provide adequate documentation to the governing body of transfers made under this subsection. This subsection applies only to agreements for joint investment of money under IC 5-13-9 and to payments to the Indiana public retirement system for:
 - (1) the Indiana state teachers' retirement fund; or
- (2) the public employees' retirement fund; from participating employers.
- (f) Except as provided in IC 5-11, a treasurer is not personally liable for an act or omission occurring in connection with the performance of the duties set forth in this section, unless the act or omission constitutes gross negligence or an intentional disregard of the treasurer's duties.
- (g) A governing body may establish the position of executive secretary to the governing body. The executive secretary:
 - (1) must be an employee of the school corporation;
 - (2) may not be a member of the governing body; and
 - (3) must be appointed by the governing body upon the



recommendation of the superintendent of the school corporation. The governing body shall determine the duties of the executive secretary, which may include all or part of the duties of the secretary of the board.

SECTION 78. IC 20-26-4-6 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 6: (a) The governing body of any school corporation may designate a committee of at least two (2) of the governing body's members, or a committee of not less than two (2) employees of the school corporation, to open and tabulate bids:

- (1) in connection with the purchase of supplies, material, or equipment;
- (2) for the construction or alteration of a building or facility; or
- (3) for any similar purpose.
- (b) Bids described in subsection (a):
 - (1) may be opened by the committee at the time and place fixed by the advertisement for bids;
 - (2) must be read aloud and tabulated publicly, to the extent required by law for governing bodies; and
 - (3) must be available for inspection.
- (c) The bids described in subsection (a) must be reported to and the tabulation entered upon the records of the governing body at the governing body's next meeting following the bid opening.
- (d) A bid described in subsection (a) may not be accepted or rejected by the committee, but the bid must be accepted or rejected solely by the governing body in a board meeting open to the public as provided in section 3 of this chapter.

SECTION 79. IC 20-26-4-9, AS ADDED BY P.L.1-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. An individual who is at least twenty-one (21) eighteen (18) years of age and is otherwise eligible to assume office as a member of a governing body may not be disqualified on the basis of age.

SECTION 80. IC 20-26-5-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8. (a) The governing body of a school corporation may appropriate necessary funds to provide for membership of the school corporation in state and national associations of an educational nature that have as the associations' purpose the improvement of school governmental operations.

(b) A school corporation may participate through designated representatives in the meetings and activities of the associations. The governing body of the school corporation may appropriate the necessary funds to defray the expenses of the representatives in



connection with the meetings and activities.

SECTION 81. IC 20-26-5-9 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 9. (a) A school corporation may provide programs, classes, or services to a state educational institution.

- (b) A state educational institution may provide programs, classes, or services to a school corporation.
- (c) The terms and conditions under which programs, classes, or services are to be provided must be specified in a contract between the state educational institution and the governing body of the school corporation.

SECTION 82. IC 20-26-5-10.5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 10.5. Each school corporation, charter school, and nonpublic school that employs one (1) or more employees, shall adopt a policy requiring the school employer of the school corporation, charter school, or nonpublic school to contact employment references and, if applicable, the most recent employer provided by a prospective employee, before the school corporation, charter school, or nonpublic school may hire the prospective employee.

SECTION 83. IC 20-26-5-24, AS AMENDED BY P.L.118-2016, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) An agreement under section 23 of this chapter must set out the responsibilities and rights of the public school corporations, the institutions, and the students or persons who supervise the students and who are working jointly for a school corporation and an institution.

- (b) An agreement must contain:
 - (1) a provision for the payment of an honorarium for consulting services by the postsecondary educational institution directly to the supervisor;
 - (2) a provision that, if the sum paid by the institution to the supervisor should ever be lawfully determined to be a wage rather than an honorarium by an instrumentality of the United States, then the postsecondary educational institution shall be considered under the agreement to be the supervisor's part-time employer; and
 - (3) a provision requiring a student to be supervised by a certificated employee. who has been rated as either highly effective or effective on the certificated employee's latest annual performance evaluation under IC 20-28-11.5.
- (c) The provision required by subsection (b)(3) must be included in an agreement entered into or renewed under this chapter after June 30, 2015. Public school corporations and postsecondary educational



institutions shall revise agreements in effect on July 1, 2015, to include the provisions required by subsection (b).

SECTION 84. IC 20-26-5-28 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 28. A governing body may establish and maintain nursery schools for the instruction of children less than six (6) years of age. Expenses of operating the nursery schools shall be paid in the same manner as other expenses of the school corporation.

SECTION 85. IC 20-26-5-32, AS AMENDED BY P.L.151-2018, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 32. (a) The governing body of each school corporation shall work with parents to:

- (1) develop; and
- (2) review periodically;

an evidence based plan for improving student behavior and discipline in the school corporation after receiving a model plan developed by the department.

- (b) The model plan developed by the department under subsection (a) must:
 - (1) reduce out-of-school suspension and disproportionality in discipline and expulsion;
 - (2) limit referrals to law enforcement and arrests on school property to cases in which referral to law enforcement or arrest is necessary to protect the health and safety of students or school employees; and
 - (3) include policies to address instances of bullying and eyberbullying on school property of a school corporation.
- (c) Beginning in the 2019-2020 school year, The department in collaboration with parent organizations, teacher organizations, educational support professional organizations, and state educational institutions, shall, upon a school corporation's request, provide information and assistance to the school corporation regarding the implementation of the school corporation's evidence based plan developed under subsection (a) to ensure that teachers and administrators receive appropriate professional development and other resources in preparation for carrying out the plan. shall:
 - (1) create a list of best practices to reduce student discipline;
 - (2) post the list on the department's website.

SECTION 86. IC 20-26-5-34.2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 34.2. A school corporation shall provide training to the school corporation's employees and volunteers who have direct, ongoing contact with students concerning the school's bullying



prevention and reporting policy adopted under IC 20-33-8-13.5. The training shall be conducted in a manner prescribed by the state board under IC 20-28-5.5-1 or IC 20-28-5.5-1.5.

SECTION 87. IC 20-26-7-41 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 41. A township trustee may, whenever:

- (1) a schoolhouse is removed to a different location or a new one erected for the school in a different place; and
- (2) the land where the schoolhouse is situated belongs unconditionally to the township, town, or city;

sell the land, if the trustee believes it is advantageous to the township, town, or city to do so. The township trustee shall sell the land for the highest price that can be obtained for the land. Upon payment of the purchase money to the township, town, or city, the township trustee shall execute to the purchaser a deed of conveyance, which must be sufficient to vest in the purchaser the title the township, town, or city has to the land. The money derived from the sale becomes a part of the school revenue.

SECTION 88. IC 20-26-9-18 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 18. (a) Before July 1, 2007, each school board may establish a coordinated school health advisory council (referred to as the "advisory council" in this section). The advisory council may review the corporation's wellness policies on a yearly basis and suggest to the governing body for approval changes to the policies that comply with the requirements of federal Public Law 111-296 and IC 5-22-15-24(c) before July 1 of each year. The advisory council must hold at least one (1) hearing at which public testimony about the local wellness policy being developed is allowed.

- (b) The governing body may appoint the members of the advisory council, which must include the following:
 - (1) Parents.
 - (2) Food service directors and staff.
 - (3) Students.
 - (4) Nutritionists or certified dietitians.
 - (5) Health care professionals.
 - (6) School board members.
 - (7) A school administrator.
 - (8) Representatives of interested community organizations.
- (c) In adopting a school corporation policy on child nutrition and physical activity policy under federal Public Law 111-296, the governing body may take into consideration recommendations made by the advisory council.
 - (d) The department shall, in consultation with the Indiana



department of health, provide technical assistance to schools, including providing information on health, nutrition, and physical activity, through educational materials and professional development opportunities.

SECTION 89. IC 20-26-10-3, AS ADDED BY P.L.1-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) Two (2) or more school corporations acting through their respective governing bodies may engage in joint programs under a written agreement executed by all participating school corporations.

- (b) The agreement shall do the following:
 - (1) Designate the type of purchases, leases, or investments to be made.
 - (2) Prescribe the manner of approving persons employed under the joint program.
 - (3) Designate the type of construction, remodeling, or additions to be made on the school buildings.
 - (4) Provide for the organization, administration, support, funding, and termination of the program, subject to the provisions of this chapter.

SECTION 90. IC 20-26-11-5, AS AMENDED BY P.L.43-2021, SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) The parents of any student, regardless of the student's age, or the student after the student has become eighteen (18) years of age may request a transfer from a school corporation in which the student has a legal settlement to a transferee school corporation in Indiana. or another state if the student may be better accommodated in the public schools of the transferee corporation. Whether the student can be better accommodated depends on such matters as:

- (1) crowded conditions of the transferee or transferor corporation; and
- (2) curriculum offerings at the high school level that are important to the vocational or academic aspirations of the student.
- (b) The request for transfer must be made in writing to the transferor corporation, which shall immediately mail a copy to the transferee corporation. The request for transfer must be made at the times provided under rules adopted by the state board. The transfer is effected if both the transferee and the transferor corporations approve the transfer not more than thirty (30) days after that mailing. If the transferor school corporation fails to act on the transfer request within thirty (30) days after the request is received, the transfer is considered approved. The transfer is denied when either school corporation mails



a written denial by certified mail to the requesting parents or student at their last known address.

(c) If a request for transfer is denied under subsection (b), an appeal may be taken to the state board by the requesting parents or student, if commenced not more than ten (10) days after the denial. An appeal is commenced by mailing a notice of appeal by certified mail to the superintendent of each school corporation and the state board. The secretary of education shall develop forms for this purpose, and the transferor corporation shall assist the parents or student in the mechanics of commencing the appeal. An appeal hearing must comply with section 15 of this chapter:

SECTION 91. IC 20-26-11-6, AS AMENDED BY P.L.162-2024, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) A school corporation may accept a transferring student without approval of the transferor corporation. under section 5 of this chapter.

(b) A transferee corporation may not require a parent or student requesting transfer to the school corporation to pay transfer tuition or any other fee associated with the transfer of the student.

SECTION 92. IC 20-26-11-8.5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8.5. With regard to the transfer of responsibility for paying transfer tuition for certain students from the county to the school corporation of the student's legal settlement as described in IC 20-8.1-6.1-5 (as amended by P.L.36-1994, before its repeal, now codified at section 8 of this chapter), P.L.36-1994 does not affect:

- (1) rights or liabilities accrued;
- (2) penalties incurred;
- (3) crimes committed; or
- (4) proceedings begun;

before July 1, 1995. Those rights, liabilities, penalties, crimes, and proceedings continue and shall be imposed and enforced under prior law as if P.L.36-1994 had not been enacted.

SECTION 93. IC 20-26-11-12, AS AMENDED BY P.L.146-2008, SECTION 470, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 12. (a) If a student is transferred under section 5 of this chapter from a school corporation in Indiana to a public school corporation in another state, the transferor corporation shall pay the transferee corporation the full tuition fee charged by the transferee corporation. However, the amount of the full tuition fee may not exceed the amount charged by the transferor corporation for the same class of school, or if the school does not have the same classification, the amount may not exceed the amount charged by the



geographically nearest school corporation in Indiana that has the same classification.

- (b) If a child is:
 - (1) placed by or with the consent of the department of child services in an out-of-state institution or other facility; and
 - (2) provided all educational programs and services by a public school corporation in the state where the child is placed, whether at the facility, the public school, or another location;

the department of child services shall pay to the public school corporation in which the child is enrolled, the amount of transfer tuition specified in subsection (c).

- (c) The transfer tuition for which the department of child services is obligated under subsection (b) is equal to the following:
 - (1) The amount under a written agreement among the department of child services, the institution or other facility, and the governing body of the public school corporation in the other state that specifies the amount and method of computing transfer tuition.
 - (2) The full tuition fee charged by the transferee corporation, if subdivision (1) does not apply. However, the amount of the full tuition fee must not exceed the amount charged by the transferor corporation for the same class of school, or if the school does not have the same classification, the amount must not exceed the amount charged by the geographically nearest school corporation in Indiana that has the same classification.
 - (d) If a child is:
 - (1) placed by or with the consent of the department of child services in an out-of-state institution or other facility; and
 - (2) provided:
 - (A) onsite educational programs and services either through the facility's employees or by contract with another person or organization that is not a public school corporation; or
- (B) educational programs and services by a nonpublic school; the department of child services shall pay in an amount and in the manner specified in a written agreement between the department of child services and the institution or other facility.
- (e) For purposes of IC 4-13-2, an agreement described in subsection (c) or (d) shall not be treated as a contract.

SECTION 94. IC 20-26-12-1, AS AMENDED BY P.L.93-2024, SECTION 141, AND AS AMENDED BY P.L.136-2024, SECTION 41, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL ASSEMBLY, IS CORRECTED AND



AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Except as provided in subsection (b) but notwithstanding any other law, each governing body of a school corporation and each organizer of a charter school shall purchase from a publisher, either individually or through a purchasing cooperative of school corporations, as applicable, the curricular materials selected by the proper local officials, and shall provide at no cost the curricular materials to each student enrolled in the school corporation or charter school. Curricular materials provided to a student under this section remain the property of the governing body of the school corporation or organizer of the charter school.

- (b) This section does not prohibit a governing body of a school corporation or an organizer of a charter school from assessing and collecting a reasonable fee for lost or significantly damaged curricular materials in accordance with rules established by the state board under subsection (c). (d). Fees collected under this subsection must be deposited in the: separate curricular materials account established under IC 20-40-22-9 for
 - (1) education fund of the school corporation; or
 - (2) education fund of the charter school, or, if the charter school does not have an education fund, the same fund into which state tuition support is deposited for the charter school;

in which the student was enrolled at the time the fee was imposed.

- (c) This section does not prohibit a governing body of a school corporation or an organizer of a charter school from assessing and collecting a reasonable fee for supplies and materials that:
 - (1) are not curricular materials; and
 - (2) supplement the instruction in a particular course of study.
- (c) (d) The state board shall adopt rules under IC 4-22-2 *including emergency rules in the manner provided in IC 4-22-2-37.1*, to implement this section.

SECTION 95. IC 20-26-13-9, AS ADDED BY P.L.1-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. (a) Beginning with the class of students who are expected to graduate in the 2005-2006 school year, Subject to subsection (b), the department shall determine the graduation rate of high school students under this chapter.

(b) Except to the extent required under federal law, an adult high school (as defined in IC 20-24-1-2.3) is excluded from all cohort based graduation rate calculations.

SECTION 96. IC 20-26-15 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Freeway School Corporation and Freeway School Program).



SECTION 97. IC 20-26-18 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Criminal Gang Measures).

SECTION 98. IC 20-26.5-2-2, AS AMENDED BY P.L.92-2020, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) Subject to subsection (b), if the state board approves a coalition under section 1(d) of this chapter, the applicants that jointly submitted an application under section 1 of this chapter become coalition members.

(b) In addition to the coalition members described in subsection (a), a school corporation, an eligible school (as defined in IC 20-51-1-4.7), or a state accredited nonpublic school may become a coalition member by submitting an application to the coalition, in a manner prescribed by the coalition. The coalition may submit a recommendation to the state board that an applicant under this subsection should be approved to participate in the coalition. Subject to subsection (c), The state board shall approve an application submitted under this subsection.

(c) For:

- (1) the 2018-2019 school year, not more than a total of eight (8) school corporations, eligible schools (as defined in IC 20-51-1-4.7), or state accredited nonpublic schools may participate in the coalition;
- (2) the 2019-2020 school year, not more than a total of twelve (12) school corporations, eligible schools (as defined in IC 20-51-1-4.7), or state accredited nonpublic schools may participate in the coalition; and
- (3) the 2020-2021 school year, not more than a total of sixteen (16) school corporations, eligible schools (as defined in IC 20-51-1-4.7), or state accredited nonpublic schools may participate in the coalition.
- (d) Beginning in the 2021-2022 school year and each school year thereafter, the state board shall limit the number of coalition members to thirty (30) school corporations, eligible schools (as defined in IC 20-51-1-4.7), or state accredited nonpublic schools.

SECTION 99. IC 20-27-5-0.2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 0.2. The amendments made to:

- (1) IC 20-9.1-2-4 (before its repeal, now codified at section 5 of this chapter); and
- (2) IC 20-9.1-2-4.1 (before its repeal, now codified at section 6 of this chapter);

do not apply to contracts entered into before July 1, 1988.

SECTION 100. IC 20-27-13-3, AS ADDED BY P.L.145-2012, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JULY 1, 2025]: Sec. 3. Except as provided in section 7 of this chapter, a school corporation described in section 2 of this chapter shall carry out a program to provide transportation to and from school for all eligible students in any part of a school year, beginning after June 30, 2012, unless the governing body of the school corporation:

- (1) approves the termination of the transportation program; and
- (2) provides public notice of the date after which the transportation will no longer be provided under the transportation program;

at least three (3) years one (1) year before the date after which the transportation will no longer be provided under the transportation program.

SECTION 101. IC 20-27-13-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 5. Transportation provided under a transportation program required under section 3 of this chapter may be limited by the school corporation's governing body to providing transportation to school immediately before the beginning of an instructional day (as described in IC 20-30-2-2) and from school immediately after the end of an instructional day (as described in IC 20-30-2-2) without additional accommodations for participation in extracurricular activities.

SECTION 102. IC 20-27-13-6 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 6. Transportation provided under a transportation program required under section 3 of this chapter must be otherwise in accordance with applicable law.

SECTION 103. IC 20-28-2-7 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 7. (a) The department may recommend to the general assembly for consideration measures relating to the department's powers and duties that improve the quality of teacher preparation or teacher licensing standards.

- (b) The department shall submit to the general assembly before November 1 of each year a report:
 - (1) detailing the findings and activities of the department, the division, and the state board; and
- (2) including any recommendations developed under this chapter. A report under this subsection must in an electronic format under IC 5-14-6.

SECTION 104. IC 20-28-2-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8. (a) The department may, subject to approval by the budget agency, do the following to administer the responsibilities of the department under this chapter:

(1) Establish advisory committees the department determines



necessary.

- (2) Expend funds made available to the department according to policies established by the budget agency.
- (b) The department shall comply with the requirements for submitting a budget request to the budget agency as set forth in IC 4-12-1, for funds to administer the responsibilities of the department described in section 1 of this chapter.

SECTION 105. IC 20-28-3-0.3, AS ADDED BY P.L.220-2015, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 0.3. As used in this chapter,

- (1) "culturally responsive methods" refer to methods that use the cultural knowledge, experiences, social and emotional learning needs, and performance styles of diverse students to ensure that classroom management strategies and research based alternatives to exclusionary discipline are appropriate and effective for the students; and
- (2) "exclusionary discipline" includes in school suspension, out of school suspension, expulsion, school based arrests, school based referrals to the juvenile justice system, and voluntary or involuntary placement in an alternative education program.

SECTION 106. IC 20-28-3-3, AS AMENDED BY P.L.220-2015, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) The department shall develop guidelines and best practices for use by accredited teacher education institutions and departments preparation programs in preparing individuals to:

- (1) teach in various environments; and
- (2) successfully apply positive classroom behavioral management strategies and research based alternatives to exclusionary discipline in a manner that serves the diverse learning needs of all students.
- (b) The guidelines developed under subsection (a) must include courses and methods that assist individuals in developing cultural competency (as defined in IC 20-31-2-5).

SECTION 107. IC 20-28-3-3.5, AS AMENDED BY P.L.250-2023, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3.5. The guidelines developed under section 3 of this chapter must incorporate methods that assist individuals in developing competency in employing approaches to create positive classroom and school climates that are culturally responsive, management, which may include:

- (1) classroom **behavioral** management strategies;
- (2) restorative justice;



- (3) (2) positive behavioral interventions, **discipline**, and supports; and
- (4) social and emotional training as described in IC 12-21-5-2, IC 20-19-3-12, and IC 20-26-5-34.2; and
- (5) (3) conflict resolution.

SECTION 108. IC 20-28-3-4.5, AS AMENDED BY P.L.250-2023, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4.5. (a) Each school corporation, charter school, and state accredited nonpublic school shall require each school employee likely to have direct, ongoing contact with children within the scope of the employee's employment to attend or participate in training on child abuse and neglect, including:

- (1) training on the duty to report suspected child abuse or neglect under IC 31-33-5; and
- (2) training on recognizing possible signs of child abuse or neglect.

in a manner prescribed by the state board under IC 20-28-5.5-1 or IC 20-28-5.5-1.5.

- (b) In addition to training required for an initial license under IC 20-28-5-12.3, a school employee described in subsection (a) who holds a license or permit from the division of professional standards of the department under this article shall, as a requirement for license or permit renewal, attend or participate in training described in subsection (a) before the school employee's license or permit may be renewed.
- (c) Each school corporation, charter school, or state accredited nonpublic school shall require each school employee described in subsection (a) whose employment is not dependent on the holding of a license or permit under this article to attend or participate in the training described in subsection (a) at least once every two (2) years.
- (b) (d) The training required under this section must count toward the requirements for professional development required by the governing body.
- (c) In the event the state board does not require training to be completed as part of a teacher preparation program under IC 20-28-5.5-1, the training required under this section must be during the school employee's contracted day or at a time chosen by the employee.

SECTION 109. IC 20-28-3-6 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 6. (a) For purposes of this section, "teacher" includes the following:



- (1) A superintendent who holds a license under IC 20-28-5.
- (2) A principal.
- (3) A teacher.
- (4) A librarian.
- (5) A school counselor.
- (6) A school psychologist.
- (7) A school nurse.
- (8) A school social worker.
- (b) Beginning after June 30, 2018, each school corporation, charter school, and state accredited nonpublic school:
 - (1) shall require all teachers; and
- (2) may require any other appropriate school employees; who are employed at schools that provide instruction to students in any combination of grade 5, 6, 7, 8, 9, 10, 11, or 12 to attend or participate in research based inservice youth suicide awareness and prevention training in a manner prescribed by the state board under IC 20-28-5.5-1 or IC 20-28-5.5-1.5. The training required under this subsection must be during the teacher's or school employee's contracted day or at a time chosen by the teacher or employee.
- (c) The inservice training required under this section shall count toward the requirements for professional development required by the governing body.
 - (d) A school or school corporation may leverage any:
 - (1) existing or new state and federal grant funds; or
 - (2) free or reduced cost evidence based youth suicide awareness and prevention training provided by any state agency or qualified statewide or local organization;

to cover the costs of the training required under this section.

- SECTION 110. IC 20-28-3-7 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 7. (a) Each school corporation and state accredited nonpublic school shall require all school employees likely to have direct, ongoing contact with children within the scope of the employee's employment to attend or participate in inservice training pertaining to the identification and reporting of human trafficking. The training shall be conducted in a manner prescribed by the state board under IC 20-28-5.5-1 or IC 20-28-5.5-1.5.
- (b) The inservice training required under this section shall count toward the requirements for professional development required by the governing body or the equivalent authority for a state accredited nonpublic school.

SECTION 111. IC 20-28-3-11 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS



[EFFECTIVE JULY 1, 2025]: Sec. 11. A teacher preparation program shall include content within the curriculum that:

- (1) prepares teacher candidates to use evidence based trauma informed classroom instruction that is conducive to supporting students who have experienced trauma that may interfere with a student's academic functioning; and
- (2) provides information on applicable Indiana laws regarding other instructional requirements and applicable Indiana laws relating to the instruction and recognition described in subdivision (1), including the following:
 - (A) IC 20-30-5-5.
 - (B) IC 20-30-5-6.
 - (C) IC 20-30-5-13.
 - (D) IC 20-30-5-17.
 - (E) IC 20-34-3-21.

SECTION 112. IC 20-28-5-12, AS AMENDED BY P.L.243-2023, SECTION 10, AND BY P.L.245-2023, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 12. (a) Subsection (b) does not apply to an individual who:

- (1) held an Indiana limited, reciprocal, or standard teaching license on June 30, 1985; or
- (2) is granted a license under section 12.5, **16.5**, or 18 of this chapter.
- (b) Except as provided in sections 12.5 and 16.5 of this chapter, the department may not grant an initial practitioner license to an individual unless the individual has:
 - (1) met the requirements of section 12.3 of this chapter; and
 - (2) demonstrated proficiency in the following areas on a written examination or through other procedures prescribed by the department:
 - (1) (A) Pedagogy.
 - (2) (B) Knowledge of the areas in which the individual is required to have a license to teach.
 - (3) (C) If the individual is seeking to be licensed as an elementary school teacher, comprehensive scientifically based reading instruction skills aligned to the science of reading.
- (c) An individual's license examination score may not be disclosed by the department without the individual's consent unless specifically required by state or federal statute or court order.
- (d) Subject to section 22 of this chapter, the state board shall adopt rules under IC 4-22-2 to do the following:
 - (1) Adopt, validate, and implement the examination or other



procedures required by subsection (b).

- (2) Establish examination scores indicating proficiency.
- (3) Otherwise carry out the purposes of this section.
- (e) Subject to section 18 of this chapter, the state board shall adopt rules under IC 4-22-2 establishing the conditions under which the requirements of this section may be waived for an individual holding a valid teacher's license issued by another state.

SECTION 113. IC 20-28-5-12.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 12.3. The department may not grant an initial practitioner license unless an individual completes the following:**

- (1) Child abuse and neglect training.
- (2) Youth suicide awareness and prevention training.
- (3) Identification and reporting of human trafficking training.
- (4) Training described in IC 20-28-5.5-1(a).

SECTION 114. IC 20-28-5-12.5, AS AMENDED BY P.L.243-2023, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 12.5. (a) The department shall grant an initial practitioner license to an individual who:

- (1) possesses a bachelor's degree from an accredited postsecondary four (4) year institution;
- (2) successfully completes an alternative teacher certification program that includes:
 - (A) the required content training in the area in which the individual seeks to be licensed;
 - (B) pedagogy training and an examination that is in substantive alignment with nationally recognized pedagogical standards and teaches effective:
 - (i) instructional delivery;
 - (ii) classroom management and organization;
 - (iii) assessment;
 - (iv) instructional design; and
 - (v) professional learning and leadership;
 - (C) successful demonstration of content area proficiency in an examination that includes content area material in substantive alignment with nationally recognized content area standards in the areas that the individual is required to have a license to teach;
 - (D) verification from a third party that regularly reviews educational and professional examinations that the alternative certification examination is equal to or greater in rigor than the



written examination under section 12 of this chapter; and

- (E) content within the curriculum that prepares teacher candidates to use evidence based trauma informed classroom instruction, including instruction in evidence based social emotional learning classroom practices that are conducive to supporting students who have experienced trauma that may interfere with a student's academic functioning; and
- (F) (E) content within the curriculum that:
 - (i) beginning July 1, 2024, is aligned to the science of reading; and
 - (ii) beginning July 1, 2024, prepares teacher candidates or program participants who seek to obtain an elementary generalist license that is valid for teaching in kindergarten through grade 5 or an early childhood license that is valid for teaching prekindergarten through grade 3 to obtain the literacy endorsement required under section 19.7 of this chapter;
- (3) successfully completes a Praxis Subject Assessment; an applicable teacher licensing exam as approved by the state board:
- (4) holds a valid cardiopulmonary resuscitation certification from a provider approved by the department; and
- (5) has attended youth suicide awareness and prevention training.
- (b) The individual must complete a one (1) year practical experience program during the individual's first year in the classroom when the individual is employed as a full-time teacher. The provider must:
 - (1) provide the practical experience program at no cost to the state or to the school corporation, charter school, or state accredited nonpublic school; and
 - (2) as part of the practical instruction program, provide instruction in:
 - (A) instructional design and planning;
 - (B) effective instructional delivery;
 - (C) classroom management and organization;
 - (D) effective use of assessment data;
 - (E) content in federal and Indiana special education laws; and
 - (F) required awareness, preparation, and understanding of:
 - (i) individualized education programs;
 - (ii) service plans developed under 511 IAC 7-34;
 - (iii) choice special education plans developed under 511 IAC 7-49; and
 - (iv) plans developed under Section 504 of the federal



Rehabilitation Act of 1973, 29 U.S.C. 794.

- (c) An in-state alternative teacher certification program under subsection (a)(2) must operate in accordance with the procedures and program approval standards and requirements set by the department and the state board for teacher education programs for the licensure of teachers.
- (d) An out-of-state alternative teacher certification program under subsection (a)(2) must:
 - (1) currently operate in at least five (5) states; and
 - (2) have operated an alternative teacher certification program for at least ten (10) years.
- (e) An individual who receives an alternative teacher certification under subsection (a)(2) is authorized to teach the subject and educational level that the individual has successfully completed.
- (f) An individual who receives an initial practitioner license under this section shall be treated in the same manner as an individual who receives an initial practitioner license after completing a traditional teacher preparation program.
- (g) An individual who graduates from an alternative teacher certification program must be treated in the same manner as a traditional teacher preparation program graduate during the transition from an initial practitioner license to a practitioner license.
- (h) An individual who receives an initial practitioner license under this section may not teach a special education course for a special education student for the period the individual maintains a license under this section unless the individual is at least twenty-six (26) years of age and employed in a school setting or with another community organization, including a for-profit or nonprofit organization, to provide care or instruction for a student with a physical, intellectual, or developmental disability. However, an individual who receives an initial practitioner license under this section may not be a teacher of record for a special education student for the period the individual maintains the initial practitioner license.
- (i) A school corporation, charter school, or state accredited nonpublic school shall submit a plan to the department if the school corporation, charter school, or state accredited nonpublic school hires one (1) or more individuals who have received an initial practitioner license under this section. The plan must be submitted in a manner prescribed by the department and must include a description of how the school corporation, charter school, or state accredited nonpublic school will, excluding the practical experience program described in subsection (b), provide an individual who receives an initial



practitioner license under this section opportunities to obtain exposure to classroom management and instructional techniques, including meaningful exposure to special education. The plan is a public record.

- (j) Not later than July 1, 2024, the department shall prepare a report that shall be submitted to the general assembly in an electronic format under IC 5-14-6. The report must contain the following information:
 - (1) Data showing how many teachers obtained an initial practitioner license under this section.
 - (2) A description of the number of teachers who received an initial practitioner license under this section who are currently employed as a teacher by each:
 - (A) school corporation;
 - (B) charter school; or
 - (C) state accredited nonpublic school.

The description must include a breakdown of the subjects taught by teachers who receive an initial practitioner license under this section.

- (3) A comparison of the Praxis Subject Assessment applicable teacher licensing exam as approved by the state board pass rates for individuals who receive an initial practitioner license under this section in comparison with the Praxis Subject Assessment applicable teacher licensing exam as approved by the state board pass rates for teachers who obtained an initial practitioner license using a different pathway to licensure.
- (4) A description of how many teachers who received an initial practitioner license under this section are rated as effective or highly effective.

SECTION 115. IC 20-28-5-15, AS AMENDED BY P.L.250-2023, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) Notwithstanding section 3(b)(6) of this chapter, the department shall grant an initial practitioner's license in a specific subject area to an applicant who:

- (1) has earned a postgraduate degree from a regionally accredited postsecondary educational institution in the subject area in which the applicant seeks to be licensed;
- (2) has at least one (1) academic year of experience teaching students in a middle school, high school, or college classroom setting; and
- (3) complies with sections 4, and 12, and 12.3 of this chapter.
- (b) An individual who receives an initial practitioner's license under this section may teach in the specific subject for which the individual is licensed only in:



- (1) high school; or
- (2) middle school;

if the subject area is designated by the state board as having an insufficient supply of licensed teachers.

- (c) After receiving an initial practitioner's license under this section, an applicant who seeks to renew the applicant's initial practitioner's license or obtain a proficient practitioner's license must:
 - (1) demonstrate that the applicant has
 - (A) participated in cultural competency professional development activities;
 - (B) obtained training and information from a special education teacher concerning exceptional learners; and
 - (C) received:
 - (i) training or certification that complies; or
 - (ii) an exemption from compliance;

with the standards prescribed by the state board under IC 20-28-5.5-1(b) or IC 20-28-5.5-1.5; and

(2) meet the same requirements as other candidates.

SECTION 116. IC 20-28-5-18, AS AMENDED BY P.L.250-2023, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 18. (a) This section applies to an individual who:

- (1) holds a valid teaching license issued by another state (excluding a teaching license equivalent to an Indiana temporary or emergency teaching license) in the same content area or areas for which the individual is applying for a license in Indiana; and
- (2) was required to pass a content licensure test to obtain the license described in subdivision (1).
- (b) Notwithstanding sections 3 and 12 of this chapter, the department shall grant one (1) of the following licenses to an individual described in subsection (a):
 - (1) If the individual has less than two (2) years of full-time teaching experience, an initial practitioner's license.
 - (2) If the individual has at least two (2) years of full-time teaching experience, a practitioner's license.
 - (3) If the individual has a master's degree from a regionally accredited institution and at least two (2) years of full-time teaching experience, an accomplished practitioner's license.
- (c) An individual who is granted a license under this section shall comply with the training or certification requirements prescribed by the state board under IC 20-28-5.5-1(b) or IC 20-28-5.5-1.5. section 12.3 of this chapter.

SECTION 117. IC 20-28-5-26 IS REPEALED [EFFECTIVE JULY



- 1, 2025]. Sec. 26. (a) A teacher preparation program shall include content within the curriculum that:
 - (1) prepares teacher candidates to use evidence based trauma informed classroom instruction, including instruction in evidence based social emotional learning classroom practices that are conducive to supporting students who have experienced trauma that may interfere with a student's academic functioning; and
 - (2) provides information on applicable Indiana laws regarding other instructional requirements and applicable Indiana laws relating to the instruction and recognition described in subdivision (1), including the following:

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(A) IC 20-30-5-5.
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- (B) IC 20-30-5-6.
- (C) IC 20-30-5-13.
- (D) IC 20-30-5-17.
- (E) IC 20-34-3-21.
- (F) IC 20-34-9.
- (b) The teacher preparation program shall consider using curricula that includes:
 - (1) training on evidence based social emotional learning classroom practices that are consistent with the state's social emotional learning competencies established by the department;
 - (2) training on recognizing possible signs of social, emotional, and behavioral reactions to trauma;
 - (3) training on the potential impacts of trauma;
 - (4) strategies for recognizing the signs and symptoms of trauma;
 - (5) practical recommendations for running a trauma informed classroom; and
 - (6) approaches for avoiding revictimization in schools.

SECTION 118. IC 20-28-5-27, AS AMENDED BY P.L.170-2023, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 27. (a) In an effort to fill a vacant teaching position, offer a new program or class, or supplement a program currently being offered, the governing body of a school corporation or the equivalent authority for a charter school or nonpublic school may issue an adjunct teacher permit to an individual if the following minimum requirements are met:

- (1) The individual has at least four (4) years of experience in the content area in which the individual intends to teach.
- (2) The school corporation, charter school, or nonpublic school conducts an expanded criminal history check and expanded child protection index check concerning the individual as required



under IC 20-26-5-10.

(3) The individual has not been convicted of a felony listed in section 8(c) of this chapter or described in section 8(d) of this chapter or the individual's conviction has been reversed, vacated, or set aside on appeal.

However, the governing body or equivalent authority may establish stricter requirements than the requirements prescribed by this subsection.

- (b) If a governing body of a school corporation or the equivalent authority for a charter school or nonpublic school issues an adjunct teacher permit to an individual under subsection (a):
 - (1) the school corporation, charter school, or nonpublic school may enter into an employment agreement for employment with the individual as a part-time or full-time teacher of the school corporation, charter school, or nonpublic school;
 - (2) the individual who holds the adjunct permit may teach in any content area, including a career and technical education content area, in which the school corporation, charter school, or nonpublic school allows the individual to teach based on the individual's experience described in subsection (a);
 - (3) the individual must be assigned a teacher mentor for support in pedagogy; and
 - (4) the individual must complete the following training within the first ninety (90) days of employment:
 - (A) IC 20-26-5-34.2 (bullying prevention). Bullying prevention.
 - (B) IC 20-28-3-4.5 (training on child abuse and neglect). Child abuse and neglect.
 - (C) IC 20-28-3-6 (youth suicide awareness and prevention training). Youth suicide awareness and prevention.
 - (D) IC 20-28-3-7 (training on human trafficking). Human trafficking.

The training described in subdivision (4)(D) may be completed through the online platform described in IC 20-19-3-29.

- (c) An adjunct teacher may not provide special education instruction.
- (d) The salary of an adjunct teacher under an employment agreement described in IC 20-28-6-7.3 is not subject to the requirements under IC 20-28-9-1.5 or a local compensation plan established by a school corporation as described in IC 20-28-9-1.5.
- (e) Except as otherwise provided in a collective bargaining agreement entered into or renewed before July 1, 2022, an employment



agreement entered into under this section is not subject to a collective bargaining agreement entered into under IC 20-29.

- (f) It is not an unfair practice for a school corporation to enter into an employment agreement under this section.
- (g) Each school corporation or charter school that hires an adjunct teacher under this section shall report to the department the following information:
 - (1) The number of adjunct teachers who hold a permit issued under this section that the school corporation or charter school has hired each school year, disaggregated by the grade level and subject area taught by the adjunct teacher.
 - (2) The following information for each adjunct teacher described in subdivision (1):
 - (A) The name of the adjunct teacher.
 - (B) The subject matter the adjunct teacher is permitted to teach.
 - (C) A description of the adjunct teacher's experience described in subsection (a)(1).
 - (D) The adjunct teacher's total salary and any other compensation paid to the adjunct teacher during the school year.
 - (E) The number of previous adjunct teaching employment agreements the adjunct teacher has entered into with the school corporation or charter school or any other school corporation or charter school.
- (h) A school corporation or charter school shall post a vacant adjunct teacher position on the department's online adjunct teacher portal established under IC 20-19-3-25.
- (i) A school corporation may notify the parents of students enrolled in the school corporation of a vacant adjunct teacher position.
- (j) The governing body of a school corporation shall announce any vacant adjunct teacher positions at meetings of the governing body.

SECTION 119. IC 20-28-5.5-1, AS AMENDED BY P.L.250-2023, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Subject to section 1.5 of this chapter, the state board shall determine the timing, frequency, whether training requirements can be combined or merged, and the method of training, including whether the training should be required for purposes of obtaining or renewing a license under IC 20-28-5, or, in consultation with teacher preparation programs (as defined in IC 20-28-3-1(b)), as part of the completion requirements for a teacher preparation program for training required under the following sections:



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IC 20-26-5-34.2.

IC 20-28-3-4.5.

IC 20-28-3-6.

IC 20-28-3-7.

IC 20-34-7-6.

IC 20-34-8-9.
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However, nothing in this subsection shall be construed to authorize the state board to suspend or otherwise eliminate training requirements described in this subsection.

- (b) Subject to section 1.5 of this chapter, in addition to the training described in subsection (a), (a) Before an initial practitioner license may be issued by the department, the department shall, in a manner prescribed by the state board:
 - (1) ensure a teacher has training in:
 - (A) cardiopulmonary resuscitation that includes a test demonstration on a mannequin;
 - (B) removing a foreign body causing an obstruction in an airway;
 - (C) the Heimlich maneuver; and
 - (D) the use of an automated external defibrillator;
 - (2) ensure a teacher holds a valid certification in each of the procedures described in subdivision (1) issued by:
 - (A) the American Red Cross;
 - (B) the American Heart Association; or
 - (C) a comparable organization or institution approved by the state board; or
 - (3) determine if a teacher has physical limitations that make it impracticable to complete a course or certification described in subdivision (1) or (2).

The state board shall determine the timing, frequency, whether training requirements can be combined or merged, and the method of training or certification, including whether the training or certification should be required for purposes of obtaining or renewing a license under IC 20-28-5, or, in consultation with teacher preparation programs (as defined in IC 20-28-3-1(b)), as part of the completion requirements for a teacher preparation program. However, the frequency of the training may not be more frequent and the method of training may not be more stringent than required in IC 20-28-5-3(c) through IC 20-28-5-3(e), as in effect on January 1, 2020. Nothing in this subsection shall be construed to authorize the state board to suspend or otherwise eliminate training requirements described in this subsection.



- (c) The state board may recommend to the general assembly, in a report in an electronic format under IC 5-14-6, to eliminate training requirements described in subsection (a) or (b).
- (d) In determining the training requirements for a school corporation, charter school, or state accredited nonpublic school for training required under:

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(1) IC 20-26-5-34.2;
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- (2) IC 20-28-3-4.5;
- (3) IC 20-28-3-6; or
- (4) IC 20-28-3-7;

the state board may consider whether a particular teacher received the training described in this subsection as part of the teacher's licensing requirements or at a teacher preparation program when determining whether the particular teacher is required to receive the training by the school corporation, charter school, or state accredited nonpublic school.

- (b) The department shall establish guidelines for schools regarding the timing, frequency, and method of training concerning the following:
 - (1) The training listed in IC 20-28-5-12.3.
 - (2) Bleeding control training.
 - (3) Sudden cardiac arrest training, including training on the use of an automated external defibrillator (AED).

SECTION 120. IC 20-28-5.5-1.5, AS ADDED BY P.L.250-2023, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1.5. After June 30, 2024, if an online platform is established or licensed for use under IC 20-19-3-29, the training described in any of the following statutes must be provided through the online platform:

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IC 20-20-39.
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IC 20-26-5-34.2.

IC 20-26-5-34.4.

IC 20-26-9-8.

IC 20-28-3-4.5.

IC 20-28-3-6.

IC 20-28-3-7.

IC 20-28-5.5-1.

IC 20-30-12-2.

IC 20-34-3-24.

IC 20-34-7-6.

IC 20-34-7-7.

IC 20-34-8-9.

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IC 20-35.5.

SECTION 121. IC 20-28-6-7, AS AMENDED BY P.L.118-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) As used in this section, "teacher" includes an individual who:

- (1) holds a substitute teacher's license; and
- (2) provides instruction in a joint summer school program. under IC 20-30-7-5.
- (b) The supplemental service teacher's contract shall be used when a teacher provides professional service in evening school or summer school employment, except when a teacher or other individual is employed to supervise or conduct noncredit courses or activities.
- (c) The salary of a teacher on a supplemental service contract shall be determined by the superintendent. The superintendent may, but is not required to, base the salary on the regular compensation plan for the school corporation.

SECTION 122. IC 20-28-6-7.5, AS AMENDED BY P.L.200-2023, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7.5. (a) A teacher who is subject to section 8 of this chapter is not subject to this section.

- (b) A teacher who:
 - (1) serves under contract as a teacher in a public school corporation;
 - (2) either:
 - (A) receives two (2) consecutive ratings of ineffective, as determined by the school corporation, on an annual evaluation under IC 20-28-11.5; or
 - (B) is in the teacher's first or second year of full-time teaching in a classroom; and
- (3) has not at any time before July 1, 2012, entered into a teaching contract for further service with the school corporation; shall be considered a probationary teacher.
 - (c) A teacher who:
 - (1) is not a probationary teacher under subsection (b); and
- (2) enters into a contract described in section 2 of this chapter; becomes a professional teacher.

SECTION 123. IC 20-28-9-1.5, AS AMENDED BY SEA 249-2025, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1.5. (a) This subsection governs salary increases for a teacher employed by a school corporation. Compensation attributable to additional degrees or graduate credits earned before the effective date of a local compensation plan created under this chapter



before July 1, 2015, shall continue for school years beginning after June 30, 2015. Compensation attributable to additional degrees for which a teacher has started course work before July 1, 2011, and completed course work before September 2, 2014, shall also continue for school years beginning after June 30, 2015. For school years beginning after June 30, 2022, a school corporation may provide a supplemental payment to a teacher in excess of the salary specified in the school corporation's compensation plan when doing so is in the best interest of students. A supplement provided under this subsection is not subject to collective bargaining and, under IC 20-29-6-3(d), a school corporation may exclude, for this purpose, a portion of the revenue available for bargaining from education fund revenues included in IC 20-29-2-6. Such a supplement is in addition to any increase permitted under subsection (b).

- (b) Subject to subsection (e), increases or increments in a local salary range must be based upon a combination of the following factors:
 - (1) A combination of the following factors taken together may account for not more than fifty percent (50%) of the calculation used to determine a teacher's increase or increment:
 - (A) The number of years of a teacher's experience.
 - (B) The possession of either:
 - (i) additional content area degrees beyond the requirements for employment; or
 - (ii) additional content area degrees and credit hours beyond the requirements for employment, if required under an agreement bargained under IC 20-29.
 - (2) The results of an evaluation conducted under IC 20-28-11.5.
 - (3) The assignment of instructional leadership roles, including the responsibility for conducting evaluations under IC 20-28-11.5.
 - (4) The academic needs of students in the school corporation, including employment in a high need area such as those identified under IC 20-29-3-15(b)(27). This factor may not account for less than ten percent (10%) of the calculation used to determine a teacher's increase or increment.
- (c) To provide greater flexibility and options, a school corporation may further differentiate the amount of salary increases or increments determined for teachers. A school corporation shall base a differentiated amount under this subsection on reasons the school corporation determines are appropriate, which may include the:
 - (1) subject or subjects taught by a given teacher;
 - (2) importance of retaining a given teacher at the school



corporation;

- (3) need to attract an individual with specific qualifications to fill a teaching vacancy; and
- (4) offering of a new program or class.
- (d) A school corporation may provide differentiated increases or increments under subsection (b), and in excess of the percentage specified in subsection (b)(1), in order to:
 - (1) reduce the gap between the school corporation's minimum teacher salary and the average of the school corporation's minimum and maximum teacher salaries; or
 - (2) allow teachers currently employed by the school corporation to receive a salary adjusted in comparison to starting base salaries of new teachers.
- (e) A school corporation shall differentiate the amount of salary increases or increments for teachers who possess a required literacy endorsement under IC 20-28-5-19.7.
- (f) Except as provided in subsection (g), a teacher rated ineffective or improvement necessary under IC 20-28-11.5 may not receive any raise or increment for the following year if the teacher's employment contract is continued. The amount that would otherwise have been allocated for the salary increase of teachers rated ineffective or improvement necessary shall be allocated for compensation of all teachers rated effective and highly effective based on the criteria in subsection (b).
- (g) Subsection (f) does not apply to a teacher in the first two (2) full school years that the teacher provides instruction to students in elementary school or high school. If a teacher provides instruction to students in elementary school or high school in another state, any full school year, or its equivalent in the other state, that the teacher provides instruction counts toward the two (2) full school years under this subsection.
- (h) A teacher who does not receive a raise or increment under subsection (f) may file a request with the superintendent or superintendent's designee not later than five (5) days after receiving notice that the teacher received a rating of ineffective. The teacher is entitled to a private conference with the superintendent or superintendent's designee.
- (i) (f) The Indiana education employment relations board established in IC 20-29-3-1 shall publish a model compensation plan with a model salary range that a school corporation may adopt.
- (j) (g) Each school corporation shall submit its local compensation plan to the Indiana education employment relations board. For a school



year beginning after June 30, 2015, A local compensation plan must specify the range for teacher salaries. The Indiana education employment relations board shall publish the local compensation plans on the Indiana education employment relations board's website.

- (k) (h) The Indiana education employment relations board shall review a compensation plan for compliance with this section as part of its review under IC 20-29-6-6.1. The Indiana education employment relations board has jurisdiction to determine compliance of a compensation plan submitted under this section.
- (1) (i) This chapter may not be construed to require or allow a school corporation to decrease the salary of any teacher below the salary the teacher was earning on or before July 1, 2015, if that decrease would be made solely to conform to the new compensation plan.
- (m) (j) After June 30, 2011, all rights, duties, or obligations established under IC 20-28-9-1 before its repeal are considered rights, duties, or obligations under this section.
- (n) (k) An employment agreement described in IC 20-28-6-7.3 between an adjunct teacher and a school corporation is not subject to this section.

SECTION 124. IC 20-28-10-3, AS ADDED BY P.L.1-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) A school corporation may grant a teacher, on written request, a sabbatical for improvement of professional skills through:

- (1) advanced study;
- (2) work experience;
- (3) teacher exchange programs; or
- (4) approved educational travel.
- (b) After taking a sabbatical, the teacher shall return for a length of time equal to that of the sabbatical leave.

SECTION 125. IC 20-28-10-5, AS ADDED BY P.L.1-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) A teacher who is pregnant may continue in active employment as late into pregnancy as the teacher wishes, if the teacher can fulfill the requirements of the teacher's position.

- (b) Temporary disability caused by pregnancy is governed by the following:
 - (1) A teacher who is pregnant shall be granted a leave of absence any time between the commencement of the teacher's pregnancy and one (1) year following the birth of the child, if the teacher notifies the superintendent at least thirty (30) days before the date on which the teacher wishes to start the leave. The teacher shall



notify the superintendent of the expected length of this leave, including with this notice either:

- (A) a physician's statement certifying the teacher's pregnancy; or
- (B) a copy of the birth certificate of the newborn; whichever is applicable. However, in the case of a medical emergency caused by pregnancy, the teacher shall be granted a leave, as otherwise provided in this section, immediately on the teacher's request and the certification of the emergency from an attending physician.
- (2) All or part of a leave taken by a teacher because of a temporary disability caused by pregnancy may be charged, at the teacher's discretion, to the teacher's available sick days. However, the teacher is not entitled to take accumulated sick days when the teacher's physician certifies that the teacher is capable of performing the teacher's regular teaching duties. The teacher is entitled to complete the remaining leave without pay. However, the teacher may receive compensation for the pregnancy leave under a collective bargaining agreement or, if the teacher is not represented by an exclusive representative, by governing body policy.

SECTION 126. IC 20-28-10-13, AS AMENDED BY P.L.43-2021, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) A governing body may not adopt residence requirements for teachers or other school employees in the governing body's employment, assignment, or reassignment for services in a prescribed area.

(b) A school corporation that violates subsection (a) is ineligible for state funds under all enactments regarding that subject. The secretary of education and other state officials shall administer the funds accordingly on the submission of sworn proof of the existence of the discriminatory residence requirements.

SECTION 127. IC 20-28-10-16, AS AMENDED BY P.L.213-2015, SECTION 183, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) If a teacher serves in the general assembly, the teacher shall be given credit for the time spent in this service, including the time spent for council or committee meetings. The leave for this service does not diminish the teacher's rights under the Indiana state teachers' retirement fund or the teacher's advancement on the state or local compensation plan. For these purposes, the teacher is, despite the leave, considered teaching for the school during that time.



(b) The compensation received while serving in the general assembly shall be included for teachers retiring after June 30, 1980, in the determination of the teacher's annual compensation to compute the teacher's retirement benefit under IC 5-10.2-4. A teacher serving in the general assembly may choose to have deductions made from the teacher's salary as a legislator for contributions under either IC 5-10.4-4-11 or IC 5-10.3-7-9.

SECTION 128. IC 20-28-10-19, AS AMENDED BY P.L.43-2021, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 19. (a) Each governing body and its administrators shall arrange each teacher's daily working schedule to provide at least thirty (30) minutes between 10 a.m. and 2 p.m. for a period free of duties.

- (b) The secretary of education shall report each failure to comply with subsection (a) to the state board, which shall immediately inform the governing body of each alleged violation.
- (c) If the school corporation persistently fails or refuses to comply with subsection (a) for one (1) year, the state board shall:
 - (1) lower the grade of accreditation of the school corporation; and
 - (2) publish notice of that action in at least one (1) newspaper published in the county.

SECTION 129. IC 20-28-11.5-1 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 1. As used in this chapter, "evaluator" means an individual who conducts a staff performance evaluation.

SECTION 130. IC 20-28-11.5-4, AS AMENDED BY SEA 366-2025, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Each school corporation shall develop or adopt a plan for annual performance evaluations for each certificated employee. A plan must include performance evaluations for all certificated employees, conducted at least annually.

- (b) A plan under this section must include an annual designation of each certificated employee in one (1) of the following rating categories:
 - (1) Highly effective.
 - (2) Effective.
 - (3) Improvement necessary.
 - (4) Ineffective.

The requirements for designation in each rating category must be determined by the school corporation.

- (c) The plan must:
 - (1) be in writing; and
- (2) be explained to the governing body in a public meeting; before the evaluations are conducted. Before explaining the plan to the



governing body, the superintendent of the school corporation shall discuss the plan with teachers. The plan is not subject to bargaining.

- (d) The evaluator shall discuss the evaluation with the certificated employee.
- (e) After a school corporation has assigned an evaluator to perform a certificated employee's evaluation, the certificated employee may request the school corporation to assign an evaluator other than the evaluator assigned to perform the certificated employee's evaluation.
- (b) A school corporation shall post the plan developed or adopted by the school corporation on the school corporation's website.
 - (c) A plan is not subject to collective bargaining.

SECTION 131. IC 20-28-11.5-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 5. (a) The superintendent or equivalent authority, for a school corporation that does not have a superintendent, may provide for evaluations to be conducted by an external provider.

(b) An individual may evaluate a certificated employee only if the individual has received training and support in evaluation skills.

SECTION 132. IC 20-28-11.5-6 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 6. (a) A copy of the completed evaluation, including any documentation related to the evaluation, must be provided to a certificated employee not later than seven (7) days after the evaluation is conducted.

- (b) If a certificated employee receives a rating of ineffective or improvement necessary, as determined by the school corporation, the evaluator and the certificated employee shall develop a remediation plan of not more than ninety (90) school days in length to correct the deficiencies noted in the certificated employee's evaluation. The remediation plan must require the use of the certificated employee's license renewal credits in professional development activities intended to help the certificated employee achieve an effective rating, as determined by the school corporation, on the next performance evaluation. If the principal did not conduct the performance evaluation, the principal may direct the use of the certificated employee's license renewal credits under this subsection.
- (c) A teacher who receives a rating of ineffective may file a request for a private conference with the superintendent or the superintendent's designee not later than five (5) days after receiving notice that the teacher received a rating of ineffective. The teacher is entitled to a private conference with the superintendent or superintendent's designee.

SECTION 133. IC 20-28-11.5-7 IS REPEALED [EFFECTIVE



- JULY 1, 2025]. Sec. 7: (a) This section applies to any teacher instructing students in a content area and grade subject to IC 20-32-5-2 (for a school year ending before July 1, 2018), and IC 20-32-5.1 (for a school year ending after June 30, 2018).
- (b) A student may not be instructed for two (2) consecutive years by two (2) consecutive teachers, each of whom was rated as ineffective under this chapter in the school year immediately before the school year in which the student is placed in the respective teacher's class.
- (c) If a teacher did not instruct students in the school year immediately before the school year in which students are placed in the teacher's class, the teacher's rating under this chapter for the most recent year in which the teacher instructed students, instead of for the school year immediately before the school year in which students are placed in the teacher's class, shall be used in determining whether subsection (b) applies to the teacher.

SECTION 134. IC 20-28-11.5-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8. (a) To implement this chapter, the state board shall do the following:

- (1) Adopt rules under IC 4-22-2 that establish an acceptable standard for training evaluators.
- (2) Work with the department to develop a model plan and release it to school corporations. Subsequent versions of the model plan that contain substantive changes must be provided to school corporations.
- (3) Work with the department to ensure the availability of ongoing training on the use of the performance evaluation to ensure that all evaluators and certificated employees have access to information on the plan, the plan's implementation, and this chapter.
- (b) A school corporation may:
 - (1) adopt the department's model plan; or
 - (2) adopt or establish any other staff performance evaluation plan.
- (c) Each school corporation shall submit its staff performance evaluation plan to the department. The department shall publish the staff performance evaluation plans on the department's website.

SECTION 135. IC 20-28-11.5-8.5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8.5. Upon request by a school corporation, the department may review the school corporation's plan for efficacy and the Indiana education employment relations board may review the plan for legality, and both may comment to the school corporation.

SECTION 136. IC 20-28-11.5-9, AS AMENDED BY P.L.9-2024, SECTION 392, IS AMENDED TO READ AS FOLLOWS



[EFFECTIVE JULY 1, 2025]: Sec. 9. (a) The principal of a school in a school corporation shall report in the aggregate the results of staff performance evaluations for the school for the previous school year to the superintendent and the governing body for the school corporation before August 15 of each year on the schedule determined by the governing body. The report must be presented in a public meeting of the governing body. Before presentation to the governing body, the superintendent of the school corporation shall discuss the report of completed evaluations with the teachers. This discussion is not subject to the open door law (IC 5-14-1.5). The report of completed evaluations is not subject to bargaining.

- (b) A school corporation annually shall provide the disaggregated results of staff performance evaluations by teacher identification numbers to the department:
 - (1) after completing the presentations required under subsection
 - (a) for all schools for the school corporation; and
 - (2) before November 15 of that year.

Before November 15 of each year, each charter school (including a virtual charter school) shall provide the disaggregated results of staff performance evaluations by teacher identification numbers to the department.

- (c) (b) Not before the beginning of the second semester (or the equivalent) of the school year and not later than August 1 of each year, the principal at each public school, described in subsection (b) including a charter school, shall complete a survey that provides information regarding the principal's assessment of the quality of instruction by each particular teacher preparation program located in Indiana for teachers employed at the school who initially received their teaching license in Indiana in the previous two (2) years. The survey shall be adopted by the state board and prescribed on a form developed not later than July 30, 2016, by the department that is aligned with the matrix system established under IC 20-28-3-1(i). The school shall provide the surveys to the department in a manner prescribed by the department. The department shall compile the information contained in the surveys, broken down by each teacher preparation program located in Indiana. The department shall include information relevant to a particular teacher preparation program located in Indiana in the department's report under subsection (f). (d).
- (d) (c) During the second semester (or the equivalent) of the school year and not later than August 1 of each year, each teacher employed by a school described in subsection (b) in Indiana who initially received a teacher's license in Indiana in the previous three (3) years



shall complete a form after the teacher completes the teacher's initial year teaching at a particular school. The information reported on the form must:

- (1) provide the year in which the teacher was hired by the school;
- (2) include the name of the teacher preparation program that recommended the teacher for an initial license;
- (3) describe subjects taught by the teacher;
- (4) provide the location of different teaching positions held by the teacher since the teacher initially obtained an Indiana teaching license;
- (5) provide a description of any mentoring the teacher has received while teaching in the teacher's current teaching position;
- (6) describe the teacher's current licensure status; and
- (7) include an assessment by the teacher of the quality of instruction of the teacher preparation program in which the teacher participated.

The form shall be prescribed by the department. The forms shall be submitted to the department in a manner prescribed by the department. Upon receipt of the information provided in this subsection, the department shall compile the information contained in the forms and include an aggregated summary of the report on the department's website.

- (e) Before December 15 of each year, the department shall report the results of staff performance evaluations in the aggregate to the state board, and to the public via the department's website for:
 - (1) the aggregate of certificated employees of each school and school corporation;
 - (2) the aggregate of graduates of each teacher preparation program in Indiana;
 - (3) for each school described in subsection (b), the annual rate of retention for certificated employees for each school within the charter school or school corporation; and
 - (4) the aggregate results of staff performance evaluations for each category described in section 4(b) of this chapter. In addition to the aggregate results, the results must be broken down:
 - (A) by the content area of the initial teacher license received by teachers upon completion of a particular teacher preparation program; or
 - (B) as otherwise requested by a teacher preparation program, as approved by the state board.
- (f) Beginning November 1, 2016, and before (d) Not later than September 1 of each year, thereafter, the department shall report to



each teacher preparation program in Indiana for teachers with three (3) or fewer years of teaching experience:

- (1) information from the surveys relevant to that particular teacher education program provided to the department under subsection (c); (b); and
- (2) information from the forms relevant to that particular teacher preparation program compiled by the department under subsection (d); and (c).
- (3) the results from the most recent school year for which data are available of staff performance evaluations for each category described in section 4(b) of this chapter with three (3) or fewer years of teaching experience for that particular teacher preparation program. The report to the teacher preparation program under this subdivision shall be in the aggregate form and shall be broken down by the teacher preparation program that recommended an initial teaching license for the teacher.

SECTION 137. IC 20-30-4-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 4. A graduation plan may be modified after initial development. However, the modifications may not interfere with the assurances described in section 2(b)(6) of this chapter.

SECTION 138. IC 20-30-4-5, AS AMENDED BY P.L.140-2008, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. This chapter may not be construed to prevent a student who chooses a particular curriculum under IC 20-30-12 or IC 20-30-10 from including within the student's graduation plan individual courses or programs that:

- (1) are not included within the student's chosen curriculum; and
- (2) the student is otherwise eligible to take.

SECTION 139. IC 20-30-5-5.5, AS AMENDED BY P.L.150-2023, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.5. (a) Not later than October 15 of each year, Each public school shall provide include in the public school's curriculum age appropriate, research based instruction as provided under IC 10-21-1-14(d) focusing on bullying prevention for all students in grades 1 through 12.

- (b) The department, in consultation with school safety specialists and school counselors, shall prepare outlines or materials for the instruction described in subsection (a) and incorporate the instruction in grades 1 through 12.
- (c) Instruction on bullying prevention may be delivered by a **teacher**, school safety specialist, school counselor, or any other person with training and expertise in the area of bullying prevention and



intervention.

SECTION 140. IC 20-30-5-5.7, AS AMENDED BY P.L.32-2021, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.7. (a) Not later than December 15, 2020, and each December 15 thereafter, Each public school, including a charter school, and state accredited nonpublic school shall provide include in the school's curriculum age appropriate:

- (1) research and evidence based; or
- (2) research or evidence based;

instruction on child abuse and child sexual abuse to students in kindergarten through grade 12.

- (b) The department, in consultation with school safety specialists, school counselors, school social workers, or school psychologists, shall identify outlines or materials for the instruction described in subsection (a) and incorporate the instruction in kindergarten through grade 12.
- (c) Any outlines and materials identified under subsection (b) must be demonstrated to be effective and promising.
- (d) Instruction on child abuse and child sexual abuse may be delivered by a **teacher**, school safety specialist, school counselor, or any other person with training and expertise in the area of child abuse and child sexual abuse.

SECTION 141. IC 20-30-5-7, AS AMENDED BY P.L.32-2021, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) Each school corporation shall include in the school corporation's curriculum the following studies:

- (1) Language arts, including:
 - (A) English;
 - (B) grammar;
 - (C) composition;
 - (D) speech; and
 - (E) second languages.
- (2) Mathematics.
- (3) Social studies and citizenship, including the:
 - (A) constitutions;
 - (B) governmental systems; and
 - (C) histories;

of Indiana and the United States, including an enhanced study of the Holocaust in each high school United States history course. As part of the United States government credit awarded for the general, Core 40, Core 40 with academic honors, and Core 40 with technical honors designation, each high school shall administer the naturalization examination provided by the United



States Citizenship and Immigration Services.

- (4) Sciences, including, after June 30, 2021, computer science.
- (5) Fine arts, including music and art.
- (6) Health education, physical fitness, safety, and the effects of alcohol, tobacco, drugs, and other substances on the human body.
- (7) Additional studies selected by each governing body, subject to revision by the state board.

(b) Each:

- (1) school corporation;
- (2) charter school; and
- (3) state accredited nonpublic school;

shall offer the study of ethnic and racial groups as a one (1) semester elective course in its high school curriculum at least once every school year.

- (e) The course described in subsection (b) may be offered by the school corporation, charter school, or state accredited nonpublic school through a course access program administered by the department.
- (d) Not later than November 1, 2022, and (b) Not later than November 1 each year, thereafter, the department shall report to the general assembly in an electronic format under IC 5-14-6 the following:
 - (1) The number of students who took the naturalization examination described in subsection (a)(3).
 - (2) The number of students who passed the naturalization examination described in subsection (a)(3) by a score of not less than sixty percent (60%) on their first attempt.
 - (3) The pass rate of the naturalization examination regarding the students who passed as described in subdivision (2).
- (e) (c) Not more than thirty (30) days after the department reports to the general assembly the information under subsection (d), (b), the department shall post the pass rate under subsection (d)(3) (b)(3) on the department's Internet web site. website.

SECTION 142. IC 20-30-5-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8. A course in safety education for at least one (1) full semester shall be taught in grade 8 of each public school and nonpublic school. The state board shall prepare a guide for this course that:

- (1) the teacher shall use; and
- (2) may be revised under the direction of the state board.

SECTION 143. IC 20-30-5-9, AS AMENDED BY P.L.56-2023, SECTION 179, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. (a) The principles of hygiene and sanitary science must be taught in grade 5 of each public elementary



- school. and may be taught in other grades. This instruction must explain the ways that dangerous communicable diseases are spread and the sanitary methods for disease prevention and restriction.
- (b) The state health commissioner and the secretary of education shall jointly compile a leaflet describing the principles of hygiene, sanitary science, and disease prevention and shall supply the leaflets to each superintendent, who shall:
 - (1) supply the leaflets to each school; and
 - (2) require the teachers to comply with this section.
- (c) Each prosecuting attorney to whom the Indiana department of health or the Indiana department of health's agents report any violation of this section shall commence proceedings against the violator.
- (d) (b) Any student who objects in writing, or any student less than eighteen (18) years of age whose parent or guardian objects in writing, to health and hygiene courses because the courses conflict with the student's religious teachings is entitled to be excused from receiving medical instruction or instruction in hygiene or sanitary science without penalties concerning grades or graduation.

SECTION 144. IC 20-30-5-10, AS ADDED BY P.L.1-2005, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 10. (a) The governing body shall provide in each public school for the illustrative teaching of:

- (1) the spread of disease by:
 - (A) rats;
 - (B) flies; and
 - (C) mosquitoes;

and the effects of disease; and

- (2) disease prevention by proper food selection and consumption.
- (b) A school official who fails to comply with this section commits a Class C infraction.

SECTION 145. IC 20-30-6.1-1 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 1. (a) Each school corporation may include as an elective in the school corporation's high school curriculum a course surveying religions of the world. The course must include as part of the course's curriculum:

- (1) the historical study of religion;
- (2) the cultural study of religion; and
- (3) a literary study of writings, documents, or records relating to various religions.
- (b) The curriculum described in subsection (a) must be neutral, objective, and balanced. It may not encourage or promote acceptance of any particular religion.



SECTION 146. IC 20-30-6.1-2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 2. Each school corporation may include cursive writing in the school corporation's curriculum.

SECTION 147. IC 20-30-6.1-3 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 3. A school corporation, charter school, or nonpublic school with at least one (1) employee may provide a presentation or instruction to students explaining aspects of autism, including behaviors that students with autism may exhibit as well as student interaction with students with autism.

SECTION 148. IC 20-30-7-2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 2. (a) A school corporation may conduct a program of summer school education.

(b) A school corporation may provide summer school educational services through an online provider.

SECTION 149. IC 20-30-7-3 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 3. In addition to a program of summer school education described in section 1 of this chapter, a school corporation may conduct a voluntary summer school enrichment program in which educational programs that are not offered during the regular school year are offered to students.

SECTION 150. IC 20-30-7-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 4. A school corporation shall determine the contents and curriculum of a voluntary summer school enrichment program described in section 3 of this chapter.

SECTION 151. IC 20-30-7-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 5. A school corporation may enter into an agreement with:

- (1) another school corporation;
- (2) a state accredited nonpublic school; or
- (3) both entities described in subdivisions (1) and (2); to offer a joint summer school program for high school students.

SECTION 152. IC 20-30-7-6 IS REPEALED [EFFECTIVE JULY

- 1, 2025]. Sec. 6. An agreement under section 5 of this chapter must:
 - (1) designate one (1) participating school corporation as the local education agency for the joint educational program; and
 - (2) specify the allocation of costs of the joint summer school program, including teacher compensation, among the parties to the agreement.

SECTION 153. IC 20-30-7-7 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 7. The parties to an agreement under section 5 of this chapter may provide educational programs:

(1) that are not regularly provided as part of the established



curriculum during the school year; and

(2) for which a student who successfully completes a program may receive high school and college credit under an articulation agreement or dual credit provision under IC 20-32-3-9 or IC 21-43-2.

SECTION 154. IC 20-30-7-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 8. Except as provided in section 9 of this chapter, an instructor for an educational program described in section 7 of this chapter must be:

- (1) licensed under IC 20-28; or
- (2) granted a substitute teacher's license by the department.

SECTION 155. IC 20-30-7-9 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 9. If the superintendent of the school corporation that is the local education agency determines that:

- (1) a qualified licensed teacher is not available from the entities entering into an agreement under section 5 of this chapter; and
- (2) a qualified postsecondary instructor is available; to instruct in an educational program described in section 7 of this chapter; the superintendent may request the department to issue a substitute teacher's license to the instructor of an educational program described in section 7 of this chapter.

SECTION 156. IC 20-30-7-10 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 10. If the department finds that a qualified licensed teacher is not available from the entities entering into an agreement under section 5 of this chapter to instruct in an educational program described in section 7 of this chapter, the department may issue a substitute teacher's license to the instructor of an educational program described in section 7 of this chapter.

SECTION 157. IC 20-30-7-11 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 11. An instructor for an educational program described in section 7 of this chapter must be compensated at the same rate as the rate determined for a teacher under IC 20-28-6-7 and the local education agency's contract with certificated employees.

SECTION 158. IC 20-30-12 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Technology Preparation Curriculum).

SECTION 159. IC 20-30-14 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Community or Volunteer Service Program).

SECTION 160. IC 20-30-14.5-3, AS AMENDED BY P.L.92-2020, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) The state certificate of biliteracy is created to:

(1) encourage students to study languages;



- (2) certify the attainment of biliteracy;
- (3) provide employers with a method of identifying individuals with language and biliteracy skills;
- (4) provide postsecondary educational institutions with an additional method to recognize applicants for admission;
- (5) prepare students with twenty-first century skills; and
- (6) recognize the value of foreign language and native language instruction in public schools. and
- (7) strengthen intergroup relationships, affirm the value of diversity, and honor the multiple cultures and languages of a community.
- (b) The receipt of the certificate demonstrates the attainment of a high level of proficiency by a graduate of a public or a state accredited nonpublic high school, sufficient for meaningful use in college and a career, in one (1) or more languages in addition to English.
- (c) A school corporation, a charter school, or a state accredited nonpublic high school is not required to participate in the certificate program.

SECTION 161. IC 20-30-15 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Nonsession School Activities).

SECTION 162. IC 20-31-1-1, AS AMENDED BY P.L.211-2021, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This article applies only to the following:

- (1) Except as provided in IC 20-31-4.1-3, public schools.
- (2) Except as provided in IC 20-31-7, State accredited nonpublic schools.

SECTION 163. IC 20-31-2-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 4. "Committee" refers to the committee that develops the strategic and continuous school improvement and achievement plan under IC 20-31-5.

SECTION 164. IC 20-31-2-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 5. "Cultural competency" means a system of congruent behaviors, attitudes, and policies that enables teachers to work effectively in cross-cultural situations. The term includes the use of knowledge concerning individuals and groups to develop specific standards, policies, practices, and attitudes to be used in appropriate cultural settings to increase students' educational performance.

SECTION 165. IC 20-31-3-1, AS AMENDED BY P.L.250-2023, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Subject to section 2.5 of this chapter, the state board shall adopt clear, concise, and jargon free state academic standards that are comparable to national and international academic



standards and the college and career readiness educational standards adopted under IC 20-19-2-14.5. These academic standards must be adopted for each grade level from kindergarten through grade 12 for the following subjects:

- (1) English/language arts.
- (2) Mathematics.
- (3) Social studies.
- (4) Science.
- (b) For grade levels tested under the statewide assessment program, the academic standards must be based in part on the results of the statewide assessment program.
- (c) The state board shall, in consultation with postsecondary educational institutions and various businesses and industries, identify what skills or traits students need to be successful upon completion of high school. The department must conduct a research study to define essential postsecondary skills to promote enlistment, enrollment, and employment. The study must inform a reduction in high school standards to align to essential skills needed for postsecondary success. The study must be submitted to the state board and to the general assembly in an electronic format under IC 5-14-6 on or before December 1, 2022. Not later than June 1, 2023, the department must provide recommended reductions to the Indiana academic standards with a goal of defining no more than thirty-three percent (33%) of the number of academic standards in effect on July 1, 2022, as essential for grades 9 through 12 to the state board. Additional standards may be included for vertical articulation to ensure academic and postsecondary success, not to exceed seventy-five percent (75%) of the academic standards in effect on July 1, 2022. Not later than June 1, 2023, the department must provide recommended reductions to the Indiana academic standards with a goal of defining no more than thirty-three percent (33%) of the number of academic standards in effect on July 1, 2022, as essential for kindergarten through grade 8 to the state board. Additional standards may be included for vertical articulation to ensure academic and postsecondary success, not to exceed seventy-five percent (75%) of the academic standards in effect on July 1, 2022. A realignment of the ILEARN assessment reflecting the reduction must be completed not later than March 1, 2025.
- (d) Upon receipt and review of the information received under subsection (c), the state board shall adopt Indiana academic standards for grades 9 through 12 and subsequently for kindergarten through grade 8 relating to academic standards needed to meet the skills or traits identified by the study. The academic standards developed under



this subsection must be included within the reduced number of academic standards required by subsection (c). The department shall submit the academic standards to the state board for approval in a manner prescribed by the state board and the state board shall approve academic standards in accordance with the requirements described in this subsection not later than July 1, 2023. Standards approved under this subsection must be implemented for the 2023-2024 school year and each school year thereafter.

- (e) (b) Beginning with the 2024-2025 school year, the state board, in developing academic standards for reading, shall implement academic standards that are:
 - (1) aligned with the science of reading; and
 - (2) developmentally appropriate based on student need.

SECTION 166. IC 20-31-3-3, AS AMENDED BY P.L.150-2024, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) The department shall revise and update academic standards:

- (1) for each grade level from kindergarten through grade 12; and
- (2) in each subject area listed in section 2 of this chapter; at least once every six (6) years. in addition to the requirements described in section 1(e) and 1(d) of this chapter. This revision must occur on a cyclical basis.
- (b) The department, in revising and updating academic standards under subsection (a), shall do the following:
 - (1) Consider the skills, knowledge, and practices:
 - (A) that are necessary to understand and utilize emerging technologies; and
 - (B) that may be rendered obsolete by emerging technologies.
 - (2) Consider for removal any academic standards that may be obsolete as a result of emerging technologies.
 - (3) Provide support to school corporations regarding the implementation of revised and updated academic standards that have an emerging technologies component.
 - (4) Consider integrating computer science standards into a subject area being revised.
 - (5) Consider integrating data literacy and data science standards into a subject area being revised.

SECTION 167. IC 20-31-4.1-2, AS ADDED BY P.L.92-2020, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) A school in Indiana shall be accredited under the system established by this chapter if the school meets legal standards as determined by the state board.



- (b) The state board shall establish a performance based accreditation system for accrediting schools in Indiana under this chapter.
- (c) The department shall waive accreditation standards for an accredited nonpublic alternative school that enters into a contract with a school corporation to provide alternative education services for students who have:
 - (1) dropped out of high school;
 - (2) been expelled; or
 - (3) been sent to the nonpublic alternative school due to the students' lack of success in the public school environment;

to accommodate the nonpublic alternative school's program and student population. A nonpublic alternative school to which this subsection applies is not subject to being placed in a category or designation under IC 20-31-8-4. However, the nonpublic alternative school must comply with all state reporting requirements and submit a school improvement growth model on the anniversary date of the nonpublic alternative school's original accreditation.

- (d) The state board may accredit a nonpublic school under this chapter at the time the nonpublic school begins operation in Indiana.
- (e) A school accredited under IC 20-26-15 shall be accredited under this chapter by the earlier of the following:
 - (1) The date the school's contract under IC 20-26-15 expires.
 - (2) July 1, 2025.

SECTION 168. IC 20-31-4.1-3, AS ADDED BY P.L.92-2020, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) The state board shall accredit a school that:

- (1) becomes a charter school under IC 20-24; and
- (2) complies with the requirements under IC 20-24.
- (b) An authorizer (as defined in IC 20-24-1-2.5) of a charter school is responsible for ensuring that the charter school is in compliance with applicable legal standards as determined by the state board.

SECTION 169. IC 20-31-5 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Strategic and Continuous School Improvement and Achievement Plan).

SECTION 170. IC 20-31-6 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Cultural Competency in Educational Environments).

SECTION 171. IC 20-31-7 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Student Educational Achievement Grants).

SECTION 172. IC 20-31-8-5.4, AS AMENDED BY P.L.93-2024, SECTION 146, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.4. (a) Not later than November 15, 2013, the state board shall establish new categories or designations



of school performance under the requirements of this chapter to replace 511 IAC 6.2-6. The new standards of assessing school performance:

- (1) must be based on a measurement of individual student academic performance and growth to proficiency; and
- (2) may not be based on a measurement of student performance or growth compared with peers.
- 511 IAC 6.2-6 is void on the effective date of the rules adopted under this section.
- (b) After July 1, 2013, (a) The state board shall adopt rules under IC 4-22-2 to implement this chapter.
- (e) (b) Before beginning the any rulemaking process to establish new categories or designations of school improvement, the state board shall report to the general assembly the proposed new categories or designations in an electronic format under IC 5-14-6.

SECTION 173. IC 20-31-8-10, AS ADDED BY P.L.269-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 10. (a) Except as otherwise provided in this section, if requested by a school, the department may place the school in a "null" or "no letter grade" category for purposes of this chapter for the first three (3) consecutive years of operation of the school.

- (b) Subject to subsection (c), an innovation network school that reconfigures an existing school must apply to the state board, in a manner prescribed by the state board, to request to receive a "null" or "no letter grade" for the reconfigured school during the school's first three (3) consecutive years of operation by an innovation network team.
- (c) In order to qualify for a "null" or "no letter grade" under subsection (b), an innovation network school must clearly demonstrate:
 - (1) a significant change in educational philosophy from the existing school and that the reconfiguration of the school is not being made to avoid accountability; or
 - (2) any other item that the state board finds appropriate.

The state board shall adopt rules under IC 4-22-2 to establish criteria that the state board may consider in determining whether to grant an innovation network school's request under subsection (b) and this subsection.

- (d) Subject to subsection (e), if the department used student growth as the state board's exclusive means to determine an:
 - (1) innovation network school's category or designation of school improvement under IC 20-25.7-4-5(d)(3) for the 2018-2019 school year; or
 - (2) innovation network charter school's category or designation of school improvement under IC 20-25.7-5-2(d)(3) for the



2018-2019 school year;

the department shall, beginning with the 2019-2020 school year and unless an innovation network school or innovation network charter school requests otherwise, place the innovation network school or the innovation network charter school, whichever is applicable, in a "null" or "no letter grade" category for purposes of this chapter for not more than the number of school years determined for the innovation network school or innovation network charter school under subsection (e) consecutively. This subsection expires July 1, 2023.

- (e) Each imnovation network school described in subsection (d)(1) and each innovation network charter school described in subsection (d)(2) may not be placed in a "null" or "no letter grade" category under subsection (d) for more than the number of years that equal the result of:
 - (1) three (3) school years; minus
 - (2) the number of school years that student growth was used as the state board's exclusive means to determine the category or designation of school improvement for the innovation network school or innovation network charter school.

This subsection expires July 1, 2023.

(f) (d) The department shall post the proficiency and growth scores of an innovation network school, an innovation network charter school, or a school described in subsection (a) on the department's Internet web site website for each year the innovation network school, innovation network charter school, or school receives a "null" or "no letter grade" under this section.

SECTION 174. IC 20-32-3-7, AS ADDED BY P.L.1-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) Each student participating in the technology preparation curriculum under IC 20-30-12 or the college preparation curriculum under IC 20-30-10 may elect to pursue a certificate of achievement in an academic area. Unless the governing body requires the acquisition of secondary level academic certificates of achievement for graduation, the certificates of achievement are not a requirement for graduation.

(b) For every secondary level technical education program for which an appropriate secondary level technical certificate of achievement is available, each student is required to undergo the appropriate technical certificate of achievement assessment. Unless the governing body requires the acquisition of the secondary level technical certificate of achievement for graduation, the certificates of achievement are not a requirement for graduation.



SECTION 175. IC 20-32-5.1-11, AS ADDED BY P.L.242-2017, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 11. (a) A student who is a student with a disability (as defined in IC 20-35-1-8) shall be tested under this chapter with appropriate accommodations as outlined in the student's individualized education program, service plan developed under 511 IAC 7-34, or choice scholarship education plan developed under 511 IAC 7-49 in testing materials and procedures unless the individuals who develop the student's individualized education program, service plan, or choice scholarship education plan determine that testing or a part of the testing under this chapter is not appropriate for the student and that an alternate assessment will be used to test the student's achievement.

- (b) Any decision concerning a student who is a student with a disability (as defined in IC 20-35-1-8) regarding the student's:
 - (1) participation in testing under this chapter;
 - (2) receiving accommodations in testing materials and procedures;
 - (3) participation in remediation; under IC 20-32-8; or
- (4) retention at the same grade level for consecutive school years; must be made in accordance with the student's individualized education program, service plan, or choice scholarship education plan in compliance with the statewide assessment program's policies and federal law.

SECTION 176. IC 20-32-8 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Remediation).

SECTION 177. IC 20-32-9 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Postsecondary and Workforce Training Program Remediation Reduction).

SECTION 178. IC 20-33-2-6, AS AMENDED BY P.L.242-2005, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. A student is bound by the requirements of this chapter from the earlier of the date on which the student officially enrolls in a school or, except as provided in section 8 of this chapter, the beginning of the fall school term for the school year in which the student becomes seven (7) years of age until the date on which the student:

- (1) graduates;
- (2) becomes eighteen (18) years of age; or
- (3) becomes sixteen (16) years of age but is less than eighteen
- (18) years of age and the requirements under section 9 of this chapter concerning an exit interview are met enabling the student to withdraw from school before graduation;



whichever occurs first.

SECTION 179. IC 20-33-2-25, AS AMENDED BY P.L.90-2011, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 25. The superintendent or an attendance officer having jurisdiction shall report a child who is habitually absent truant from school in violation of this chapter to an intake officer of the juvenile court or the department of child services. The intake officer or the department of child services shall proceed in accord with IC 31-30 through IC 31-40.

SECTION 180. IC 20-33-2-39, AS AMENDED BY P.L.125-2024, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 39. An attendance officer has the following duties:

- (1) To serve subject to the rules, direction, and control of the superintendent in the attendance officer's attendance district.
- (2) To maintain an office at a place designated by the superintendent.
- (3) To be on duty during school hours and at other times as the superintendent may request.
- (4) To keep records and make reports as required by the state board.
- (5) To visit the homes of children who are absent from school or who are reported to be in need of books, clothing, or parental care.
- (6) Whenever the superintendent directs or approves it, to bring suit to enforce any provision of this chapter that is being violated.
- (7) To serve written notice on any parent whose child is out of school illegally.
- (8) To visit factories employers where children are employed.
- (9) To implement the truancy prevention measures required under IC 20-33-2.5.
- (10) To meet at least one (1) time each year with the department of child services and the intake officer for the juvenile court to discuss the effectiveness of truancy prevention measures adopted in the attendance officer's jurisdiction.
- (11) To meet at least one (1) time each year with the state attendance officer to:
 - (A) review data, policies, and procedures; and
 - (B) discuss recommending to the legislative council under section 43 of this chapter legislation to deter absenteeism and to promote school attendance.

The meeting with the state attendance officer may be conducted in person, virtually, or both.



(12) To perform other duties necessary for complete enforcement of this chapter and IC 20-33-2.5.

SECTION 181. IC 20-33-5-5, AS AMENDED BY P.L.201-2023, SECTION 172, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. All school corporations must give notice in nontechnical language and in a manner that can be reasonably expected to reach parents of students before the assessment and collection of any fees that are not fees for curricular materials. This notice must inform the parents of the following:

- (1) The availability of assistance under this chapter.
- (2) The eligibility standards under this chapter.
- (3) The procedure for obtaining assistance, including the right and method of appeal.
- (4) The availability of application forms at a designated school office.
- (5) That the parents may be required to pay a reasonable fee for lost or significantly damaged curricular materials.
- (6) The procedure for obtaining assistance under section 12 of this chapter **and** under IC 20-41-2-5(b). and under IC 20-42-3-10.
- (7) The right to appeal an assessment of a fee for lost or significantly damaged curricular materials, including the procedure required.

SECTION 182. IC 20-33-5-11, AS AMENDED BY P.L.201-2023, SECTION 176, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 11. (a) A school corporation may not:

- (1) withhold curricular materials and supplies;
- (2) require any special services from a child or emancipated minor; or
- (3) deny the child or emancipated minor any benefit or privilege; because the parent or emancipated minor fails to pay a required fee, including a reasonable fee for lost or significantly damaged curricular materials imposed under IC 20-26-12-1(b) or a reasonable fee for supplies and materials imposed under IC 20-26-12-1(c).
- (b) Notwithstanding subsection (a), a school corporation may take any action authorized by law to collect unpaid fees from parents who are determined to be ineligible for assistance, including recovery of reasonable attorney's fees and court costs in addition to a judgment award against those parents.
- (c) A school corporation may designate a full-time employee of the school corporation to represent the school corporation in a small claims court action under subsection (b) if the claim does not exceed one



thousand five hundred dollars (\$1,500). The employee designated under this subsection is not required to be an attorney.

SECTION 183. IC 20-33-5-15 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 15. (a) Each school corporation shall provide each student who applies for free or reduced priced lunches under the national school lunch program with an enrollment form for the twenty-first century scholars program under IC 21-12-6.

- (b) The department shall provide each school corporation with sufficient application forms under this section.
- (c) Each school shall give assistance in reading the instructions and completing the enrollment forms for the twenty-first century scholars program.

SECTION 184. IC 20-33-8.5-7, AS ADDED BY P.L.242-2005, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. A hearing under this chapter is not a hearing to determine whether a student who has been suspended or expelled is a child in need of services. However, if a court determines that a student who has been suspended or expelled may:

- (1) be a child in need of services (as described in IC 31-34-1); or
- (2) have committed a delinquent act (as described in IC 31-37); the court may notify the office of family and children the secretary of family and social services or the prosecuting attorney.

SECTION 185. IC 20-34-3-24 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 24. (a) For purposes of this section, "bleeding control kit" means a first aid response kit that contains at least the following:

- (1) One (1) tourniquet endorsed by the Committee on Tactical Combat Casualty Care.
- (2) A compression bandage.
- (3) A bleeding control bandage.
- (4) Protective gloves and a permanent marker.
- (5) Scissors.
- (6) Instructional documents developed by the Stop the Bleed national awareness campaign of the United States Department of Homeland Security or the American College of Surgeons Committee on Trauma, or both.
- (7) Other medical materials and equipment similar to those described in subdivisions (1) through (3), and any additional items that:
 - (A) are approved by local law enforcement or first responders;
 - (B) can adequately treat a traumatic injury; and
 - (C) can be stored in a readily available kit.
- (b) Beginning in the 2020-2021 school year and each school year



thereafter and subject to either:

- (1) an appropriation by the general assembly; or
- (2) a charter school or school corporation receiving sufficient bleeding control kits for the charter school or each school in the school corporation from:
 - (A) donations from individuals or entities; or
- (B) gifts necessary to purchase the bleeding control kits; each school corporation and charter school shall develop and implement a Stop the Bleed program that meets the requirements set forth in this section. Upon request by a school corporation or charter school, the department of homeland security, in collaboration with the department, may direct the school corporation or charter school to resources that are available to provide bleeding control kits to the school corporation or charter school. The department of homeland security and department shall maintain information regarding the Stop the Bleed program on the department of homeland security's and department's Internet web sites.
- (e) A school corporation's Stop the Bleed program must include each school of the school corporation. The Stop the Bleed program must include requirements that:
 - (1) require bleeding control kits be assigned to designated rooms in easily accessible locations to be determined by local first responders or the school safety specialist;
 - (2) include bleeding control kits in the emergency plans of the school corporation or charter school, including the presentation and use of the bleeding control kits in all drills and emergencies; (3) provide that all school corporations and charter schools have a minimum of five (5) individuals in each school building who obtain appropriate training in the use of the bleeding control kit, including:
 - (A) the proper application of pressure to stop bleeding;
 - (B) the application of dressings or bandages;
 - (C) additional pressure techniques to control bleeding; and
 - (D) the correct application of tourniquets;
 - (4) require bleeding control kits in school inventories to be inspected annually to ensure that the materials, supplies, and equipment contained in the bleeding control kits are not expired, and that any expired materials, supplies, and equipment are replaced as necessary; and
 - (5) require a bleeding control kit to be restocked after each use and any materials, supplies, and equipment to be replaced as necessary to ensure that the bleeding control kit contains all



necessary materials, supplies, and equipment.

- (d) The department, in collaboration with the department of homeland security, shall develop and provide training for the use of bleeding control kits. The department may satisfy the training requirements by:
 - (1) using training, including online training, available from the American College of Surgeons or a similar organization authorized by the department of homeland security; or
 - (2) after June 30, 2024, offering the training required by this section through the online platform established or licensed for use under IC 20-19-3-29 if available.
- (e) In all matters relating to a Stop the Bleed program, school corporation or charter school personnel are immune from civil liability for any act done or omitted in the use of a bleeding control kit unless the action constitutes gross negligence or willful or wanton misconduct.

SECTION 186. IC 20-34-7-6, AS AMENDED BY P.L.250-2023, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) As used in this section, "football" does not include flag football.

- (b) Prior to coaching football to individuals who are less than twenty (20) years of age and are in grades 1 through 12, each head football coach and assistant football coach shall complete a certified coaching education course that:
 - (1) is sport specific;
 - (2) contains player safety content, including content on:
 - (A) concussion awareness;
 - (B) equipment fitting;
 - (C) heat emergency preparedness; and
 - (D) proper technique;
 - (3) requires a coach to complete a test demonstrating comprehension of the content of the course; and
 - (4) awards a certificate of completion to a coach who successfully completes the course.
- (c) For a coach's completion of a course to satisfy the requirement imposed by subsection (b), the course must have been approved by the department.
- (d) A coach shall complete a course in a manner prescribed by the state board. under IC 20-28-5.5-1 or IC 20-28-5.5-1.5.
- (e) An organizing entity shall maintain a file of certificates of completion awarded under subsection (b)(4) to any of the organizing entity's head coaches and assistant coaches.



(f) A coach who complies with this chapter and provides coaching services in good faith is not personally liable for damages in a civil action as a result of a concussion or head injury incurred by an athlete participating in an athletic activity in which the coach provided coaching services, except for an act or omission by the coach that constitutes gross negligence or willful or wanton misconduct.

SECTION 187. IC 20-34-7-7, AS AMENDED BY P.L.250-2023, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) Except as provided in subsection (c)(2), this section applies after June 30, 2017.

- (b) This section applies to a head coach or assistant coach who:
 - (1) coaches any:
 - (A) interscholastic sport; or
 - (B) intramural sport and elects to comply or as part of the head coach's or assistant coach's coaching certification requirements is required to comply with this chapter; and
 - (2) is not subject to section 6 of this chapter.
- (c) Before coaching a student athlete in any sport, a head coach and every assistant coach described in subsection (b) must complete a certified coaching education course that:
 - (1) contains player safety content on concussion awareness;
 - (2) after December 31, 2018, includes content for prevention of or response to heat related medical issues that may arise from a student athlete's training;
 - (3) requires a head coach or an assistant coach to complete a test demonstrating comprehension of the content of the course; and
 - (4) awards a certificate of completion to a head coach or an assistant coach who successfully completes the course.
- (d) A course described in subsection (c) must be approved by the department, in consultation with a physician licensed under IC 25-22.5. The consulting physician for a course described in subsection (c)(1) must have expertise in the area of concussions and brain injuries. The department may, in addition to consulting with a physician licensed under IC 25-22.5, consult with other persons who have expertise in the area of concussions and brain injuries when developing a course described in subsection (c)(1).
- (e) A head coach and every assistant coach described in subsection (b) must complete a course described in subsection (c) in a manner prescribed by the state board. under IC 20-28-5.5-1 or IC 20-28-5.5-1.5.
- (f) Each school shall maintain all certificates of completion awarded under subsection (c)(4) to each of the school's head coaches and



assistant coaches.

(g) A head coach or an assistant coach described in subsection (b) who complies with this chapter and provides coaching services in good faith is not personally liable for damages in a civil action as a result of a concussion or head injury incurred by a student athlete participating in an athletic activity for which the head coach or the assistant coach provided coaching services, except for an act or omission by the head coach or the assistant coach that constitutes gross negligence or willful or wanton misconduct.

SECTION 188. IC 20-35-2-1, AS AMENDED BY P.L.162-2024, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) There is established under the state board a division of special education. The division shall exercise all the power and duties set out in this chapter, IC 20-35-3 through IC 20-35-6, and IC 20-35-8.

- (b) The governor secretary of education shall appoint upon the recommendation of the secretary of education, a director of special education who serves at the pleasure of the governor. secretary of education. The amount of compensation of the director shall be determined by the budget agency with the approval of the governor. The director has the following duties:
 - (1) To do the following:
 - (A) Have general supervision of special education programs and services, including those conducted by school corporations, charter schools, the Indiana School for the Blind and Visually Impaired, the Indiana School for the Deaf, the department of correction, and the division of mental health and addiction to ensure compliance with federal and state special education laws and rules.
 - (B) Take appropriate action to ensure school corporations, charter schools, and the department remain eligible for federal special education funds.
 - (C) Oversee the training of hearing officers and establish guidelines as described in IC 20-35-14-5.
 - (2) With the consent of the secretary of education and the budget agency, to appoint and determine salaries for any assistants and other personnel needed to enable the director to accomplish the duties of the director's office.

SECTION 189. IC 20-36-2-1, AS AMENDED BY P.L.251-2017, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) The department shall establish a state resources program using designated state resources that:



- (1) supports school corporations in the development of local programs for high ability students;
- (2) enables educational opportunities that encourage high ability students to reach the highest possible level at every stage of the students' development; and
- (3) provides state integrated services that include the following:
 - (A) Information and materials resource centers.
 - (B) Professional development plan and programs.
 - (C) Research and development services.
 - (D) Technical assistance that includes the following:
 - (i) Student assessment.
 - (ii) Program assessment.
 - (iii) Program development and implementation.
 - (E) Support for educators pursuing professional development leading to endorsement or licensure in high ability education.
- (b) In addition to the program established under subsection (a), the department shall use appropriations to provide grants to school corporations for expenditures beyond those for regular educational programs and specific to programs for high ability students under section 2 of this chapter in an amount determined by the department that is based upon a set minimum amount increased by an additional amount for each student in the program. A school corporation's program must align with the strategic and continuous school improvement and achievement plans under IC 20-31-5-4 for the schools within the school corporation. A school that receives a grant under this subsection shall submit an annual report to the department that includes the following:
 - (1) The programs for which the grant is used.
 - (2) The results of the programs for which the grant is used, including student general assessment results, program effectiveness, or student achievement.

SECTION 190. IC 20-36-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Governor's Scholars Academy).

SECTION 191. IC 20-37-2-1 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 1. (a) A governing body may establish and conduct a system of industrial or manual training and education to teach:

- (1) the major uses of tools and mechanical implements;
- (2) the elementary principles of mechanical construction;
- (3) mechanical drawing; and
- (4) printing.
- (b) If a system is established, the governing body shall employ competent instructors in the various subjects and shall establish rules



and regulations on student admissions designed to produce the best results and to give instruction to the largest practicable number. A governing body may provide this instruction in school buildings or in separate buildings. Each governing body may:

- (1) require students enrolling in this system to pay a reasonable tuition fee; and
- (2) differentiate between students living in the attendance unit and those living outside the attendance unit in the amount of tuition charged.

However, tuition charges by a school corporation operating under IC 20-25-3 and IC 20-25-4 are also regulated by IC 20-25-4-17.

(c) Each governing body must provide equal access to students who attend a charter school or state accredited nonpublic school utilizing the same admittance practices that are currently in place if the charter school, state accredited nonpublic school, student, or school corporation (if the student is a dual enrollment student) provides the governing body tuition for the student, which may not be greater than the per capita cost of operating the system of industrial or manual training. However, the admission of a charter school or state accredited nonpublic school student may not result in the denial of a placement for a student enrolled in the school corporation or an entity established under IC 20-37-1-1.

SECTION 192. IC 20-37-2-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 4. (a) Career and technical education centers, schools, or departments for industrial, agricultural, or home economics education may offer instruction in:

- (1) day;
- (2) part-time; and
- (3) evening;

classes so that instruction in the principles and practice of the arts can occur together. The instruction must be less than college grade, and the instruction must be designed to meet the vocational needs of a person who can profit by the instruction.

- (b) Evening classes in:
 - (1) an industrial;
 - (2) an agricultural; or
 - (3) a home economics;

school or department must offer training for a person employed during the working day. This training, in order to be considered career and technical training, must deal with and relate to the subject matter of the day employment. However, evening classes in home economics must be open to all individuals.



- (c) Part-time classes in an industrial, agricultural, or home economics school or department are for persons giving a part of each working day, week, or longer period to a part-time class when it is in session. This part-time instruction must be:
 - (1) complementary to the particular work conducted in the employment;
 - (2) in subjects offered to enlarge civic or vocational intelligence; or
 - (3) in trade preparation subjects.

SECTION 193. IC 20-37-2-10 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 10. (a) Each governing body administering approved vocational schools or departments for industrial, agricultural, or home economics education shall appoint an advisory committee composed of members representing local trades, industries, and occupations.

(b) The advisory committee shall advise the governing body and other school officials having the management and supervision of the schools or departments described in subsection (a).

SECTION 194. IC 20-37-2-12 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 12. A school corporation that offers an institutional farm training program in any high school to veterans under 38 U.S.C. 3201 et seq. may accept from any student tuition fees to be paid by the student from any allotment for tuition fees received by the student from the United States Department of Veterans Affairs.

SECTION 195. IC 20-39-1-3 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 3. IC 20-26-15-6 applies to the budget and accounting system of a freeway school.

SECTION 196. IC 20-40-1-2 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 2. As used in this chapter, "freeway school" has the meaning set forth in IC 20-26-15-2.

SECTION 197. IC 20-40-1-3 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 3. As used in this chapter, "freeway school corporation" has the meaning set forth in IC 20-26-15-3.

SECTION 198. IC 20-40-18-7, AS ADDED BY P.L.244-2017, SECTION 86, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) This section sets forth an exclusive list of the expenditures that may be made from the operations fund under section 5(1) of this chapter, as set forth in the school corporation's plan or amended plan.

- (b) Subject to the expenditures that are identified in the school corporation's plan or amended plan, the operations fund shall be used for the following:
 - (1) Site acquisition.



- (2) Site development.
- (3) Building acquisition, construction, replacement, renovation, remodeling, improvement, and maintenance, including building materials and employment services described in subsection (c).
- (4) Rental of real estate, buildings, facilities, and equipment. However, the fund may not be used for payments authorized under IC 20-47-2 and IC 20-47-3.
- (5) To repair and replace buildings and to repair and replace building fixtures that are:
 - (A) owned or leased by the school corporation; and
 - (B) of a type constituting loss capable of being covered by casualty insurance.
- (6) Purchase, lease, repair, or maintenance of equipment, including maintenance vehicles to be used by the school corporation. However, the fund may not be used to pay for the following:
 - (A) The purchase, lease, repair, or maintenance of vehicles that are not maintenance vehicles.
 - (B) Except as provided in subdivision (7), equipment to be used primarily for interscholastic or extracurricular activities.
- (7) Service contracts for janitorial and custodial services, maintenance services, snow and ice removal services, trash removal services, mowing and lawn care services, pest control services, and any other routine services normally required in the maintenance or upkeep of school facilities.
- (8) Repair, replacement, or site acquisition that is necessitated by an emergency.
- (9) Construction, repair, replacement, remodeling, or maintenance of a school sports facility. However, the maximum expenditures under this subdivision in a calendar year may not exceed two and seven-tenths percent (2.7%) of the property tax revenues levied for the fund in the calendar year.
- (10) Utilities.
- (11) Property and casualty insurance.
- (12) Purchase, lease, upgrade, maintain, or repair technology that will not be allocated to student instruction and learning under IC 20-42.5, including the following:
 - (A) Computer hardware, computer software, wiring and computer networks, and communication access systems used to connect with computer networks or electronic gateways.
 - (B) Services of full-time or part-time computer maintenance employees.



- (C) Conducting nonrecurring inservice technology training of school employees.
- (D) Implementing the technology preparation curriculum. under IC 20-30-12.
- (E) Participating in a program to provide educational technologies, including:
 - (i) computers in the homes of students (commonly referred to as "the buddy system project") under IC 20-20-13-6;
 - (ii) the 4R's technology program; or
 - (iii) any other program under the educational technology program described in IC 20-20-13.
- (F) Obtaining any combination of equipment or services described in clauses (D) and (E).
- (13) To pay advances, together with interest on the advances, from the common school fund for educational technology programs under IC 20-49-4.
- (14) To pay for energy saving contracts entered into by a school corporation under IC 36-1-12.5.
- (15) To maintain a joint school established with a school corporation in an adjacent state under IC 20-23-11 as is otherwise provided by law for maintaining the public schools in Indiana.
- (16) To pay a judgment rendered against the school corporation, or rendered against an officer or employee of the school corporation for which the school corporation is liable under IC 34-13-2, IC 34-13-3, or IC 34-13-4 (or IC 34-4-16.5, IC 34-4-16.6, or IC 34-4-16.7 before their repeal).
- (17) To pay a claim or settlement for which the school corporation is liable under IC 34-13-2, IC 34-13-3, or IC 34-13-4 (or IC 34-4-16.5, IC 34-4-16.6, or IC 34-4-16.7 before their repeal).
- (18) To pay a premium, management fee, claim, or settlement for which the school corporation is liable under a federal or state statute, including IC 22-3 and IC 22-4.
- (19) To pay a settlement or claim for which insurance coverage is permitted under IC 20-26-5-4(a)(15).
- (20) All other lawful expenses that are not expenses described in IC 20-40-2-4.
- (21) To pay for expenses incurred as a result of unusual circumstances.
- (c) The fund shall be used to pay for services of school corporation employees who perform services considered to be a skilled trade by the United States Department of Labor, Employment and Training Administration. For purposes of this subsection, skilled trade services



do not include janitorial or comparable routine services normally provided in the daily operation of school facilities or equipment. Payment may be made for employee services only if the employees perform:

- (1) construction of;
- (2) renovation of;
- (3) remodeling of;
- (4) repair of; or
- (5) maintenance on;

the facilities and equipment of the school corporation.

SECTION 199. IC 20-42-3 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Seminary Township School Fund).

SECTION 200. IC 20-42.5-2-1, AS AMENDED BY P.L.126-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. A school corporation, charter school, or applicable nonpublic school individually, in collaboration with other school corporations, charter schools, or applicable nonpublic schools acting jointly, and through the educational services centers may undertake action to reduce noninstructional expenditures and allocate the resulting savings to student instruction and learning. Actions taken under this section include the following:

- (1) Pooling of resources with other school corporations, charter schools, or applicable nonpublic schools for liability insurance, property and casualty insurance, worker's compensation insurance, employee health insurance, vision insurance, dental insurance, or other insurance, whether by pooling risks for coverage or for the purchase of coverage, or by the creation of or participation in insurance trusts, subject to the following:
 - (A) School corporations, charter schools, and applicable nonpublic schools that elect to pool assets for coverage must create a trust under Indiana law for the assets. The trust is subject to regulation by the department of insurance as follows:
 - (i) The trust must be registered with the department of insurance.
 - (ii) The trust shall obtain stop loss insurance issued by an insurer authorized to do business in Indiana with an aggregate retention of not more than one hundred twenty-five percent (125%) of the amount of expected claims for the following year.
 - (iii) Contributions by the school corporations, charter schools, and applicable nonpublic schools, acting jointly,



- must be set at one hundred percent (100%) of the aggregate retention plus all other costs of the trust.
- (iv) The trust shall maintain a fidelity bond in an amount approved by the department of insurance. The fidelity bond must cover each person responsible for the trust for acts of fraud or dishonesty in servicing the trust.
- (v) The trust is subject to IC 27-4-1-4.5 regarding claims settlement practices.
- (vi) The trust shall file an annual **audited** financial statement in the form required by IC 27-1-3-13 with the **department of insurance** not later than March + May 1 of each year.
- (vii) The trust is not covered by the Indiana insurance guaranty association created under IC 27-6-8. The liability of each school corporation, charter school, and applicable nonpublic school is joint and several.
- (viii) The trust is subject to examination by the department of insurance. All costs associated with an examination shall be borne by the trust.
- (ix) The department of insurance may deny, suspend, or revoke the registration of a trust if the commissioner finds that the trust is in a hazardous financial condition, the trust refuses to be examined or produce records for examination, or the trust has failed to pay a final judgment rendered against the trust by a court within thirty (30) days.
- (B) The department of insurance may adopt rules under IC 4-22-2 to implement this subdivision.
- (2) Electing, as an individual school corporation, charter school, or applicable nonpublic school, or as more than one (1) school corporation, charter school, or applicable nonpublic school acting jointly, to aggregate purchases of natural gas commodity supply from any available natural gas commodity seller for all schools included in the aggregated purchases. A rate schedule that is:
 - (A) filed by a natural gas utility; and
- (B) approved by the Indiana utility regulatory commission; must include provisions that allow a school corporation, charter school, or applicable nonpublic school, or more than one (1) school corporation, charter school, or applicable nonpublic school acting jointly, to elect to make aggregated purchases of natural gas commodity supplies. Upon request from a school corporation, charter school, or applicable nonpublic school, a natural gas utility shall summarize the rates and charges for providing



services to each school in the school corporation, to the charter school, or to the applicable nonpublic school, or to each school in a school corporation, charter school, and applicable nonpublic school that are acting jointly, on one (1) summary bill for remitting payment to the utility.

- (3) Consolidating purchases with other school corporations, charter schools, applicable nonpublic schools, or units of government of the following:
 - (A) School buses and other vehicles and vehicle fleets.
 - (B) Fuel, maintenance, or other services for vehicles or vehicle fleets.
 - (C) Food services.
 - (D) Facilities management services.
 - (E) Transportation management services.
 - (F) Curricular materials, technology, and other school materials and supplies.
 - (G) Any other purchases a school corporation, charter school, or applicable nonpublic school may require.

Purchases may be made by contiguous school corporations, including charter schools or applicable nonpublic schools in the contiguous school corporations, as part of regional consolidated purchasing arrangements, or from consolidated sources under multistate cooperative bidding arrangements.

SECTION 201. IC 20-43-15 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Dual Credit Teacher Stipend Matching Grant Fund).

SECTION 202. IC 20-44-2-4, AS AMENDED BY P.L.244-2017, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. A school corporation may impose a levy for a fund (before January 1, 2019) or its operations fund, (after December 31, 2018), as permitted in IC 20-48-1-7, to repay an emergency loan to the fund (before January 1, 2019) or operations fund. (after December 31, 2018).

SECTION 203. IC 20-45-8-29, AS ADDED BY P.L.236-2023, SECTION 152, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 29. (a) This chapter expires on the later of:

- (1) January 1, 2045; or
- (2) the date on which all bonds or lease agreements outstanding on July 1, 2023, for which a pledge of tax revenue is made under this chapter are completely paid.
- (b) Not later than December 31, 2023, the fiscal officer of the county shall provide to the department of local government finance:



- (1) a list of each bond or lease agreement outstanding on July 1, 2023, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable website containing local government information (the Indiana gateway for governmental units).

SECTION 204. IC 20-45-9-1, AS ADDED BY P.L.236-2023, SECTION 153, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter does not apply to a qualified school corporation until the expiration of IC 20-45-8 under IC 20-45-8-29(a). IC 20-45-8-29.

SECTION 205. IC 20-45-9-3, AS ADDED BY P.L.236-2023, SECTION 153, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. A qualified school corporation's property tax levy under this chapter for a calendar year is a property tax levy for the qualified school corporation's operations fund equal to the amount of the distribution that the qualified school corporation received in the year preceding the expiration of IC 20-45-8 under IC 20-45-8-29(a). IC 20-45-8-29. The property tax levy under this chapter is part of the maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the qualified school corporation's operations fund.

SECTION 206. IC 20-46-8-11, AS ADDED BY P.L.236-2023, SECTION 155, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 11. (a) This chapter does not apply to a qualified school corporation until the expiration of IC 20-45-8 under IC 20-45-8-29(a). IC 20-45-8-29.

- (b) As used in this section, "qualified school corporation" has the meaning set forth in IC 20-45-9-2.
- (c) The property tax levy limits imposed by section 1 of this chapter do not apply to property taxes imposed by a qualified school corporation under IC 20-45-9.
- (d) For the purpose of computing the maximum permissible operations fund property tax levy imposed on a qualified school corporation by section 1 of this chapter, the qualified school corporation's maximum permissible operations fund levy for a particular year does not include that part of the levy described in subsection (c).

SECTION 207. IC 20-51-1-4, AS ADDED BY P.L.182-2009(ss),



SECTION 364, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) "Cost of education" means the tuition and fees that would otherwise be charged by a participating school to:

- (1) an eligible student; or
- (2) a parent of an eligible student.
- (b) In the case of an eligible pupil who attends a public school, the term includes any transfer tuition charged to the eligible student or a parent of the eligible student.

SECTION 208. IC 20-51-1-4.7, AS AMENDED BY P.L.242-2017, SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4.7. "Eligible school" refers to a public or nonpublic elementary school or high school that:

- (1) is located in Indiana;
- (2) requires an eligible choice scholarship student to pay tuition or transfer tuition to attend;
- (3) voluntarily agrees to enroll an eligible choice scholarship student;
- (4) is accredited by either the state board or a national or regional accreditation agency that is recognized by the state board;
- (5) administers the statewide assessment program;
- (6) is not a charter school or the school corporation in which an eligible choice scholarship student has legal settlement under IC 20-26-11; and
- (7) submits to the department only the student performance data required for a category designation under IC 20-31-8-3.

SECTION 209. IC 20-51-1-6, AS AMENDED BY P.L.242-2017, SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) "Participating school" refers to a public or nonpublic school that:

- (1) an eligible student is required to pay tuition or transfer tuition to attend;
- (2) voluntarily agrees to enroll an eligible student;
- (3) is accredited by either the state board or a national or regional accreditation agency that is recognized by the state board; and
- (4) administers the tests under the statewide assessment program or administers another nationally recognized and norm-referenced assessment of the school's students.
- (b) The term does not include a public school in a school corporation where the eligible student has legal settlement under IC 20-26-11.

SECTION 210. IC 20-51-4-4, AS AMENDED BY P.L.165-2021,



SECTION 177, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) The amount an eligible choice scholarship student is entitled to receive under this chapter for a school year is equal to the following:

- (1) The lesser of the following:
 - (A) The sum of the tuition or transfer tuition and fees required for enrollment or attendance of the eligible choice scholarship student at the eligible school selected by the eligible choice scholarship student for a school year that the eligible choice scholarship student (or the parent of the eligible choice scholarship student) would otherwise be obligated to pay to the eligible school.
 - (B) For the state fiscal year beginning July 1, 2021, and each state fiscal year thereafter, an amount equal to ninety percent (90%) of the state tuition support amount determined under section 5 of this chapter.
- (2) In addition to the amount described in subdivision (1), if the eligible choice scholarship student has been identified as eligible for special education services under IC 20-35 and the eligible school provides the necessary special education or related services to the eligible choice scholarship student, any amount that a school corporation would receive under IC 20-43-7 for the eligible choice scholarship student if the eligible choice scholarship student attended the school corporation. However, if an eligible choice scholarship student changes schools during the school year after the December 1 count under IC 20-43-7-1 of eligible pupils enrolled in special education programs and the eligible choice scholarship student enrolls in a different eligible school, any choice scholarship amounts paid to the eligible choice scholarship student for the remainder of the school year after the eligible choice scholarship student enrolls in the different eligible school shall not include amounts that a school corporation would receive under IC 20-43-7 for the eligible choice scholarship student if the eligible choice scholarship student attended the school corporation.
- (b) The amount an eligible choice scholarship student is entitled to receive under this chapter if the eligible student applies for the choice scholarship under section 7(e) of this chapter shall be reduced on a prorated basis in the manner prescribed in section 6 of this chapter.

SECTION 211. IC 20-51.4-5.5-4 IS REPEALED [EFFECTIVE JULY 1, 2025]. See. 4. (a) If it is reasonably expected by the commission for higher education that a CSA participating entity will



receive, from payments made under the CSA program, more than one hundred thousand dollars (\$100,000) during a particular school year, the CSA participating entity shall, on or before a date prescribed by the treasurer of state, provide the treasurer of state evidence, in a manner prescribed by the treasurer of state, indicating that the CSA participating entity has unencumbered assets sufficient to pay the treasurer of state an amount equal to the amount expected to be paid to the CSA participating entity under the CSA program during the particular school year.

(b) Each CSA participating entity that accepts payments made from a CSA account under this article shall provide a receipt to the parent of a career scholarship student or to the emancipated career scholarship student for each payment made.

SECTION 212. IC 20-52 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Student Enrichment Grants).

SECTION 213. IC 21-18-15.1-9, AS ADDED BY P.L.74-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. (a) The commission shall annually prepare a report that includes the following:

- (1) Information regarding school corporations and charter schools that participate in the pilot program.
- (2) The annual retention rate of teachers employed by a school corporation or charter school who completed the school corporation's or charter school's teacher residency program within the immediately preceding five (5) years.
- (3) The number of program participants who were not employed by a school corporation or charter school after completing the school corporation's or charter school's teacher residency program.
- (4) The number of teachers who completed a teacher residency program under this chapter in the immediately preceding five (5) years and received, based on a staff performance evaluation for the year, a rating of:
 - (A) highly effective;
 - (B) effective;
 - (C) improvement necessary; or
 - (D) ineffective.

The commission shall provide the total number of teachers described in this subdivision who received each rating listed in clauses (A) through (D).

- (5) (4) The number of teachers who:
 - (A) completed a teacher residency program under this chapter



- in the immediately preceding five (5) years; and
- (B) took leadership roles, as determined by the commission, during their employment with a school corporation or charter school in Indiana.
- (b) Not later than July 1 of each year, the commission shall submit the report described in subsection (a) to the following:
 - (1) The governor.
- (2) The general assembly in an electronic format under IC 5-14-6. SECTION 214. IC 31-36-3-4, AS AMENDED BY P.L.200-2023, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) As used in this section, "homeless youth" means an individual who:
 - (1) is:
 - (A) at least sixteen (16) years of age; and
 - (B) less than eighteen (18) years of age;
 - (2) is unemancipated;
 - (3) is mentally competent; and
 - (4) lives in a situation described in 42 U.S.C. 11434a(2)(A) and
 - 42 U.S.C. 11434a(2)(B) with or without the consent of the individual's parent, guardian, or custodian.
- (b) An individual identified in subsection (c)(3) who presents a fee and consent waiver affidavit described in subsection (c) on behalf of a homeless youth to the appropriate agency or entity shall:
 - (1) have access, without charge and the consent of a parent, guardian, or custodian, to the homeless youth's:
 - (A) certificate of birth;
 - (B) photo identification card under IC 9-24-16-10(c); and
 - (C) Indiana driver's license; and
 - (2) be permitted to enroll the homeless youth in adult basic education services and register the homeless youth for the Indiana high school equivalency examination following the completion of an exit interview by the homeless youth under IC 20-33-2-9.

IC 20-33-2-28.5.

- (c) A fee and consent waiver affidavit executed under this subsection shall contain the following:
 - (1) The homeless youth's:
 - (A) full name; and
 - (B) date of birth.
 - (2) The name, address, and telephone number of the government entity, school corporation liaison for homeless youth, or nonprofit organization that:
 - (A) is providing services to the homeless youth; and



- (B) will accept delivery of mail for the homeless youth.
- (3) The name of the legal representative of the government entity, school corporation liaison for homeless youth, or nonprofit organization described in subdivision (2).
- (4) The signature of the legal representative described in subdivision (3) and the date of the signature.
- (5) The signature of the homeless youth and the date of the signature.

A fee and consent waiver affidavit executed under this subsection must be verified by affirmation or representation.

SECTION 215. IC 34-30-2.1-281 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 281. IC 20-34-3-24 (Concerning the use of bleeding control kits by school employees).

SECTION 216. IC 34-30-14-7, AS AMENDED BY P.L.250-2023, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. A teacher:

- (1) who meets the training or certification requirements prescribed by the state board under IC 20-28-5.5-1(b) **IC** 20-28-5.5-1 or IC 20-28-5.5-1.5; and
- (2) who:
 - (A) performs cardiopulmonary resuscitation on;
 - (B) performs the Heimlich maneuver on;
 - (C) removes a foreign body that is obstructing an airway of; or
 - (D) uses an automated external defibrillator on;

another person, in the course of employment as a teacher;

is not liable in a civil action for damages resulting from an act or omission occurring during the provision of emergency assistance under this section, unless the act or omission constitutes gross negligence or willful and wanton misconduct.

SECTION 217. [EFFECTIVE UPON PASSAGE] (a) The general assembly recognizes that this act repeals IC 20-19-10 effective July 1, 2025, and that HEA 1272-2025 adds IC 20-19-10-10, effective July 1, 2025. The general assembly intends to repeal IC 20-19-10 effective July 1, 2025.

(b) This SECTION expires January 1, 2026.

SECTION 218. An emergency is declared for this act.



Speaker of the House of Representatives	
President of the Senate	
President Pro Tempore	
Governor of the State of Indiana	
Date:	Time:

