

2009 FIRST SPECIAL SESSION DIGEST OF ENACTMENT

DIGEST OF HB1001 (Updated June 30, 2009 5:09 pm - DI 73)

Budget bill. Makes appropriations for the operation of state government and the delivery of Medicaid and other services. Authorizes capital projects. Specifies that the budget agency shall calculate whether tax collections for the state fiscal year ending June 30, 2010, exceed the May 27, 2009, adjusted state revenue forecast for that state fiscal year. Provides that if actual receipts for the state fiscal year ending June 30, 2010, exceed the adjusted state revenue forecast, 50% of the excess revenue is appropriated to the department of education (DOE) to be used as a special one time tuition support distribution to increase the foundation amount for each school corporation eligible for a tuition support distribution. Specifies a school funding formula. Provides that the governor shall cause reversions of \$25,000,000 to be made from state general fund appropriations to non-public safety agencies and programs each year of the biennium. Adds requirements concerning money available under ARRA for: (1) Title I grants; and (2) special education funding. Specifies the maximum term for certain bonds and loans. Authorizes a local unit issuing debt to provide for a repayment schedule that will result in the same or a lower amount of interest being paid on obligations that would be issued using nearly equal payment amounts. Establishes the office of department of child services ombudsman within the department of administration. Prohibits the Indiana horse racing commission and the Indiana gaming commission from: (1) imposing, charging, or collecting by rule a fee that is not authorized by statute on any party to a proposed transfer of an ownership interest in a license; or (2) making the approval of a proposed transfer of an ownership interest in a license contingent upon the payment of any amount that is not authorized by statute. Provides that Vincennes University is not required to make employer contributions to the Indiana state teachers' retirement fund (TRF) for the employment during the period July 1, 2001, through June 30, 2009, of Vincennes University's employees who are members of the pre-1996 plan. Provides for a phase-in beginning July 1, 2009, of employer contributions to be made to TRF for those employees. Allows the Marion County health and hospital corporation to place on the ballot in November 2009 a local public question regarding a project to be financed by the issuance of bonds or the entering into of a lease. Establishes the green industries fund to provide grants and loans to Indiana manufacturers. Reallocates the cigarette tax revenue that is used to offset the employer health plan tax credit to the state general fund and a new state retiree health benefit trust fund. Extends expiration date of certain enterprise zones. Delays the beginning of the general reassessment until 2010. Eliminates the requirement that a property tax exemption application be filed every two years for certain property. Provides that a change in ownership of tangible property that continues to be used for an exempt purpose does not terminate an exemption. For the mortgage deduction and the standard deduction, requires the application to be completed and dated in the calendar year for which the person wishes to obtain the deduction, but allows filing on or before January 5 of the next year. Provides that if a notice of review of a property tax assessment is filed for an assessment that increased by more than 5% over the preceding assessment, the assessor has the burden of proving that the assessment is correct. Makes changes to the law governing referenda on bonds and leases for controlled projects. Changes deadlines for review of budgets, levies, and tax rates. Exempts public utility and governmental easement documents from the property sales disclosure filing requirement. Provides that certain properties are considered homesteads even though they are not owned by the individuals residing on them or by certain trusts. Requires county auditors to reinstate any standard deductions terminated because of the ownership of the properties upon receiving proof of the property's eligibility for the deduction and that the individual residing on the property is not claiming any additional standard deductions. Provides that levy limits do not apply to a civil taxing unit in the first year in which the civil taxing unit becomes a participating unit in a fire protection territory, but requires such a civil taxing unit to submit its proposed budget, levy, and tax rate for the fire protection territory to the department of local government finance (DLGF) for approval. Specifies that participating units in a fire protection territory may agree to change the provider unit of the territory. Eliminates the local government tax control board and

the school property tax control board. Removes the expiration date for the county boards of tax adjustment. Allows the DLGF to specify trending values for an area if the county assessor is more than six months late in providing assessed values to the county auditor. Establishes procedures for determining the amount of a levy for a community mental health center or a community mental retardation and other developmental disabilities center that is exempt from levy limitations. Allows the assessment training and administration fund to be used for data base management expenses. Changes the tax increment replacement amount for a tax increment financing (TIF) district in Marion County so that the personal property increment may be used regarding obligations issued before May 8, 1989. Provides that the levy limits do not apply to assessments or taxes for tax increment replacement. Specifies when a mobile or manufactured home may be treated as inventory, and permits the waiver of property taxes on an abandoned mobile or manufactured home. Provides that a public utility company's tangible personal property that is locally assessed as fixed property is instead assessed as distributable property. Allows a taxing unit that experiences a property tax shortfall with respect to taxes payable in 2009 or 2010 resulting from the bankruptcy of a motor vehicle transmission manufacturer to obtain a loan from the rainy day fund. Provides for a loan from the rainy day fund to the city of LaPorte and to a county in which voting equipment has been damaged or destroyed in a natural disaster. Makes changes to bring Indiana in conformance with the Streamlined Sales and Use Tax Agreement as amended through September 5, 2008. Updates the definition of "gross retail income" to coincide with the definition of "sales price". Provides relief for retail merchants if there is a change in the sales and use tax rate. Makes permanent the sourcing rule for floral deliveries providing that a sale is sourced in some cases to the location of the florist where the order originated. Provides that the sale of Internet access service or certain ancillary telecommunication services are sourced to the customer's place of primary use. Updates references to the Internal Revenue Code and requires certain adjustments for the purposes of calculating adjusted gross income. Provides that a taxpayer is entitled to a state tax credit for a contribution to a scholarship granting organization. Provides that the contribution must be used by the scholarship granting organization in a scholarship program to provide scholarships to eligible students. Limits the total amount of tax credits that may be awarded to \$2,500,000 in any state fiscal year. Extends the Hoosier business investment tax credit through 2013. For purposes of the tax credit for contributions to the college choice 529 education savings plan: (1) defines "contribution" to exclude rollovers from other 529 savings plans; and (2) excludes value added to the account through earnings of bonus points. Allows county option income tax revenue to be used to pay certain redevelopment bonds. Requires new retail merchants to file returns and remit sales tax electronically. Requires refiners, terminal operators, and qualified distributors to remit prepaid sales taxes through the department's online tax filing system. Allows the department of state revenue (DOR), subject to office of management and budget approval, to make a new prepayment rate determination if the price of gasoline has changed by at least 25% since the most recent determination. Uses 80% instead of 90% of the estimated tax liability in making the determination. Provides that an individual may claim a deduction for state income tax purposes for property taxes that: (1) were imposed on the individual's principal place of residence for the March 1, 2007, assessment date or the January 15, 2008, assessment date; (2) are due after December 31, 2008; and (3) are paid in 2009 on or before the due date for the property taxes. Requires all new withholding tax registrants to file returns and remit the withholding taxes electronically through the DOR's online tax filing program. Includes vehicles that operate on biodiesel or ultra low sulfur diesel fuel for purposes of the Hoosier alternative fuel vehicle manufacturer income tax credit. Specifies that for research expense incurred after December 31, 2009, a taxpayer may choose to have the amount of the research expense tax credit determined under the existing calculation or under an alternative calculation providing the amount of the credit is equal to 10% of the part of the taxpayer's Indiana qualified research expense for the year that exceeds 50% of the taxpayer's average Indiana qualified research expense for the preceding three years. Provides that after December 31, 2010, the DOR in cooperation with the DLGF and the budget agency shall provide data annually that: (1) identifies the total number of individual taxpayers that live within a particular municipality; (2) identifies the income of those taxpayers; and (3) includes certain other information. Adds a definition of "pass through entity" to the income tax statutes. Provides that income from a pass through entity shall be characterized in a manner consistent with the income's characterization for federal income tax purposes and attributed to Indiana as if the person,

corporation, or pass through entity that received the income had directly engaged in the income producing activity. Requires certain large tax refunds to be applied against future tax liability. Provides that the maximum amount of the state tax credit for media production expenditures for all taxpayers in a state fiscal year is \$2,500,000 (rather than \$5,000,000). Repeals the sales tax exemption for property acquired for direct use in a qualified media production. Allows the DOR to require a person who is paying outstanding sales tax or withholding tax liability using periodic payments to make the periodic payment by electronic funds transfer through an automatic withdrawal from a financial institution. Amends the county adjusted gross income tax, county option income tax, and county economic development income tax statutes to provide that the budget agency (rather than the DOR) certifies the revenue distribution to counties. Makes changes concerning commercial motor vehicle excise tax distributions. Adds the utility receipts tax to the taxes for which a six year, rather than a three year, limit on assessment applies if gross receipts are understated by at least 25%. Makes various changes in tax procedure and administration, including changes concerning provisional property tax bills, appeals of assessments of certain industrial facilities, the levy appeal for assessed value growth, school assessment ratio studies, sales tax on gasoline, the sales tax exemption for leased aircraft, electronic filing; tax withholding, inheritance tax liens and interest accrual, notice of revoked retail merchant certificates, motor fuel tax procedures, and DOR refunds. Makes various changes in tax law, including sales tax exemptions for certain equipment involved in providing video services or monitoring blood glucose, an income tax deduction for solar powered roof fans, income taxation of certain foreign real estate investment trusts, the coal gasification technology investment tax credit, gasoline tax relief for certain diverted shipments, certain off-road vehicles under the motor carrier fuel tax statute, and road tractors under the commercial vehicle excise tax. Provides that the state treasurer shall invest in obligations of the Marion county capital improvement board (CIB) if certain conditions are met. Provides that the investment may not exceed \$9 million per year for 2009 through 2011. Provides terms for the CIB obligations issued to the state treasurer. Permits the Marion County city-county council to increase, before September 1, 2009, the innkeeper's tax by not more than 1% (9% to 10%). Permits during January through March 2013 the supplemental auto rental excise tax to be increased by not more than 2% (4% to 6%) and the admissions tax to be increased by not more than 4% (6% to 10%). Deposits the revenue from the county tax increases in a new sports and convention facilities operating fund for the CIB. Restricts the use of the new operating fund to paying usual and customary operating expenses with respect to capital improvements owned, leased, or operated by the CIB. Allows for an addition to the Marion County professional sports development area to include the hotels in an area bounded by Washington, Illinois, and Maryland streets. Provides for state sales taxes and state and local income taxes from the additional area to be captured for the CIB up to \$8,000,000 per year. Allows the captured taxes to be deposited in the new sports and convention facilities operating fund for the CIB if: (1) the budget director determines that the innkeepers' tax is imposed at the maximum rate and in effect on January 1 of a year (September 1 for 2009); or (2) the city-county council raises at least \$4 million from the innkeeper's tax and the capital improvement board issues obligations to the state treasurer. Reduces the number of appointments to the CIB by the county commissioners from two members to one members. Provides that one member shall be appointed to the CIB jointly by majority vote of a body consisting of one member of the board of county commissioners of each county (other than Marion County) in which a stadium and convention building food and beverage tax is in effect. Provides that the terms of the members of the CIB expire January 15, 2010, and new members must be appointed to serve terms beginning January 15, 2010. Requires the CIB to submit its operating and capital budget for review, approval, or rejection to the city-county council. Requires the CIB to present a long range financial plan to the city-county council before January 1, 2010. Requires the state board of accounts (SBOA) to do a financial and compliance audit annually of the CIB. Requires the CIB to submit the SBOA reports to the city-county council. Requires the city-county council to review the SBOA reports at a public hearing. Requires the city-county council to approve the issuance of revenue and general obligation bonds by the CIB. Removes the Marion County board of commissioners from the review and approval of general obligation bonds and adds a requirement for the mayor's approval. Makes corresponding changes. Authorizes an admissions tax for paid admissions to certain sports and recreational complexes. Provides that the admissions tax rate is 5% of the price of admission. Exempts certain events. Specifies the uses of the tax revenue. Establishes the Ohio

River bridges project commission. Allows money in a major bridge fund in Allen County to be used for construction and maintenance for other bridges. Requires that a part of State Road 331 be operated as a limited access facility. Authorizes the Earlham College Trust personalized license plate. Provides for a referendum in November 2009 in Lake, Porter, LaPorte, and St. Joseph counties for the creation of a regional transportation district in northern Indiana ("district"). Provides that the district is created January 1, 2010, if the voters in at least two of the counties vote in favor of the creation of the district. Specifies that the district consists of all the incorporated and unincorporated territory in those counties where the majority of those voting on the public question vote in favor of creating the district. Provides for a regional funding, service area, and coordination board, a regional transportation district advisory board, a commuter rail service board (which is the northern Indiana commuter rail service board (NICTD)), a rail service advisory board, a bus service board, and a bus service advisory board. Creates a rail and bus service division for the district. Provides that the bus service division serves Lake County and Porter County (if the county is a member county). If the district is established, transfers authority to fund and operate a bus system from Lake County and Porter County or municipalities within Lake County or Porter County (if the county is a member county) to the bus service division, and terminates the existing transportation authorities and corporations in Lake and Porter counties. Authorizes the bus service division to impose a property tax, including a property tax pledged before January 1, 2010, to pay for bonds, loans, other obligations, or lease rentals related to a public transportation system in Lake County or Porter County (if the county is a member county). Provides that the property tax may be imposed only in the area in which the property tax could have been imposed for property taxes first due and payable in 2010. Permits the district board to impose a regional public transportation improvement tax on the income of individuals residing in a member county. Provides that the maximum improvement tax rate in any member county is 0.25%. Requires the improvement tax rate for capital in each member county to be based on the capital improvement needs of each member county as determined by the district board. Requires the improvement tax rate for operating in each member county to be based on the number of passengers and passenger miles. Permits each division board to contract with the Indiana finance authority for issuing debt. Provides that the Anderson airport area may be designated an airport development zone by the Anderson airport board. Authorizes the board of an airport authority established by the city of Gary to enter into a lease, management agreement, or other contract with a person to use, plan, design, acquire, construct, reconstruct, improve, extend, expand, lease, operate, repair, manage, maintain, or finance all or part of the airport and related facilities for a period not to exceed 99 years.

Provides that an airport authority may enter into a lease, management agreement, or other contract concerning all or part of an airport without complying with the statute concerning BOT agreements and operating agreements. Provides that if the Gary airport authority enters into a lease, management agreement, or other contract concerning all or substantially all of its airport, the authority shall make distributions from payments received under the lease, management agreement, or other contract in installments and on dates determined by the Gary city council. Provides that the distributions are to be deposited in the Gary general fund. Requires the development board of the northwest Indiana regional development authority to separately account for money received or designated for construction, reconstruction, renovation, purchase, lease, acquisition, and equipping in a lease account separate from its general account. Provides that a member of the NICTD board of trustees appointed or reappointed after December 31, 2009, by the county commissioners of a county must be a resident of the county that the member represents and a member of the board of county commissioners of the county that the member represents. Provides that for appointments or reappointments to the NICTD board of trustees after December 31, 2009, the member representing the rest of the state, the passenger member, and the employee member are all nonvoting members. Provides that if Porter County ceases to be a member of the northwest Indiana regional development authority (RDA), the fiscal bodies of two or more municipalities located in Porter County may adopt ordinances to become members of the RDA. Provides that if two or more municipalities in Porter County become members of the RDA, the \$3,500,000 annual transfers of county economic development income tax revenue to the RDA continue. Provides that the total gross weight with load of a vehicle or combination of vehicles transporting an ocean going container may not exceed 95,000 pounds. (The current weight limit may not exceed 90,000 pounds.) Provides that: (1) an ordinance adopted by a city or a town concerning the use of golf carts on a

highway under the jurisdiction of the city or the town may not conflict with a driver's licensing requirement of another provision of the Indiana Code; and (2) that certain equipment, titling, and registration requirements do not apply when a golf cart is operated under the authority of an ordinance. Allows the Indiana department of transportation to enter into leases of highway rights-of-way and other state agencies to enter into leases on state property, for which responsibility is assigned to the lessee for the growth, maintenance, and harvesting of grasses or other plants that are suitable for processing into fuels or other energy products. Extends the expiration date of the office of the secretary of family and social services (FSSA), the office of Medicaid policy and planning, the statutes concerning directors of divisions within FSSA, and certain advisory committees under the FSSA statutes. Makes changes to the special employment and training services fund. Provides that the governor may direct the Indiana board of pharmacy to develop a prescription drug program that includes a standard format for an official tamper resistant prescription drug form for prescriptions. Provides that certain parental reimbursement obligations shall be paid directly to the department of child services (DCS) and not to the local court clerk so long as the child in need of services case, juvenile delinquency case, or status offense case is open. Specifies certain requirements for DCS contracts regarding collection of parental reimbursement amounts. Provides that the DCS is not responsible for costs of child services for children placed out of state unless the director recommends or approves the placement. Changes the membership of the statewide independent living council. Removes provisions limiting the health facilities subject to the quality assessment fee based on the health facility's Medicaid utilization rate and annual Medicaid revenue. Eliminates the exemption from the quality assessment fee for health facilities that receive only Medicare revenues. Provides an exemption for hospital based health facilities. Eliminates the role of the DOR in collecting quality assessment fees. Specifies the percentage distribution of money collected from the quality assessment depending on whether the state is receiving an adjusted federal medical assistance percentage under ARRA. Extends the health facility quality assessment fee until August 1, 2011. Delays the implementation of fiscal year budgeting for school corporations. Repeals a provision requiring the calculation of a state average assessment ratio. Provides that a school corporation is to receive its proportionate share of any delinquent property taxes paid that are attributable to a year in which the school corporation did not receive 100% of its general fund distribution because of unpaid taxes. Provides that the state personnel department shall allow a school corporation to elect to provide coverage of health care services for active and retired employees of the school corporation under a state employee health plan. Provides that if a school corporation elects to cover employees under a state employee health plan, all employees covered under a prior policy must be covered under the state employee health plan. Provides that a charter school or conversion charter school that has received an advance for operational costs from the common school fund does not have to make principal or interest payments during the state fiscal years beginning July 1, 2009, and July 1, 2010. Provides that Senator David C. Ford educational technology fund may be used for a school technology program developed by the department of education (DOE). Provides that a charter school may receive technology funds. Makes changes to the driver qualifications for a special purpose bus. Amends the circuit breaker levy replacement grant for school corporations. Permits the DOE to provide for data retrieval of timely student test numbers beginning in 2010. Requires a school corporation to notify a teacher that the governing body will consider nonrenewal of the teacher's contract for the next school term before June 1 in an even-numbered year or the later of June 15 or the date a budget act is enacted by the general assembly in an odd-numbered year. Provides that a school corporation's expenditures from its capital projects fund for utility services or property or casualty insurance may not in 2010 and in 2011 exceed 3.5% of the school corporation's 2005 calendar year distribution. Requires Prairie Township School Corporation to reorganize by consolidating with an adjacent school corporation under the school consolidation provisions. Specifies that if federal rules, regulations, or directives require the use of collective program results of tests to evaluate educators in order to qualify for those federal funds, collective program results of tests used by any school corporation that would receive federal funds may be used as a factor, but not the sole factor, to evaluate educators. Provides that if collective testing results are used as a factor in evaluations by a school corporation, they must be applied to all educators in that school corporation. Requires the DOE to develop a charter school facilities incentive grants program before January 1, 2010, using priority criteria set forth in federal law. Provides that the DOE

shall establish a pilot program to provide funding for a statewide total of up to 200 students who attend virtual charter schools in the school year ending in 2010 and 500 students who attend virtual charter schools in the school year ending in 2011. Specifies that the pilot program shall focus on children who have medical disabilities or circumstances that prevent them from attending school or for whom a virtual charter school is a better alternative than a traditional school. Provides that the funding amount is the virtual charter school's ADM multiplied by 80% of the statewide average basic tuition support. Requires the DOE to adopt rules to govern the operation of virtual charter schools. Provides that the Brown County School Corporation is not required to make principal or interest payments during the state fiscal years beginning July 1, 2009, and July 1, 2010, on any loan received by the school corporation from the state rainy day fund. Increases the maximum amount of bonds that may be outstanding for a state educational institution's qualified energy savings projects from \$10,000,000 to \$15,000,000 per campus and requires any savings by Purdue University and Indiana University in excess of debt payments to be used to fund basic research for the Indiana Innovation Alliance. Provides that the amount of bonds outstanding for Ivy Tech Community College at any time for qualified energy savings projects may not exceed \$45,000,000. Provides that qualified energy savings project bonds are not eligible for fee replacement. Requires the department of workforce development to release certain data to the legislative services agency for the purpose of forecasting tax revenues. Restores language removed by HEA 1358-2009 concerning application of foreclosure proceeds to delinquent property taxes. Provides that the department of financial institutions may adopt emergency rules to provide for a system of licensing creditors and mortgage loan originators that meets the requirements of the federal Secure and Fair Enforcement for Mortgage Licensing Act of 2008. Specifies that a reference to a federal law in the Uniform Consumer Credit Code is a reference to the law in effect December 31, 2008. Specifies that a reference to a federal law or federal regulation in Title 28 of the Indiana Code is a reference to the law or regulation in effect December 31, 2008. Regulates fees imposed by a local firefighting unit. Allows townships to provide fire protection or emergency services within a municipality that lies at least in part in the township and does not have a full-time, paid fire department without contracts if both legislative bodies approve. (Current law requires a municipality to lie entirely within the township to permit the arrangement.) Allows a political subdivision to borrow money from a financial institution for a public works project for ten (rather than six) years. Specifies certain additional powers for redevelopment commissions. Adds Wabash County to the counties that may annex noncontiguous property to be used as an industrial park. Authorizes a city or county in which a riverboat is docked or located or gambling games are located to enter into one or more agreements or leases with a school corporation or another public or private entity to provide for the construction or renovation of a school building that will be used by the school corporation. Allows the members of the board of directors of a redevelopment authority to be residents of or have their place of employment within the unit that created the redevelopment authority, under certain circumstances. Establishes requirements concerning the use of amounts in 1925, 1937, and 1953 public safety pension funds. Allows a public transportation corporation outside Marion County to provide service outside a municipality's corporate boundaries without charging rates that are sufficient to cover the expanded service. Repeals the requirement that the public transportation corporation hold a public hearing concerning proposed expanded service and the information related to the hearing. Repeals a provision specifying that a motor carrier authorized to perform transportation service described at such a hearing is eligible to provide the service if the motor carrier takes certain actions. Provides that if the courts begin collecting the automated record keeping fee on pre-trial diversions and prosecutor deferrals, all of the additional revenue goes to the homeowner protection unit account established within the state general fund. Allows local option income taxes for a levy freeze, public safety, or property tax relief to be adopted in 2009 at any time before November 1, 2009 (rather than before August 1, 2009). Legalizes the method used by the DLGF to reduce the 2009 maximum permissible ad valorem property tax levy of taxing units that paid benefits to members of the "old" police and firefighter pension funds. Extends the time in which certain nonprofit entities may file a property tax exemption application. Permits the balance of a county's family and children's fund or county's children's psychiatric residential treatment services fund to be transferred to the county rainy day fund. Provides, for counties with an April 1, 2009, aggregate balance of at least \$10,000,000 in the county's family and children's fund and children's

psychiatric residential treatment services fund (required to be transferred to the county levy excess fund under P.L.146-2008), that the county may transfer \$1,000,000 from its levy excess fund to the county's rainy day fund and two-thirds of the balance to civil taxing units in the county for public safety. Provides for two semiannual installments of revenue replacing homestead credits granted to taxpayers in 2009 and 2010.

Allows borrowing by a fire protection district that was initially established in 2006, has experienced significant revenue shortfalls due to cumulative mathematical errors in the calculation of its maximum permissible property tax levies in 2007 and 2008, and may experience a significant revenue shortfall in 2009 and 2010 requiring the district to seek funds in addition to the amounts certified for the district's current budget to provide fire protection to district residents. Establishes a credit for property taxes payable in 2010 for homesteads owned by residential trusts that did not receive the standard deduction for taxes payable in 2009. Provides that the amount of the credit is the remainder of the 2009 taxes paid minus the tax liability that would have applied if the trust had been eligible for the standard deduction. Provides a refund of gross income taxes erroneously paid for 2003 and 2004 by a town if the town also paid the utilities receipts tax for the same year. Provides that a designating body may by resolution approve the expansion of a professional sports and convention development area after June 30, 2009, to include a hotel designated by the designating body, and increases the maximum amount that may be captured by an area in South Bend. Authorizes the general assembly to convene a technical session of the general assembly before October 1, 2009, to consider and act upon certain bills. Amends the provisions concerning railroad whistle posts. Requires the legislative council shall establish a two year study committee to study issues related to the school funding formula. Establishes the gaming study committee. Requires the commission on state tax and financing policy to study various topics. Requires DOR to conduct a feasibility study related to cigarette stamp design and use. Provides for a study committee to study the mission, organization, and management structure of the I-Light Fiber Optic Network and submit a report to the governor and the legislative council. Requires the commission for higher education with the assistance of SSACI to study the funding of college scholarship programs provided by SSACI and the state's public universities. Establishes the criminal code evaluation commission. Requires the budget agency to review the costs of providing employee health, vision, and dental insurance for state employees and employees of school corporations and public universities. Makes other changes concerning taxation and state and local finance.