



Session Wrap Up  
March 13, 2024

# LEGISLATIVE UPDATE



## INCPAS Final Update

Click here for current Bill Track:

INCPAS	<a href="http://tinyurl.com/INCPAS-2024">http://tinyurl.com/INCPAS-2024</a>
INCPAS Tax	<a href="http://tinyurl.com/INCPASTAX2024">http://tinyurl.com/INCPASTAX2024</a>

The 2024 Session of the General Assembly adjourned *Sine Die* early Friday night. Legislators now turn their attention to the primary and general elections.

Please refer to your track list for final action on all bills that we were tracking on your behalf. Below are the highlights.

[HEA 1138 Professional Licensing Matters](#) was signed by Governor Holcomb on March 12, 2024. The peer review provisions of bill were introduced at the request of the Indiana CPA Society by Rep. Heath VanNatter (R-Kokomo) in [HB 1348](#). As Chair of the Committee on Employment and Labor he amended his bill into then HB 1138 to limit the number of bills moving in the licensing code. Rep. Lori Goss-Reaves (R- Marion) became the author of the bill. Sen. Andy Zay (R-Huntington) sponsored in the Senate.

There was no activity on NFP tax clean up. This will likely be part of the conversation this summer at the SALT task force. There will likely be a significant tax bill in the 2025 budget session as the incoming Governor will likely propose tax reform as part of their first legislative agenda.

Much of the 2024 legislative session was ‘laying the groundwork’ both from legislators and business and licensed professions perspectives. As employers across the state, CPAs included struggle with attracting and retaining talent we saw a couple bills this session for apprenticeships. Cosmetologist’s apprentice bill, [HEA 1135](#) was signed into law by Governor Holcomb this week. While [HB 1236](#) did not get considered, it would have provided employers with a tax credit for up to \$10,000 in costs related to establishing an apprenticeship program. As we work to remove barriers to the profession and define new initiatives in education and workforce development, these bills have started a conversation with legislators about the need for flexibility in preparing Indiana’s future workforce. We hope to build on these conversations as we monitor the national landscape related to alternative pathways to licensure and consider potential future legislative initiatives.

Thank you to all INCPAS members who assisted in the review of legislation this session. Future updates will include election results and interim study committee topics and appointments.

## Legislative Results

A total of 676 bills were filed by Indiana lawmakers this legislative session. Only 77 of the bills filed in the Senate and 95 bills filed in the House became enrolled acts and will make it to the Governor’s desk. At press time, Gov. Eric Holcomb had signed 91 bills. He has until Tuesday, March 19, to act on all 172 bills that have now reached his desk. If he does not sign or veto a bill it will become law.

This session, **Indiana Senate Republicans** focused on legislation regarding reading skills, childcare access, fiscal responsibility, and upgrading lead pipes.

[Senate Enrolled Act \(SEA\) 1](#), authored by Sen. Linda Rogers (R-Granger), was the cornerstone of this legislative agenda. The bill addresses an acute literacy crisis in Indiana through the implementation of a mandatory third-grade retention policy and support program for struggling readers. Senate Democrats criticized the retention piece of SEA 1 due to concerns about negative social and emotional harm brought on by retention. Gov. Holcomb signed the bill into law on Monday, March 11. Sen. Ed Charbonneau (R-Valparaiso) spearheaded the childcare issue with [SEA 2](#), which allows childcare workers to access state and federal vouchers for childcare and preschool.

SEA 2 also eliminates government red tape with the hope of increasing the number of childcare providers in Indiana. The goal of the legislation is to ease the workforce transition for Hoosiers in need of childcare. It faced minimal resistance in the Senate and House.

Senate Majority Floor Leader Chris Garten (R-Charlestown) authored [SEA 4](#) to bolster fiscal responsibility. One key function of the bill requires an agency be subjected to a Budget Committee review whenever they adopt a rule with an impact of \$1 million or more.

Rep. Ryan Dvorak (D-South Bend) was concerned with the separation of powers issues inherent in the bill. Despite having no opposition in the Senate, the conference committee report for SEA 4 passed with 25 opposing votes in the House.

Sen. Eric Koch (R-Bedford) crafted [SEA 5](#) enabling utility companies to replace the 265,000 lead water lines in a quick and cost-efficient way. Utilities will now be able to work with customers and the Indiana Utility Regulatory Commission (IURC) on replacing lead service lines to improve the health of Hoosiers. The law takes effect on July 1.

The **Indiana House Republican Caucus** agenda focused on workforce-based learning, third-grade reading, combatting antisemitism in schools, taxpayer protections, and retiree support.

[House Enrolled Act \(HEA\) 1001](#), authored by Rep. Chuck Goodrich (R-Noblesville) sets up the Training

## 2024 BILL STATISTICS

### HOUSE

Session Bills	%	
Filed	418	100%
Mid-Point	111	27% <i>alive</i>
Enrolled	95	23% <i>into law</i>

### SENATE

Session Bills	%	
Filed	258	100%
Mid-Point	109	42% <i>alive</i>
Enrolled	77	30% <i>into law</i>

### TOTAL

Session Bills	%	
Filed	676	100%
Mid-Point	220	33% <i>alive</i>
Enrolled	172	25% <i>into law</i>

### GOVERNOR’S SIGNATURE

To date 91

[LINK to Gov Bill Watch 2024](#)

Grant Program and Fund. It also expands the definition of an “eligible student” for the Education Scholarship Account (ESA) to include siblings of students with disabilities. Both chambers adopted their conference committee reports on the last day of session.

[HEA 1002](#), authored by Rep. Chris Jeter (R-Fishers), aims to tackle antisemitism in Indiana schools by codifying the definition of antisemitism and making a strong statement of support for the Jewish community. The original definition, written by the International Holocaust Remembrance Alliance (IHRA), was amended in the Senate Education and Career Development Committee to not classify criticisms of the State of Israel as antisemitism.

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Both conference committee reports were adopted with only one opposing vote in the Senate.

Rep. Greg Steuerwald (R-Avon) authored [HEA 1003](#) in response to calls for taxpayer protections. HEA 1003 makes the Office of Administrative Law Proceedings (OALP) the ultimate authority in any administrative proceeding. It also dismantles the Office of Environmental Adjudication (OAE), with around \$275,000 in total employee salaries being transferred to OALP. If signed by the Governor, it will go into effect July 1.

After 25 years of public service, Rep. Bob Cherry (R-Greenfield) authored his final priority bill, [HEA 1004](#). HEA 1004 provides a thirteenth check in 2024 to retired public employees, including members of the Public Employees' Retirement Fund (PERF) and Indiana State Teachers' Retirement Fund (TRF). HEA 1004 also includes language that creates long-term changes that require the trustees to review annual adjustment opportunities for the future. The total state costs will be \$34 million in FY 2025. The bill passed through both chambers and will take effect in July if signed into law.

The newly formed **Statehouse Democrats** designed a five-point agenda this session that included childcare, tax relief, healthcare cost reduction, education, and citizen-led ballot measures. Senate Minority Leader Greg Taylor (D-Indianapolis) labeled this

recent session a "Session of Child Endangerment." One of his primary concerns, included in [HEA 1137](#), requires schools to allow students to attend off-campus religious instruction by third-party organizations that employ individuals without background checks. Sen. Taylor also noted concerns with the Indiana General Assembly's eagerness to mandate third-grade retention while disregarding the potential for negative childcare experiences.

House Minority Leader Phil GiaQuinta (D-Fort Wayne) highlighted his caucus's legislative successes ranging from expanding birth control access to the deliverance of a thirteenth check. He also credited House Democrats with reaching critical compromises to prevent harmful IndyGo and PFAS legislation from becoming law. However, according to Rep. GiaQuinta, local control, everyday Hoosiers, and government transparency suffered staggering legislative losses this session.

By his own account, the legislature fulfilled **Governor Holcomb's** Next Level Agenda this legislative session. In a recent press release, he said, "The legislative successes provide a game plan to ensure that progress continues for affordable and accessible childcare, improved literacy rates, and increased access to post-secondary degree programs to better prepare Hoosiers for jobs of the future."