IC 4-10-13

Chapter 13. Annual Financial Report for Certain State Agencies

IC 4-10-13-0.1

Repealed

(As added by P.L.220-2011, SEC.26. Repealed by P.L.137-2012, SEC.1.)

IC 4-10-13-1

Purpose of act

Sec. 1. It is the general intent and purpose of this chapter to provide an adequate vehicle for the furnishing of necessary and valuable data and information to those persons who are directly concerned with the problem of planning for and improving the fiscal policies of the state. In order to properly evaluate the financial condition of the state and prepare an adequate taxing program for the state it is necessary to receive annual reports from those agencies of the state that are charged with the responsibility of collecting, expending, and accounting for state revenues. To properly and efficiently effectuate the purpose of this chapter, it is the intent of the general assembly that the provisions of this chapter be liberally construed.

(Formerly: Acts 1959, c.227, s.1.) As amended by P.L.5-1984, SEC.37.

IC 4-10-13-2

Auditor of state; financial reports; publication

Sec. 2. (a) The auditor of state shall prepare and publish each year the following financial reports:

(1) A report showing receipts by source of revenue and by type of fund disbursements as they relate to each agency, department, and fund of the state government. This report shall include a recital of disbursements made by the following functions of state government:

(A) Education.

(B) Welfare.

(C) Highway.

(D) Health.

(E) Natural resources.

(F) Public safety.

(G) General governmental.

(H) Hospital and state institutions.

(I) Correction, parole, and probation.

(2) A report containing the following property tax data by counties:

(A) A report showing:

(i) the total amount of tax delinquencies;

(ii) the total amount of the administrative costs of the offices of township assessors (if any), county assessors, the offices of county auditors, and the offices of county treasurers; and

(iii) the total amount of other local taxes collected.

(B) An abstract of taxable real and personal property, which must include a recital of the number and the total amount of tax exemptions, including mortgage exemptions, veterans' exemptions, exemptions granted to blind persons, exemptions granted to persons over sixty-five (65) years of age, and any and all other exemptions granted to any person under the Constitution and the laws of the state.

(b) The reports described in this section shall be made available for inspection as soon as they are prepared and shall be published in the manner provided in section 7 of this chapter by the auditor of state not later than December 31 following the end of each fiscal year.

(Formerly: Acts 1959, c.227, s.2.) As amended by P.L.1-1991, SEC.9; P.L.146-2008, SEC.7.

IC 4-10-13-3

Department of state revenue; publications

Sec. 3. The Indiana department of state revenue is hereby authorized and directed to prepare and publish each year the following report, which shall contain a recital of the number of taxpayers, the amount of gross collections, the amount of net collections, the amount of refunds, the amount of collection allowances, the amount of administrative costs, and the amount of delinquencies by type of tax collected by the department. Such report shall be made available for inspection as soon as it is prepared and shall be published, in the manner hereinafter provided, by the Indiana state department of revenue not later than December 31 following the end of each fiscal year.

(Formerly: Acts 1959, c.227, s.3.) As amended by P.L.192-2002(ss), SEC.3.

IC 4-10-13-4

Alcohol and tobacco commission

Sec. 4. The alcohol and tobacco commission shall prepare and publish each year the following report containing the following information and data:

(1) Relative to the cigarette tax, a recital of the total amount of tax collected and the number of packages of cigarettes taxed, the total amount of refunds, the total amount of collection allowances and the total amount of administrative costs.

(2) Relative to the tax on alcoholic beverages and the imposition of license and permit fees, a recital of the number of licenses and permits, by class, issued by the commission; the

total amount of license and permit fees collected; the total amount collected from any tax imposed on beer, wine and liquor; and the total amount, by volume, of alcoholic beverages taxed; the total amount of collection allowances; and the total amount of administrative costs.

Such report shall be made available for inspection as soon as it is prepared and shall be published, in the manner set forth in this chapter by the alcohol and tobacco commission not later than December 31 following the end of each fiscal year.

(Formerly: Acts 1959, c.227, s.4.) As amended by P.L.204-2001, SEC.3.

IC 4-10-13-5

Repealed

(Formerly: Acts 1959, c.227, s.5. As amended by P.L.98-1989, SEC.2; P.L.90-2002, SEC.7. Repealed by P.L.137-2012, SEC.2.)

IC 4-10-13-6

Adding to or omitting data from reports; submission format

Sec. 6. Each state agency required to prepare reports under the provisions of this chapter may, after consultation with and agreement by the interim study committee on fiscal policy established by IC 2-5-1.3-4, add to or omit specific categories of data from the reports required by this chapter. Reports submitted to the legislative council under section 7 of this chapter or another provision of this chapter shall be submitted in an electronic format under IC 5-14-6.

(Formerly: Acts 1959, c.227, s.6.) As amended by P.L.5-1984, SEC.38; P.L.53-2014, SEC.52.

IC 4-10-13-7

Manner of publication; expenses; copies of reports

Sec. 7. (a) The manner of publication of any of the reports as herein required shall be prescribed by the state budget committee, and the cost of publication shall be paid from funds appropriated to such state agencies and allocated by the state budget committee to such agencies for such purpose.

(b) A copy of such reports shall be presented to the governor, the department of local government finance, the budget committee, the interim study committee on fiscal policy established by IC 2-5-1.3-4 and the legislative council in an electronic format under IC 5-14-6, and to any other state agency that may request a copy of such reports. A report presented under this subsection to the legislative council must be in an electronic format under IC 5-14-6.

(Formerly: Acts 1959, c.227, s.7.) As amended by P.L.90-2002, SEC.8; P.L.28-2004, SEC.33; P.L.53-2014, SEC.53.