Reduce Personal Property Taxes on Repaired or Refurbished Equipment
The state should exempt or credit the value added to taxed personal property when that equipment is repaired or refurbished.

Modernize HBI Credit
The state should amend the Hoosier Business Investment (HBI) Credit statute, replacing the “expanding the workforce” requirements and reporting of “new employees employed during a taxable year that are performing jobs not previously performed by an employee” with language that requires expanded payrolls, but not an increased number of employees. A separate problem is the fact that the HBI is a non-refundable credit, meaning that some businesses are not able to take full advantage of an awarded credit. While changing the credit to fully refundable is not likely due to the potential revenue impact to the state, there are options to open the credit to incentivize more investment. These options can be placed into two categories:
1. Expanding the list of taxes or costs that can be credited (specifically those tied to the added investment).
2. Assignment of Credits.

Protect the Research Expense Credit
Audit requirements for R&D credit (principally the documentation required to justify credit) have tightened in the last year after retraining by the IDOR.

Oppose Efforts to Raise Income and Sales Tax Liability or Real Property Assessments by Denying Taxpayer-Friendly Evidence During Appeals
Parties in a dispute on tax issues should be free to bring evidence to support their positions to be weighed by the adjudicating body. County assessors seek to control market segmentation definition to limit markets and eliminate business-friendly comparable sales and compel the submission of cost data that does not reflect market value in use. Property taxes should not tax the value of the operations within business property.

Oppose Increases to Unemployment Insurance Tax Rates
The Department of Workforce Development has indicated that they are reviewing the current tax schedules and triggers to be sure that the trust fund can meet anticipated benefit payouts. Current tax rates will raise enough revenue for the UI Trust Fund to reach a level of solvency – approximately $1 billion – by 2020. Accurate projections on benefits needs are difficult based on changes to the system made since that last recession.