Since 1901, the Indiana Manufacturers Association (IMA) has been the only organization in the state that focuses exclusively on representing manufacturers’ interests at the Statehouse and in Congress. For more than a century, the IMA has engaged in a broad range of legislative and regulatory issues that impact manufacturers...issues that directly affect the cost of doing business, as well as the long-term viability of Indiana’s manufacturing sector.

Being an IMA member allows you to support pro-jobs and pro-manufacturing policies that help us make Indiana an even better place to live and work. From championing manufacturing-friendly legislation, to defeating laws and regulations that would make it more difficult for Indiana businesses to be successful, the Indiana Manufacturers Association has played a critical role in making Indiana the number-one manufacturing state in the country.

Following is a list of the major accomplishments from the past 10 years:

**Taxation**
- Repealed throwback rule on income earned on sales in states without income tax
- Expanded sales tax exemption for production equipment and machinery
- Annual market-value-in-use real property tax assessments
- Defeated effort to mandate combined reporting for corporate income tax
- Single-sales factor for income tax purposes – favors Indiana-based companies
- Repealed change from accelerated depreciation to straight-line depreciation on personal property
- Elimination of inventory tax
- Increased R&D credit, made it permanent, and changed apportionment language to benefit Indiana-based companies
- Repealed the gross income tax as well as the supplemental net income tax
- Caps on manufacturing real estate taxes at 3% of gross assessed value
- Retroactive repeal of the Indiana inheritance tax
- Sales tax exemption for personal property used in R&D
- Individual adjusted gross income tax reduction from 3.4% to 3.23%
- 20-year “super abatement” for new business personal property
- County option tax exemption for new business personal property
- Reduction in the Indiana corporate income tax from 8.5% to 4.9%

**State Budget**
- Indiana is fiscally sound with a AAA rating and a balanced budget
- $1.8 billion in reserves

**Infrastructure and Logistics**
- Supported “Major Moves,” which funds a complete 10-year transportation plan and the extension of I-69 from Indianapolis to Evansville
- Supported more than $1 billion in road infrastructure improvements, including more funding for local units of government and preservation projects

**Tort Law**
- Defeated several pieces of legislation changing statute of repose for products liability, regular negligence, and occupational disease
- Led the passage of premises liability statute of repose at 12 years
- Prevented changing balance in comparative fault to remove application of liability to non-parties
- Helped implement legislation to regulate lawsuit lenders, helping both consumers and business

**Labor Law**
- Passed Right-to-Work and repealed the Common Construction Wage statute
- Defeated misclassification of workers legislation that contained third-party rights of action
- Fought multiple efforts to add additional regulations or mandates on employers, such as mandatory paid leave, increases in minimum wage, and “ban the box” legislation that would have precluded employers from inquiring about past criminal history

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Unemployment Insurance

- Supported legislation and administrative action for an early pay-off of UI trust fund federal debt, saving employers $327 million in 2016, or $126 per employee
- Passed legislation to reduce fraud and legislation requiring individuals eligible for unemployment benefits to come into WorkOne offices for services by the sixth week they receive benefits
- Defeated multiple attempts annually to increase benefits and relax eligibility legislation
- Passed legislation in 2011 that will save employers $3.6 billion through 2021

Health Care

- Defeated health insurance “Assignment of Benefits” for eight consecutive years
- Annually defeat numerous attempts to add mandated benefits
- Supported approval of telemedicine services for Indiana patients
- Passed employer drug recovery assistance program, that will provide legal protections for employers who wish to give a 2nd change to drug users/abusers in their communities

Immigration

- Defeated legislation to place heavy penalties, including potential of closing businesses for impossible immigration standards

Worker’s Compensation

- Annually defeat proposals for huge benefit increases
- Annually fight trial lawyers trying to erode exclusive remedy to allow lawsuits and compensation
- Imposes for first time a fee schedule on hospitals for worker’s compensation treatment
- Helped to create worker’s compensation drug formulary that will avoid over-prescribing of dangerous opioids and will encourage earlier return to work

Environmental and Energy

- Limitations on environmental rulemaking – passed legislation requiring legislative vetting of IDEM rules or policies more stringent than federal requirements
- Supported changing volumetric water utility changes to base-rate charge
- Hazardous Air Pollutants – Passed limitation not to exceed the federal standards
- Brownfield remediation including risk-based disclosure
- Emission Data Requirements – Limits submission of trade sensitive data
- Isolated Wetlands – Legislation and regulatory program (including veto override)
- Mercury Switch Reclamation
- Environmental Legal Action–Statute of Limitations (also joined as amicus in Cooper Auto v. City of South Bend)
- Vesting of rights in development of land already permitted
- Anti-degradation – Regulatory framework established by legislation
- Opt-out of ~$2 B energy efficiency program for industrial consumers over 1MW of demand
- Expanded cogeneration opportunities

Education and Workforce Development

- Increased career and technical education funding and aligned with high-wage, high-demand jobs, leading to more opportunities for manufacturing education in Indiana high schools and career centers
- Encouraged the creation of the NextLevel Jobs Employer Training Grant Program and the Workforce Ready Grant Program, both of which will assist adults who wish to obtain occupational skills, in order to fill critical job openings in growth industries, such as manufacturing
- Passed new graduation pathways that will encourage Indiana high schools and career centers to partner with employers to build robust work-based learning and apprenticeship training programs for Juniors and Seniors

“What Indiana Makes…Makes Indiana” REV 4/18