



2018 Voice of Business Key Legislative Business Issues to Follow

- **Infrastructure and Transportation:**

- We support the continued investment in Indiana's highway network and upgrading existing major transportation arteries. This includes taking the necessary steps to increase funds for adequate care of its roads and highways, increasing the capacity of existing roadways, matching and fully leveraging all available funds. As the highway network continues to thrive, should the state enter into public-private partnerships on any project, we believe that all dollars generated from said partnerships be held exclusively for capital road construction projects and that all dollars should be shared proportionately throughout the state.

- **Healthcare:**

- We support measures to reduce tobacco usage. We support an increase in the age to legally purchase tobacco products from 18 to 21. We also support an increase in the tobacco tax, utilizing the resources collected to target tobacco cessation programs to the levels recommended by the Centers for Disease Control and Prevention (CDC). Resources collected above and beyond the CDC recommendation should be earmarked for state health-related budget expenses and should not be used for general revenue purposes.

- **Taxation/Public Finance:**

- We support the clarification of the software-as-a-service (SaaS) tax treatment. There is confusion and inconsistency regarding the state's current treatment of these services. It is our position that clarity on exemption status of cloud-based services and SaaS would help to grow Indiana's software development economy, as well as prevent other harmful taxation of other inputs throughout the business community. Taxing these services puts Indiana at a disadvantage and presents a less than favorable choice for companies to headquarter or relocate a business.
- We support maintaining and enhancing our attractive tax climate. We need to find a way to reduce one of the largest overall business property taxes of any state, which causes us to stand out negatively. It is also necessary to do this without harming our overall attractive tax structure.

- **Labor Relations:**

- We support work-sharing as it applies to unemployment compensation. This is a voluntary cost-equivalent alternative to traditional unemployment benefits that is being used in 26 other states across the country.

- **Economic Development:**

- We support the modernization of Indiana's alcohol laws as being conducted by the Indiana Alcohol Code Revision Commission. We support more logical and equitable policies that level the playing field for all parties of interest. We believe the sales of alcoholic products by licensed retailers should be available seven days a week. We support the elimination of the temperature restriction for retail cold beer sales, we believe all businesses licensed to make, distribute or sell alcohol should be able to sell all categories of alcohol. We support the expansion of education, especially targeting the underage population, about the circumstances of substance abuse. To the extent of issuing new retail permits in the future (e.g. for Sunday sales), the General Assembly should give deference to those retailers who have paid a higher price for their current permit.