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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations, and controlling organization as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2006

Open to Public
Inspection

A For the 2006 calendar year, or tax year beginning OCT 1, 2006 and ending SEP 30, 2007

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☒ Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		INDIANA CORN MARKETING COUNCIL		37-1420618
		Number and street (or P.O. box, if mail is not delivered to street address) 5730 W 74TH ST		Room/suite E Telephone number 317-347-3620
		City or town, state or country, and ZIP + 4 INDIANAPOLIS, IN 46278-1755		F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: ☐ Cash ☐ Accrual
Other (specify) **MODIFIED CASH**

I Website: WWW.INCORN.ORG

J Organization type (check only one) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. \$ 53,527.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	5,000.
	2	Program service revenue including government fees and contracts	2	46,483.
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5c	
	5b	Less: cost or other basis and sales expenses		
	6	Special events and activities (attach schedule). If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6c	
Expenses	7a	Gross sales of inventory, less returns and allowances	7c	
	7b	Less: cost of goods sold		
	8	Other revenue (describe INTEREST INCOME)	8	2,044.
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	53,527.
	10	Grants and similar amounts paid	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	13,742.
	16	Other expenses (describe OTHER EXPENSES)	16	168,115.
	17	Total expenses (add lines 10 through 16)	17	181,857.
	18	Excess or (deficit) for the year (line 9 less line 17)	18	-128,330.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	53,432.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	-74,898.

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 51 of the instructions.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	62,611.	57,815.
23 Land and buildings		
24 Other assets (describe)		
25 Total assets	62,611.	57,815.
26 Total liabilities (describe)	9,179.	132,713.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	53,432.	-74,898.

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Part III Statement of Program Service Accomplishments (See page 51 of the instructions.)What is the organization's primary exempt purpose? **SEE STATEMENT 1**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

28 START UP EXPENSES FOR PROGRAMS INCLUDING ETHANOL INIATIVE, PUBLIC COMMUNICATIONS INIATIVE, LIVESTOCK INIATIVE, ETC.(Grants \$) If this amount includes foreign grants, check here ☐**28a 94,143.****29**(Grants \$) If this amount includes foreign grants, check here ☐**29a****30**(Grants \$) If this amount includes foreign grants, check here ☐**30a****31 Other program services (attach schedule)**(Grants \$) If this amount includes foreign grants, check here ☐**31a****32 Total program service expenses (add lines 28a through 31a)****32 94,143.****Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See page 52 of the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 2				

Part V Other Information (Note the statement requirement in General Instruction V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.		
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	N/A
39 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A

Part V Other Information (Note the statement requirement in General Instruction V) (Continued)**40a** 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under:section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A**b** 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation**c** Enter amount of tax imposed on organization managers or disqualified persons during the year under

sections 4912, 4955, and 4958

▶ 0.**d** Enter amount of tax on line 40c reimbursed by the organization▶ 0.**e** All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

	Yes	No
40b	N/A	
40e		X

41 List the states with which a copy of this return is filed. ▶ IN**42a** The books are in care of ▶ TONY WALKERTelephone no. ▶ 317-347-3620Located at ▶ 5730 W. 74TH STREET, INDIANAPOLIS, INZIP + 4 ▶ 46278**b** At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

If "Yes," enter the name of the foreign country. ▶ _____

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If "Yes," enter the name of the foreign country. ▶ _____

	Yes	No
42b		X
42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

▶ 43 | N/A**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of preparer ▶ [Signature]Date 7/10/10▶ MARK HENDERSON, EXECUTIVE DIRECTOR

Type or print name and title

Paid Preparer's Use OnlyPreparer's signature ▶ STEPHEN BLAKEDate 06/25/10Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP + 4

▶ BLUE & CO., LLC
▶ 12800 N MERIDIAN ST, SUITE 400
▶ CARMEL, IN 46032

EIN ▶ _____

Phone ▶ _____

no. 317-848-8920

FORM 990-EZ	PART III - STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE	STATEMENT	1
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EXPLANATION

THE INDIANA GENERAL ASSEMBLY, RECOGNIZING THE IMPORTANCE OF CORN TO THE ECONOMY OF THE STATE, ENACTED THE INDIANA CORN MARKET DEVELOPMENT STATUTE, CURRENTLY CODIFIED IN IND. COD 15-15-12 (THE "STATUTE"), TO HELP TO DEVELOP AND PROMOTE THE SALE OF CORN IN INDIANA. THE STATUTE, AND THE COUNCIL'S BYLAWS, PROVIDE THAT THE COUNCIL IS EMPOWERED TO: PROVIDE FOR THE DEVELOPMENT OF NEW OR LARGER DOMESTIC AND FOREIGN MARKETS FOR CORN; PROMOTE THE PRODUCTION AND MARKETING OF RENEWABLE FUELS AND NEW TECHNOLOGIES THAT USE CORN; PROMOTE AND ENHANCE THE MARKETING OPPORTUNITIES FOR CORN AND CORN PRODUCTS IN DOMESTIC AND FOREIGN MARKETS; FUND RESEARCH TO ADVANCE THE MARKETABILITY, PRODUCTION, PRODUCT DEVELOPMENT, QUALITY, FUNCTIONAL VALUE AND NUTRITIONAL VALUE OF CORN OR CORN PRODUCTS; AND ACCESS FEDERAL GOVERNMENT FUNDS THAT ARE AVAILABLE TO THE STATE OF INDIANA TO FURTHER THESE ACTIVITIES. THE COUNCIL WAS FORMED TO COLLECT AND OVERSEE THE INVESTMENT AND USE OF STATE CORN CHECK-OFF FUNDS. THE COUNCIL IS PERMITTED TO USE THE MONEY RECEIVED, COLLECTED, OR ACCRUED ONLY FOR THOSE PURPOSES SPECIFICALLY PERMITTED BY THE STATUTE.

FORM 990-EZ	PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	2
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DEAN EPPLEY	PRESIDENT 2.00	0.	0.	0.
MICHAEL SHUTER	VICE-PRESIDENT 2.00	0.	0.	0.
GERALD GAUCK	SECRETARY 2.00	0.	0.	0.
DAVID GOTTBATH	TREASURER 2.00	0.	0.	0.
MARK BACON	DIRECTOR 2.00	0.	0.	0.
MICHAEL BUIS	DIRECTOR 2.00	0.	0.	0.

INDIANA CORN MARKETING COUNCIL

37-1420618

GLENN CONNER	DIRECTOR 2.00	0.	0.	0.
BRUCE HARTLEY	EX-OFFICIO ASSOCIATE 2.00	0.	0.	0.
TIMOTHY HENADY	EX-OFFICIO ASSOCIATE 2.00	0.	0.	0.
DAVID HOWELL	DIRECTOR 2.00	0.	0.	0.
DAVID JOHNSON	DIRECTOR 2.00	0.	0.	0.
RALPH KAUFFMAN	DIRECTOR 2.00	0.	0.	0.
RANDY KRONE	DIRECTOR 2.00	0.	0.	0.
GARY LAMIE	DIRECTOR 2.00	0.	0.	0.
DENNIS MAPLE	DIRECTOR 2.00	0.	0.	0.
RONNIE MOHR	DIRECTOR 2.00	0.	0.	0.
MICHAEL NICHOLS	DIRECTOR 2.00	0.	0.	0.
SONNY RAMASWAMY	EX-OFFICIO ASSOCIATE 2.00	0.	0.	0.
DENNIS WHITSITT	DIRECTOR 2.00	0.	0.	0.
CHRIS NOVAK	EXECUTIVE DIRECTOR 40.00	0.	0.	0.
TOTALS INCLUDED ON FORM 990-EZ, PART IV		0.	0.	0.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 3

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

Information Maintained by the Office of Code Revision Indiana Legislative Services Agency
02/04/2008 07:00:01 PM EST

IC 15-4-10

Chapter 10. Indiana Corn Market Development Law

IC 15-4-10-1

Application of chapter

Sec. 1. This chapter applies to all kinds and varieties of corn marketed or sold as corn by a producer in Indiana except sweet corn, seed corn, and popcorn. As used in this chapter, "corn" does not include sweet corn, seed corn, or popcorn.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.3.

IC 15-4-10-2

"Bushel" defined

Sec. 2. As used in this chapter, "bushel" means fifty-six (56) pounds of corn by weight.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-3

"Council" defined

Sec. 3. As used in this chapter, "council" refers to the Indiana corn marketing council established by this chapter.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-3.5

"Dean" defined

Sec. 3.5. As used in this chapter, "dean" refers to dean of the college of agriculture at Purdue University.

As added by P.L.207-2007, SEC.4.

IC 15-4-10-4

"Director" defined

Sec. 4. As used in this chapter, "director" refers to the director of the department of agriculture or the person designated by the director of the department of agriculture to carry out duties imposed on the director of the department of agriculture under this chapter.

As added by P.L.191-1987, SEC.8. Amended by P.L.21-1989, SEC.3; P.L.1-2006, SEC.246.

IC 15-4-10-5

"First purchase" defined

Sec. 5. As used in this chapter, "first purchase" means a sale of corn at the first point of delivery, when the corn is weighed and graded and title to the corn is transferred.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-6

"First purchaser" defined

Sec. 6. (a) As used in this chapter, "first purchaser" means a person who is engaged in Indiana in the business of buying corn from

producers. The term refers to a person buying or otherwise acquiring corn from:

- (1) the producer of the corn; or
- (2) the Commodity Credit Corporation, if the corn is pledged as collateral for a loan issued under a price support loan program administered by the Commodity Credit Corporation.

(b) The term does not include a buyer of corn who buys less than one hundred thousand (100,000) bushels of corn annually for the buyer's own use as seed or feed.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC 1; P.L.207-2007, SEC.5.

IC 15-4-10-6.5

"Grain" defined

Sec. 6.5. As used in this chapter "grain" has the meaning set forth under IC 26-4-1-13.

As added by P.L.232-2001, SEC.2

IC 15-4-10-7

"Market development" defined

Sec. 7. As used in this chapter, "market development" means:

- (1) to provide for the development of new or larger domestic and foreign markets for corn;
- (2) to promote the production and marketing of renewable fuels and new technologies that use corn; and
- (3) to access federal government money available to the state to further the market development activities described in subdivisions (1) and (2).

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.3.

IC 15-4-10-8

"Marketing year" defined

Sec. 8. As used in this chapter, "marketing year" means the twelve (12) month period beginning October 1 and ending the following September 30.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.6.

IC 15-4-10-9

"Person" defined

Sec. 9. As used in this chapter, "person" means an individual, a partnership, a limited liability company, a public or private corporation, a political subdivision (as defined in IC 36-1-2-13), a cooperative, a society, an association, or a fiduciary.

As added by P.L.191-1987, SEC.8. Amended by P.L.8-1993, SEC.238.

IC 15-4-10-10

"Producer" defined

Sec. 10. As used in this chapter, "producer" means any person engaged in the business of producing and marketing corn in Indiana under the producer's own name.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-10.5**"Promotion" defined**

Sec. 10.5. As used in this chapter, "promotion" means:

- (1) communication directly with corn producers;
- (2) technical assistance; and
- (3) trade marketing activities;

to enhance the marketing opportunities of corn for corn products in domestic and foreign markets.

As added by P.L.207-2007, SEC.7.

IC 15-4-10-10.7**"Research" defined**

Sec. 10.7. As used in this chapter, "research" means any type of study to advance the:

- (1) marketability;
- (2) production;
- (3) product development;
- (4) quality; or
- (5) functional or nutritional value;

of corn or corn products, including any research activity designed to identify and analyze barriers to domestic and foreign sales of corn or corn products.

As added by P.L.207-2007, SEC.8.

IC 15-4-10-11**"Sale" defined**

Sec. 11. As used in this chapter, "sale" means a conveyance of title to corn or the pledge or other encumbrance of corn as security for a loan extended by the Commodity Credit Corporation under a federal price support loan program.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-12**Indiana corn marketing council; establishment; membership; residence; expenses**

Sec. 12. (a) The Indiana corn marketing council is established. The council is a public body corporate and politic, and though it is separate from the state, the exercise by the council of its powers constitutes an essential governmental function. The council may sue and be sued and plead and be impleaded.

(b) The council shall be composed of seventeen (17) voting and eight (8) ex officio, nonvoting members. The elected members from districts listed under section 16(a) of this chapter must be:

- (1) registered as voters in Indiana;
- (2) at least eighteen (18) years of age; and

(3) producers.

(c) Each elected member of the council must reside in the district identified in section 16(a) of this chapter from which the member was elected.

(d) Each member of the council is entitled to reimbursement for traveling expenses and other expenses actually incurred in connection with the member's duties, as provided in the state travel policies and procedures established by the department of administration and approved by the state budget agency. However, council members are not entitled to any salary or per diem.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.4; P.L.74-2004, SEC.4; P.L.207-2007, SEC.9.

IC 15-4-10-13**Term of office**

Sec. 13. (a) The term of office of an elected or appointed council member is three (3) years. A member's term of office expires at the end of the final marketing year in the term. However, a member continues in office until a successor who meets the qualifications set forth in section 12(b) of this chapter is elected.

(b) An elected or appointed council member may not hold office for more than three (3) consecutive full terms.

As added by P.L.191-1987, SEC.8. Amended by P.L.5-1988, SEC.80; P.L.232-2001, SEC.5.

IC 15-4-10-14**Vacancies in office**

Sec. 14. (a) If a member of the council elected or appointed under section 16(a), 16(b), 16(c), or 16(d) of this chapter ceases to meet one (1) or more of the qualifications set forth in section 12(b) of this chapter, the member's term of office terminates and the member's office becomes vacant.

(b) When an elected council member's office becomes vacant before the expiration of the member's term of office, the council shall fill the vacancy by appointing a replacement member who meets the qualifications set forth in section 12(b) of this chapter. The appointee shall serve for the remainder of the unexpired term.

(c) When the office of a council member appointed under section 16(e), 16(g), or 16(h) of this chapter becomes vacant before the expiration of the member's term of office, the dean shall fill the vacancy by appointing a replacement member who represents the group from which the member was originally appointed. The appointee shall serve for the remainder of the unexpired term.

(d) When the office of a member appointed under section 16(f) of this chapter becomes vacant, the appointing authority who appointed the member shall fill the vacancy. An appointee under this subsection shall serve for the remainder of the unexpired term.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.6; P.L.207-2007, SEC.10.

IC 15-4-10-15**Appointment of nonvoting council members**

Sec. 15. (a) When necessary, the council may appoint individuals who hold offices of importance to the corn industry or have special expertise concerning that industry to participate in the work of the council. These individuals may not participate in votes taken by the council but are eligible for reimbursement for traveling expenses.

(b) A person appointed under this section serves a term of three (3) years.

(c) A person appointed under this section may not serve for more than three (3) consecutive full terms.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.11.

IC 15-4-10-16**Membership of council**

Sec. 16. (a) One (1) council member shall be elected from each of the following districts:

DISTRICT 1. The counties of Lake, Newton, Jasper, Benton, Porter, LaPorte, Starke, White, and Pulaski.

DISTRICT 2. The counties of St. Joseph, Elkhart, Marshall, Kosciusko, Fulton, Carroll, Cass, Miami, and Wabash.

DISTRICT 3. The counties of LaGrange, Steuben, Noble, Dekalb, Whitley, Allen, Huntington, Wells, and Adams.

DISTRICT 4. The counties of Montgomery, Fountain, Warren, Tippecanoe, Vermillion, Parke, Putnam, Vigo, Clay, and Owen.

DISTRICT 5. The counties of Clinton, Boone, Tipton, Howard, Grant, Hamilton, Madison, Hendricks, Marion, Hancock, Morgan, Johnson, Shelby, Rush, Bartholomew, and Decatur.

DISTRICT 6. The counties of Blackford, Jay, Delaware, Henry, Randolph, Wayne, Fayette, and Union.

DISTRICT 7. The counties of Sullivan, Greene, Knox, Daviess, Martin, Gibson, Pike, Dubois, Posey, Vanderburgh, Warrick, and Spencer.

DISTRICT 8. The counties of Monroe, Brown, Lawrence, Jackson, Orange, Washington, Perry, Crawford, Harrison, and Floyd.

DISTRICT 9. The counties of Franklin, Jennings, Jefferson, Ripley, Dearborn, Ohio, Clark, Switzerland, and Scott.

(b) Six (6) council members shall be elected to represent all counties in Indiana.

(c) The dean shall appoint one (1) representative of the largest general farm organization in Indiana to serve as a member of the council.

(d) The dean shall appoint one (1) representative of the second largest general farm organization in Indiana to serve as a member of the council.

(e) The director shall appoint two (2) representatives of first purchaser organizations to serve as nonvoting members of the council.

(f) Four (4) members serve on the council, to be appointed as nonvoting members as follows:

(1) One (1) member appointed by the president pro tempore of the senate.

(2) One (1) member appointed by the minority leader of the senate.

(3) One (1) member appointed by the speaker of the house of representatives.

(4) One (1) member appointed by the minority leader of the house of representatives.

The members appointed under this subsection are ex officio members of the council. These appointed members shall at all times be members of different political parties. Notwithstanding any other law, the members appointed under this section are entitled to receive the per diem of members of the general assembly for time spent in attendance at the meetings of the council. Per diem of these members shall be paid by the council upon approval of the director.

(g) The dean or the dean's designee shall serve as an ex officio, nonvoting member of the council.

(h) The secretary of agriculture or the secretary's designee shall serve as an ex officio, nonvoting member of the council.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.7; P.L.74-2004, SEC.5; P.L.207-2007, SEC.12.

IC 15-4-10-17

Time of election; notice

Sec. 17. An election of a council member shall be held in a district in the year in which the term of the district's council member is to expire. Between January 1 and March 15 of that year, the council shall notify the producers of the district of the impending election by publishing one (1) notice in a statewide agricultural publication and by making information available to the news media in the district.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.13.

IC 15-4-10-18

Ballots; petition forms

Sec. 18. (a) The ballot for the election of a district council member must bear the name of each producer who:

(1) meets the qualifications set forth in section 12(b) of this chapter; and
(2) files with the council, before June 30 of the year of the election, a petition in support of candidacy signed by ten (10) other producers who reside in the district.

(b) The council shall provide petition forms upon request and shall make forms available:

- (1) at cooperative extension service offices located in the district; and
- (2) via the council's Internet web site.

(c) The council shall allow a producer to request a ballot through

the council's Internet web site.

(d) No names other than the names of the producers who have qualified under this subsection may be printed on the ballot by the council. All names on the ballot must be listed in alphabetical order based on the producer's surname.

(e) The council shall require that each producer who submits a ballot provides a separate attestation that the person is an eligible producer.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.8; P.L.207-2007, SEC.14.

IC 15-4-10-19

Absentee ballots

Sec. 19. (a) For purposes of the election of a district council member, the council shall provide an absentee ballot to every producer who:

(1) resides outside Indiana or expects to be absent from the district in which the producer resides on the day of the election; and

(2) requests an absentee ballot from the council not less than five (5) days and not more than thirty (30) days before the election.

(b) A producer's absentee ballot is not valid unless the council receives the ballot from the producer at least two (2) days before the election.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.15.

IC 15-4-10-20

Election judges; teller committee; expenses

Sec. 20. (a) The director shall appoint election judges for the election of council members. The director shall also appoint a teller committee to count absentee ballots and to canvass and certify results of elections of council members.

(b) Each election judge or teller committee member appointed under this section is entitled to reimbursement for traveling expenses and other expenses actually incurred in connection with official duties, as provided in the state travel policies and procedures established by the department of administration and approved by the state budget agency, but is not entitled to any salary or per diem.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-21

Time and place of election; taking office

Sec. 21. The election of a district council member shall be conducted by the council in August at voting places located within the district. The winner of an election takes office on the following October 1.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.16.

IC 15-4-10-22

Duties of council

Sec. 22. (a) The council shall do the following:

(1) Elect a president, vice president, secretary, treasurer, and other officers the council considers necessary.

(2) Employ personnel and contract for services that are necessary for the proper implementation of this chapter.

(3) Bond the treasurer and such other persons as necessary to ensure adequate protection of funds received and administered by the council.

(4) Authorize the expenditure of funds and the contracting of expenditures to conduct proper activities under this chapter.

(5) Annually establish priorities and prepare and approve a budget consistent with the estimated resources of the council and the scope of this chapter.

(6) Annually publish an activities report and audit and present the report and audit to the director, the dean, and the legislative council. The report and audit must:

(A) be sent to the legislative council in an electronic format under IC 5-14-6; and

(B) be available on the council's Internet web site.

(7) Procure and evaluate data and information necessary for the proper implementation of this chapter.

(8) Formulate and execute assessment procedures and methods of collection.

(9) Receive and investigate, or cause to be investigated, complaints and violations of this chapter and take necessary action within its authority.

(10) Adopt bylaws and operating procedures governing operations of the council.

(11) Keep accurate accounts of all receipts and disbursements of funds handled by the council and have the receipts and disbursements audited annually by a certified public accountant.

(12) Establish and maintain an Internet web site.

(13) Take any other action necessary for the proper implementation of this chapter.

(b) A majority of the voting members of the council constitutes a quorum. The affirmative votes of at least a majority of the quorum, and at least nine (9) affirmative votes, are required for the council to take action.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.9; P.L.74-2004, SEC.6; P.L.207-2007, SEC.17.

IC 15-4-10-23

Meetings of council

Sec. 23. (a) The council shall meet at least three (3) times in each marketing year at the call of the president or at the request of two-thirds (2/3) of the members of the council.

(b) The council shall comply with the requirements under IC 5-14-1.5 (open door law).

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.18.

IC 15-4-10-24

Payment of expenses; investments; market development

Sec. 24. (a) The council shall pay all expenses incurred under this chapter with money from the assessments remitted to the council under this chapter.

(b) The council may invest all money it receives under this chapter, including any gifts or grants that are given for the express purpose of implementing this chapter, in the same way allowed by law for public funds.

(c) The council may expend money from assessments and from investment income not needed for

expenses for the purpose of market development, promotion, and research.

(d) The council may not use money received, collected, or accrued under this chapter for any purpose other than the implementation of this chapter.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.10; P.L.74-2004, SEC.7; P.L.207-2007, SEC.19.

IC 15-4-10-24.5

Indiana corn market development account

Sec. 24.5. (a) The Indiana corn market development account is established within the state general fund for the purposes of market development and reimbursing the state for the E85 retail merchant deduction allowed under IC 6-2.5-7-5(d). The account shall be administered by the council. The account consists of:

- (1) assessments the council receives under this chapter;
- (2) gifts; and
- (3) grants.

(b) The expenses of administering this chapter shall be paid from money in the account. If the balance of the account is not more than five hundred thousand dollars (\$500,000) in a fiscal year, the council may expend not more than twenty-five percent (25%) of the balance for administrative expenses. If the account has a balance of more than five hundred thousand dollars (\$500,000) in a fiscal year, the council may spend an additional amount of not more than ten percent (10%) of the balance over five hundred thousand dollars (\$500,000) for administrative expenses.

(c) Beginning on July 1, 2008, and on July 1 of each year thereafter, the budget agency shall transfer from the account an amount equal to the lesser of:

- (1) twenty-five percent (25%) of the balance of the account on the immediately preceding June 30, before the deduction of any expenses under subsection (b); or
- (2) the sum of all retail merchant deductions allowed under IC 6-2.5-7-5(d), and IC 6-2.5-7-5.5, in the immediately preceding state fiscal year.

The amount transferred under this subsection shall be deposited in

the same manner as state gross retail and use taxes are required to be deposited under IC 6-2.5-10-1.

(d) The treasurer of state shall invest the money in the account not currently needed to meet the obligations of the account in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the account.

(e) Money in the account at the end of a state fiscal year does not revert to the state general fund.

As added by P.L.74-2004, SEC.8. Amended by P.L.207-2007, SEC.20.

IC 15-4-10-25

Liability for debts and actions of council

Sec. 25. (a) Obligations incurred by the council and other liabilities and claims against the council may be enforced only against the assets of the council in the same manner as if it were a corporation. No liabilities for the debts or actions of the council may arise against:

- (1) the state;
- (2) any political subdivision (as defined in IC 34-6-2-110); or
- (3) any member, officer, employee, or agent of the council in an individual capacity.

(b) The members and employees of the council may not be held responsible individually in any way to any person for errors in judgment, mistakes, or other acts either of commission or omission, as principal, agent, or employee, except for their own individual acts that result in the violation of any law.

(c) No employee of the council may be held responsible individually for the act or omission of any

member of the council.

(d) Any liability of the members of the council is several and not joint. A member of the council may not be held liable for the default of any other member.

As added by P.L.191-1987, SEC.8. Amended by P.L.1-1998, SEC.113.

IC 15-4-10-26

Assessments; collection; handling fee

Sec. 26. (a) An assessment of one-half cent (\$0.005) per bushel shall be collected on all corn sold in Indiana. The assessment may be imposed and collected on a quantity of corn only once and shall be collected by the first purchaser. A buyer of corn who purchases more than one hundred thousand (100,000) bushels annually for the buyer's own use as seed or feed, is responsible only for collecting checkoff assessments on corn purchases made after the buyer exceeds the one hundred thousand (100,000) bushel threshold and becomes a first purchaser under section 6(a) of this chapter. The rate of the assessment imposed by this section may be changed only by the general assembly.

(b) The first purchaser of a quantity of corn shall deduct the assessment on the corn from the sum of money to be paid to the

producer based on the sale of the corn. A first purchaser shall accumulate assessments collected under this subsection throughout each of the following periods:

- (1) January, February, and March.
- (2) April, May, and June.
- (3) July, August, and September.
- (4) October, November, and December.

(c) At the end of each period, the first purchaser shall remit to the council all assessments collected during the period. A first purchaser who remits all assessments collected during a period within thirty (30) days after the end of the period is entitled to retain three percent (3%) of the total of the assessments as a handling fee.

As added by P.L.191-1987, SEC.8. Amended by P.L.5-1988, SEC.81; P.L.232-2001, SEC.11; P.L.1-2006, SEC.247; P.L.207-2007, SEC.21.

IC 15-4-10-26.5

Refund of assessments

Sec. 26.5. (a) If a producer has sold corn and the state assessment was deducted from the sale price of the corn, the producer may secure a refund equal to the amount deducted upon filing a written application.

(b) A producer's application for a refund under this section must be made to the council within one hundred eighty (180) days after the state assessment is deducted from the sale price of the producer's corn.

(c) The council shall provide application forms to a first purchaser for purposes of this section upon request and make application forms available on the council's Internet web site. Until July 1, 2009, a first purchaser shall provide an application form to each producer along with each settlement form that shows a deduction. After July 1, 2009, a first purchaser shall make application forms available in plain view at the first purchaser's place of business.

(d) Proof that an assessment has been deducted from the sale price of the producer's corn must be attached to each application for a refund submitted under this section by a producer. The proof that an assessment was deducted may be in the form of a duplicate or an original copy of the purchase invoice or settlement sheet from the first purchaser. The claim form and proof of assessment may be mailed or faxed to the council. The refund form must clearly state how to request a refund and the address where

the form must be mailed or faxed.

(e) If a refund is due under this section, the council shall remit the refund to the producer not later than thirty (30) days after the date the producer's application and proof of assessment are received.

As added by P.L.207-2007, SEC.22.

IC 15-4-10-27

Records of assessments; audit of first purchasers

Sec. 27. (a) A first purchaser shall keep detailed records of all

assessments collected and remitted under this chapter for at least three (3) years.

(b) Upon request, a first purchaser shall supply the council with any information from records kept under subsection (a).

(c) The council may periodically audit a first purchaser's checkoff assessment and remittance records as kept under subsection (a). An audit must be conducted by a qualified public accountant of the council's choosing, and the costs of the audit shall be paid by the council.

As added by P.L.191-1987, SEC.8. Amended by P.L.207-2007, SEC.23.

IC 15-4-10-28

Repealed

(Repealed by P.L.232-2001, SEC.13.)

IC 15-4-10-29

Repealed

(Repealed by P.L.232-2001, SEC.13.)

IC 15-4-10-30

Failure to remit assessments; comments; penalties; civil actions

Sec. 30. (a) If a first purchaser fails to remit the assessments collected during a period defined in section 26 of this chapter within thirty (30) days after the end of the period, the council shall contact the first purchaser and allow the first purchaser to present comments to the council concerning:

- (1) the status and amount of the assessments due; and
- (2) any reasons why the council should not bring legal action against the first purchaser.

(b) After allowing a first purchaser the opportunity to present comments, the council:

(1) may adjust the amount of the assessments due, if the first purchaser's comments reveal that the council's figure is inaccurate;

(2) may assess a penalty against the first purchaser;

(3) shall:

(A) assess a fee for an unpaid assessment due the council, from a person responsible for remitting assessments, at the rate of two percent (2%) of the amount of the unpaid assessment each month, beginning with the day following the date the assessment is due under this subsection; and

(B) if there is any remaining amount due after the assessment of the fee under clause (A), assess a fee at the same rate on the corresponding day of each month thereafter until the entire amount of the unpaid assessment is paid;

(4) shall compute the amounts payable on unpaid assessments under this section monthly and include any unpaid late charges previously applied under this section; and

(5) shall determine the date of a payment for purposes of this

subsection by the postmark applied to the remitting envelope.

(c) If a first purchaser fails to remit assessments after being allowed to present comments under subsection (a) or to pay any penalty assessed under subsection (b), the council may bring a civil action against the first purchaser in the circuit, superior, or municipal court of any county. The action shall be tried and a judgment rendered as in any other proceeding for the collection of a debt. In an action under this subsection, the council may obtain:

- (1) a judgment in the amount of all unremitted assessments and any unpaid penalty; and
- (2) an award of the costs of bringing the action.

As added by P.L.191-1987, SEC.8. Amended by P.L.232-2001, SEC.12; P.L.207-2007, SEC.24

IC 15-4-10-31

Failure to discharge a duty other than remitted assessments

Sec. 31. (a) If a person fails to discharge a duty imposed by this chapter other than remitted assessments, the council shall allow that person an opportunity to present comments to the council on any reasons why the council should not bring legal action against the person. If it is necessary to obtain compliance with this chapter, the council may bring an action against the person in the circuit, superior, or municipal court of any county, seeking an injunction mandating compliance and any other appropriate legal remedies.

(b) In an action under this section, the council may be granted injunctive relief without establishing the absence of an adequate remedy at law.

As added by P.L.191-1987, SEC.8.

IC 15-4-10-32

Use of proceeds of checkoff

Sec. 32. (a) Proceeds of the checkoff assessment collected by the council under this chapter may not be used to influence legislation or governmental action or policy.

(b) Proceeds of the assessment collected under this chapter may be used to communicate information relating to the:

- (1) conduct;
- (2) implementation; or
- (3) results;

of promotion, research, and market development activities to appropriate government officials.

(c) After January 1, 2009, proceeds of the assessment collected under this chapter may be used for action designed to market corn or corn products directly to a foreign government or a political subdivision of a foreign government. However, not more than five percent (5%) of the annual amount collected may be used under this subsection.

As added by P.L.207-2007, SEC.25.

IC 15-4-10-33

Procedures for termination if refunds are greater than 25%

Sec. 33. (a) For the marketing year beginning October 1, 2009, if at least twenty-five percent (25%) of the assessment is refunded during the marketing year, the council shall:

- (1) cease collecting the assessment on January 1 of the subsequent year;
- (2) maintain a sufficient amount of money to pay for any refunds requested by producers; and
- (3) request that the legislative council have legislation prepared to repeal the corn market law.

(b) If for the marketing year beginning October 1, 2009, less than twenty-five percent (25%) of the assessments are refunded, the council shall review the refunds for each year beginning with the marketing year beginning October 1, 2010. If refunds exceed twenty-five percent (25%) in two (2)

consecutive marketing years, the council shall:

- (1) cease collecting the assessment on the subsequent January 1 on the subsequent year;
- (2) maintain a sufficient amount of money to pay for any refunds requested by producers; and
- (3) request that the legislative council have legislation prepared to repeal the corn market law

(c) The dean and the council shall report to the legislative council the amounts collected and refunded. The report to the legislative council must be in an electronic format under IC 5-14-6.

As added by P.L.207-2007, SEC.26.

IC 15-4-10-34

Checkoff assessment and remittance record forms

Sec. 34. The checkoff assessment and remittance record form must.

- (1) be in a format that allows a corn producer to submit the same form for an assessment refund;
- (2) contain the address and fax number of where the assessment refund form may be sent,
- (3) contain information concerning procedures to claim an assessment refund; and
- (4) contain any other information determined necessary by the council.

As added by P.L.207-2007, SEC.27.