

2026 Legislative Final Report



Priority Bills

1. **HB 1044 - Insurance Coverage for Public Safety Employees. (Rep. Pressel)**
- Signed by Governor February 26, 2026

Provides that a public safety employee who: (1) becomes disabled on or after January 1, 2020; (2) receives a Class 1 or a Class 2 impairment benefit; and (3) is eligible for group health insurance coverage for the public safety employee and the public safety employee's spouse or dependents; must pay no more than the amount that the public safety employee would have been required to pay if still serving as a current active public safety employee employed by the local unit public employer. **Specifies that the public safety employee must file a written request for insurance coverage with the employer before June 1, 2026, or within 90 days after the public safety employee begins receiving disability benefits, whichever is later.** Specifies that if a public safety agency closes, merges, or otherwise ceases to exist, the local unit public employer that caused the public safety agency to cease to exist, shall continue to provide certain insurance coverage. Provides that a surviving spouse or dependent of a public safety employee who dies in the line of duty must pay the same amount that the public safety employee would have been required to pay if still serving as a current active public safety employee employed by the local unit public employer for coverage selected by the surviving spouse or dependent under the group health insurance program.

2. **SB 69 - 1977 Fund Benefits. (Sen. Rogers)**
- Did Not Advance in the House

Increases the lump sum death benefit payable to the heirs or estate of a 1977 fund member. Provides that a 1977 fund member may extend their deferred retirement option plan (DROP) retirement date up to 60 months after the member entered the DROP. Makes conforming changes.

Introduced Bill

Increased the 20-year benefit to 53% of first-class patrolman or firefighter salary plus 1.25% for every six months of service beyond 20 years. Maximum benefit with 32 years of service is 83% of first-class salary. Increased the member contribution to 8.65% for the first 32 years of service. Increased the Funeral Benefit to \$15,000 indexed by CPI. Allows member to extend their Deferred Retirement Option Plan (DROP) retirement date up to 60 months after the member entered the DROP.

Senate Committee on Pensions and Labor – Advanced as Amended

Amended to move start date of benefits and contribution increase to January 1, 2027. Employer may pay all or part of the contributions for the member with respect to an agreement entered into before January 1, 2027, or after June 30, 2029. Employer may pay up to 6% of the contribution for the member with respect to an agreement after December 31, 2026 but before July 1, 2029.

Senate Committee on Appropriations – Advanced Committee as Amended

Amended to delete pension benefit increase and member contribution increase language, as well as above language.

Preserved language to increase the Funeral Benefit to \$15,000 indexed by CPI and language to allow member to extend their Deferred Retirement Option Plan (DROP) retirement date up to 60 months after the member entered the DROP remained.

House Committee on Employment, Labor and Pensions – Advanced Committee

Preserved language to increase the Funeral Benefit to \$15,000 indexed by CPI and language to allow member to extend their Deferred Retirement Option Plan (DROP) retirement date up to 60 months after the member entered the DROP remained.

House Committee on Ways and Means – Did Not Advance for Lack of Hearing in Committee

Did not receive a hearing and bill died. Language to increase the Funeral Benefit to \$15,000 was added to SB 14 in Conference Committee.

3. **SB 14 - Pension Matters (Sen. Rogers)
- Signed by Governor March 5, 2026**

Modifies the definition of "average of the annual compensation" for a member of the public employees' retirement fund (PERF) who retires after December 31, 2027. Specifies that compensation received in contemplation of retirement is excluded from the average of the annual compensation for particular members of PERF and the Indiana state teachers' retirement fund (TRF). Repeals a provision requiring the board of trustees of the Indiana public retirement system (board) to maintain separate accounts for each unit of local government. Provides that amounts forfeited under the public employees defined contribution plan must be used as determined by the board. Specifies a process by which a fully vested member of the public employees' defined contribution plan or the teachers' defined contribution plan may irrevocably elect to participate in PERF or TRF, as applicable. Modifies the information that must be included in a delinquency notice to a delinquent political subdivision. Modifies the requirements that apply to certain PERF members purchasing and claiming years of service credit in PERF. Allows, subject to

particular requirements, certain TRF members to purchase and claim years of service credit in TRF. Allows a PERF or TRF member's employer to pay all or part of the member's contributions required for purchase of service credit. Allows a wage assignment to be made for the purpose of paying voluntary contributions of an employee of a political subdivision to a tax deferred retirement account. **Provides that a municipality, a unit, an airport authority, a school corporation, or a charter school may require certain members of PERF to continue as members of that fund instead of the 1977 police officers' and firefighters' pension and disability fund (1977 fund).** Requires, subject to certain limitations, the state to make contributions after December 31, 2026, that match, dollar for dollar, each state employee's deferred compensation contributions, not to exceed \$28 per paycheck. Specifies a process by which portions of the funding sources for the retirement medical benefits account must be transferred to the state comptroller for the purpose of making matching contributions. Provides as a default rule that after December 31, 2026, each participant's membership in the retirement medical benefits account is terminated, participant subaccounts are forfeited, and subaccount amounts must be transferred to the state general fund. Requires the state comptroller to transfer certain amounts from the state general fund to each participant's defined contribution plan. Specifies a time frame within which a participant in the retirement medical benefits account may elect to remain a participant. Establishes the 2027 retiree health benefit trust. Provides that the retiree health benefit trust fund will be terminated when certain conditions are met. **Increases the lump sum death benefit payable to the heirs or estate of a 1977 fund member.** (The introduced version of this bill was reviewed by the Interim Study Committee on Pension Management Oversight.)

Conference Committee

SB 69 Language to increase the Funeral Benefit to \$15,000 indexed by CPI and language to allow member to extend their Deferred Retirement Option Plan (DROP) retirement date up to 60 months after the member entered the DROP was added in Conference Committee. This language did not receive support by caucus and was thus removed from the Conference Committee Report by the author.

The Funeral Benefit increase to \$15,000 was added without the CPI and DROP language and agreed to by all four caucuses on the final day of the session and was included in the final Conference Committee Report.

4. **SB 180 - Various Health Care Matters (Injured in Line of Duty) (Sen. Brown) - Signed by Governor March 5, 2026**

Eliminates a requirement that home health aide competency evaluation program training include at least 75 hours of training and 16 hours of classroom training before supervised practical training. Amends the educational requirements for dental

hygienists. Amends the requirements for administration of nitrous oxide by a dental hygienist. Allows the state board of dentistry to establish additional requirements for an applicant who has failed the licensure examination at least three times. Amends the licensure and temporary permit requirements for respiratory care practitioners. **Provides that a current or former police officer or firefighter (first responder) may recover medical benefits from the first responder's employer for an employment related injury or illness without first proceeding with a worker's compensation claim. Provides that if a first responder pursues a worker's compensation claim for medical benefits and the claim is withdrawn or denied, the first responder is not precluded from recovering medical benefits from the employer.** Repeals the penalty in Title 16 concerning the crime of transferring contaminated semen. (Current statute contains a transferring of contaminated body fluids crime in Title 35 remains in law.)

Additional Information

Bill makes all codes pertaining to treatment of Line of Duty Injuries consistent among all types of fire departments (City, Town, Township, Fire-Territory, Fire District, Fire Special Service District, etc.)

A Police or Firefighter may recover medical benefits from the employer without first pursuing a claim for medical benefits under Workers' Compensation. If a police officer or firefighter pursues a claim for medical benefits under Workers Compensation and the claim is withdrawn or denied, the police officer or firefighter is not precluded from recovering medical benefits from employer.

- 5. SB 208 - Fire Fighter Cancer Insurance (Sen. Crider)
Heard in Senate Committee on Pensions and Labor, received 7 more authors or co-authors, did not receive a committee vote.**

Requires a group health insurance program for firefighters to provide coverage for the screening of certain forms of cancer. Requires a local unit public employer to provide cancer insurance for active firefighters, retired firefighters, and firefighters who are receiving disability benefits. Allows the board of trustees of the Indiana public retirement system to enter into agreements with one or more insurance companies to provide group cancer insurance for active firefighters, retired firefighters, and firefighters who are receiving disability benefits. Requires the Department of Homeland Security to develop a firefighter cancer awareness and prevention program to provide relevant information to fire department personnel and volunteers on best practices for reducing cancer risk.

Other Tracked Bills that Passed

1. **HB 1001 - Housing Matters (Rep. Miller)** **- Signed by Governor March 4, 2026**

Revises the allocation of money available for making loans from the residential housing infrastructure assistance revolving fund. Adds requirements regarding the location of impact zones designated by a county, city, or town (unit) after June 30, 2026. Requires a unit to approve a project that complies with the legal restrictions in effect on the date the project's permit application is submitted. After December 31, 2026, restricts a unit's ability to impose and increase fees related to building approvals and permits. Delays the implementation of building permit increases to 180 days after publication of the ordinance. Beginning January 1, 2027, requires a unit to annually report the unit's housing status to the Indiana housing and community development authority. Requires the department of environmental management to review and update its Indiana Storm Water Quality Manual not later than December 1, 2026. Prohibits the state or local government from requiring a person intending to fill land in a flood plain to provide compensatory storage at a ratio greater than three (mitigated land) to one (filled land). Requires a unit to forfeit or refund regulatory fees if the unit fails to meet statutory deadlines for issuing a Class 2 building permit. **After June 30, 2026, prohibits a state agency or political subdivision from requiring the installation of the following: (1) An arc-fault circuit interrupter in Class 2 structure or structure classified as an R-2 building occupancy classification. (2) An emergency responder communications enhancement system in a Class 1 structure.** Repeals a provision that would have reinstated on July 1, 2027, the statute in effect before its amendment in the 2023 regular session of the general assembly setting forth the authorization and procedures for establishing a residential housing development program (program). Amends the current statute for establishing a program to provide that a program terminates: (1) 25 years (instead of 20 years) after the date on which the first obligation was incurred to pay principal and interest on obligations payable from tax increment revenues from the program; or (2) on the date on which the bond obligations or lease rentals are satisfied. Requires a unit not later than January 1, 2027 to: (1) review its unified development ordinance in a public hearing with the purpose of increasing housing development; and (2) report to the executive director of legislative services agency. Urges assignment of the topic of housing developments by religious institutions to an interim study committee. Resolves conflicts for IC 36-2-4-8, which was amended by both P.L.22-2021 and P.L.152-2021. Increases the average construction cost allowable for certain housing projects to be completed by a housing authority. Provides that bonds, notes, or warrants of a housing authority may be sold at less than par value at a negotiated sale.

Additional Information

The introduced bill included language allowing residential buildings that have: (1) five or six floors, to have a single stair if certain requirements are satisfied; and (2) not more than six stories and 24 units, to have a passenger elevator larger than an elevator that accommodates a wheelchair.

This language was removed in the House Committee on Local Government at the urging of PPFUI and other stakeholders.

2. HB 1003 - Boards and Commissions (Rep. Bartels) - Signed by Governor March 12, 2006

Creates the agricultural promotion and regulation task force to study various agriculture related topics. Makes changes to requirements for the readoption of administrative rules. Repeals, merges, consolidates, or otherwise modifies various board commissions, and other governmental bodies. Modifies or establishes various funds. Makes changes to the membership, duties, and operations of various boards, commissions, and other governmental bodies. Expands the applicability of a statute concerning county hospital governance to Perry County, Spencer County, and Orange County. **Repeals the fire prevention and building safety commission (commission). Transfers the commission's responsibilities and administrative rules to the Department of Homeland Security. Makes certain changes to the administration of building and safety statutes and building and safety codes.** Makes technical corrections. Makes an appropriation.

Additional Information

Bill was amended in House Committee on Government and Regulatory Reform to combine Indiana Emergency Medical Services Commission and the Board of Firefighting Personnel Standards and Education to the Indiana Fire and EMS Standards and Education Commission. This language was later removed in the Senate Committee on Rules and Legislative Procedure.

3. HB 1210 - Department of Local Government Finance (Rep. Snow) - Signed by Governor March 12, 2026

Requires a municipal entity that hires or retains a municipal advisor to publish a contract in a prominent location on the municipal entity's website. Modifies the amount of supplemental wagering tax that the treasurer of state is required to pay to the riverboat operating in Gary and the distribution of wagering tax revenue to the city of Gary. Provides that the Lake County Convention Center Authority is established upon the substantial completion of the convention and event center. Establishes an alternative procedure for certain school corporations to issue refunding bonds. Requires state

agencies and political subdivisions to cooperate with the state GIS officer in preparing a statewide base map. Eliminates the requirement that the department of local government finance (DLGF) work with the office of technology or another organization that is part of a state educational institution for purposes of posting information on the Indiana transparency website and submitting forms regarding data for local units. Allows a person to satisfy any notice statute by publishing notice in specified forms of media and modifies related provisions regarding notice by publication. Provides that in assessing or reassessing land, the land shall be assessed as agricultural land regardless of who owns the property or who is liable for the property taxes. Modifies procedures as to the reporting of assessment values of real and personal property and parcel level data. Changes the deadline for a county to submit to the DLGF data regarding real property, personal property, and geographic information system information. Requires the purchaser of a mobile home to process the paperwork with the bureau of motor vehicles to transfer the title into the purchaser's name within 90 days of the sale. **Specifies eligibility for certain townships to petition for an increase to the maximum property tax levy for the firefighting and emergency services fund.** Makes procedural changes for civil taxing units not subject to levy limits. Provides that certain local property tax credits result in a reduction of property tax collections in a political subdivision in which such a credit is applied. Specifies the procedures for the submission of certain forms and related allocation amounts with regard to various allocation areas. Amends various tax increment financing allocation area provisions, including provisions to redefine "residential property" and to require the original owner of certain nonowner-occupied residential property in an allocation area to enter into a written agreement with the appropriate entity to pay the property taxes for the portion of outstanding bonds until the bonds are retired. Changes reporting requirements by governing bodies to the DLGF regarding guaranteed savings contracts and energy efficient programs used by school corporations. **Provides that the property tax rate for the levy imposed for the replacement of fire protection territory equipment is considered part of the maximum permissible ad valorem property tax levy and may not exceed \$0.0333 per \$100 of assessed value.** Extends a temporary increase in the capitalization rate percentage under the statewide agricultural land base rate determination. Requires the DLGF to annually publish on the Indiana Register the adjusted cost estimate threshold for certain local public work projects. Provides a real and personal property tax exemption for Indiana nonprofit senior living communities beginning with property taxes that are first due and payable in 2027. Adds the Indiana Historical Society, Inc. to a list of organizations exempt from property taxation. Allows certain taxpayers to retroactively file a property tax exemption application. Increases the amount of the property tax deduction for a model residence and a residence in inventory to 100% of the assessed value of the property for each deduction. Increases the number of model residences and residences in inventory from three to ten that may be claimed for purposes of those property tax deductions. Requires an individual to reside on the real property, mobile home, or manufactured home to be eligible for the over 65 property

tax credit. Increases the property tax deduction for a veteran who is totally disabled to 100% of the assessed value of the individual's real property (instead of \$14,000). Expires property tax deductions for certain veterans, and instead provides a property tax liability credit. Restores the property tax deduction available to a surviving spouse of a World War I veteran that was limited by SEA 1-2025. Provides, if a taxpayer claims the homestead deduction for property that is not eligible for the deduction, that the taxpayer shall (instead of may) be liable for any additional taxes that would have been due on homestead property plus a civil penalty. Requires the county auditor to include in a notice of tax due a 10% fine as a penalty for claiming the homestead deduction falsely, which is in addition to all other penalties for which the taxpayer is liable. Allows the executive of Miami Township in Cass County to submit a petition to the DLGF requesting an increase in the township's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2027. Requires the Hancock County fiscal body to adopt a resolution to allow a one time transfer of money from the library property tax replacement fund. Provides that for purposes of fixing and reviewing budgets, tax rates, and tax levies, before a county auditor makes an amendment, the county auditor must provide written notice to the county fiscal body, the DLGF, and the fiscal officers of the affected taxing units. Provides that the DLGF may not approve the budget for a political subdivision until an attestation statement concerning the uploading of contracts is submitted. Allows a school corporation to allocate the effects of supplemental homestead credits granted for property taxes first due and payable in 2026 proportionately among all the school corporation's property tax funds. Requires certain qualified data center users to enter into an agreement with local officials before the qualified data center user may use a specific transaction award certificate. Adds a provision regarding repayment in the redevelopment tax credit. Specifies eligibility and procedures for a health reimbursement arrangement income tax credit. Moves the effective date for the local income tax changes enacted in SEA 1-2025 from 2028 to 2029. Makes corresponding changes to move the expiration date regarding a county with a single voting bloc enacted in HEA 1142-2025. Specifies procedures for the imposition of local income taxes and distribution of local income tax revenue. **Removes provisions enacted in SEA 1-2025 providing for the expiration of local income tax expenditure rates for counties or municipalities that fail to adopt an ordinance to renew an existing expenditure tax rate. Provides that the county may determine an allocation method for revenue raised from a tax rate for fire protection or emergency medical services. Provides that the county and certain township fire departments must receive an allocation of revenue raised from a tax rate for fire protection or emergency medical services.** Provides a formula for the distribution of revenue from the local income tax rate imposed by a county for certain small cities and towns. Specifies procedures for determining population for purposes of a municipal local income tax rate. Specifies that taxing units may deposit distributions of excise tax revenue in any fund maintained by the taxing unit. Allows each county to establish a local strategic taskforce to negotiate and determine certain maximum local income tax rates. Allows the Marshall County jail

fund to be used for costs otherwise incurred for the operation of the county jail. Provides that distributions of certain excise tax revenue to a taxing unit may be deposited in any fund maintained by the taxing unit and may be used for any purpose allowed by law. Makes numerous changes and additions to the local innkeeper's tax and food and beverage tax statutes, including new food and beverage tax authorizations, modifications to distributions of innkeeper's tax revenue, and revisions to the composition of various innkeeper's tax boards and commissions. Replaces the definitions of "manufactured home" and "mobile home" throughout the Indiana Code with a singular definition. Subject to an exception, limits voting eligibility in a homeowners association to members of the homeowners association who use their property as a homestead as to certain matters. With certain exceptions, prohibits a unit from adopting or enforcing an ordinance, resolution, regulation, policy, or rule that prohibits or restricts an owner of a privately owned residential property from using the property as a rental property. Retroactively amends the definition of "short term rental" to specify that certain private, owner occupied businesses are excluded from that definition. **Requires a person appointed to a fire protection district board of trustees to reside in the fire protection district. Sets forth an alternative procedure that may be used to appoint the board of trustees of certain fire protection districts. Specifies maximum property tax rates for certain fire protection territories.** Revises a provision of the municipal Barrett Law concerning deferred installments. Amends provisions in the drainage law as to bidding on certain projects and the term of loans. Authorizes the budget agency, subject to budget committee review, to augment the state agency contingency fund appropriations in HEA 1001-2025 through July 1, 2027, in an amount not to exceed \$40,000,000 for Indiana office of technology contracts, in addition to the uses for the appropriation authorized in HEA 1001-2025.

Additional Information

Delays the implementation of the new LIT system to 2029 (with adoption in 2028). All cities and towns now have the option to opt into the county-wide municipal services rate. The first LIT adoption lasts three years and is adopted annually thereafter, with a minimum rate adopted automatically to cover 125% of outstanding debt coverage requirements. Added a new formula for distributing the county-wide municipal services rate, which guarantees each city and town in the formula a share of that rate equal to 150% of that unit's share of the county population.

Additional flexibility in the distribution of the Fire/EMS rate by removing the formula originally in SEA 1 - 2025, population and service boundaries still must be considered. Townships shall receive distribution of Fire EMS LIT if 50% of fire runs were made by township fire department was made by full-time firefighters making at least \$30,000. Allows for townships to petition to increase the township maximum permissible ad valorem property tax levy for township's firefighting and EMS fund.

Caps tax rate at \$0.4 per \$100 of assessed value for Fire Protection Districts established after December 31, 2025. Equipment replacement fund is considered part of the maximum permissible ad valorem property tax levy and may not exceed \$0.0333 per \$100 of assessed value

**4. SB 270 - Township Mergers (Sen. Niemeyer)
- Signed by Governor March 5, 2026**

Requires the department of local government finance (department) not later than December 31, 2026, to compile data on each township (excluding townships in Marion County) and assign points based upon the township government's performance. Requires a township government that is assigned at least four points (designated township), with certain exceptions, to: (1) merge; or (2) for a township in which (A) at least 80% of the township's boundaries coincide with a municipality's boundaries; and (B) at least 51% of the township's population resides within the corporate boundaries of a municipality, reorganize with the municipality. Requires a merger to satisfy the following requirements: (1) A designated township must merge with at least one township that has less than four points (recipient township). (2) The merger must satisfy contiguity requirements under the township merger law. Provides that if all townships in a county have at least four points, the county executive must designate two townships to act as the recipient townships. Requires the county executive to designate which townships will merge taking into consideration: (1) the wishes of the designated townships and recipient townships; and (2) the contiguity requirements under the township merger law. Provides that all mergers in a county are effective not later than January 1, 2029. Establishes provisions for an interim township government for the new merged township government until a new township trustee and township legislative body are elected during the 2030 general election. Requires a designated township that is required to reorganize to adopt a resolution not later than October 1, 2027, that designates the municipality (recipient municipality) that will reorganize with the designated township. Requires the appointment of a joint board consisting of representatives of the designated township and the recipient municipality to prepare a plan of reorganization. Requires the county fiscal body to approve the budget, tax rate, and tax levy imposed by the recipient municipality within the boundaries of the rural township services district. Provides that a recipient municipality has all of the powers of the government modernization act in reorganizing the township. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. Provides that a township merger does not affect the office of township assessor of a township participating in the merger. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. Requires townships to annually provide certain information relating to fire protection to the

department in a manner prescribed by the department using the department's computer gateway. Requires the department to share the information with the department of homeland security. Allows the county council, before January 2, 2027, to adopt a resolution to transfer the duties of a township assessor to the county assessor if: (1) the office of township assessor has been vacant for at least 90 days; (2) a caucus was held but failed to fill the vacancy; (3) the township board adopts a resolution approving the transfer of duties of the township assessor to the county assessor; and (4) the township trustee has approved, in writing, the transfer of duties of the township assessor to the county assessor. **Prohibits the legislative body of a county from unilaterally requiring a unit participating in a reorganization that commenced after November 1, 2025, and before November 30, 2025, from being added to an existing fire protection district: (1) during negotiations regarding the reorganization among the participating units; (2) after the date on which a plan of reorganization is finally adopted by all participating units; or (3) as part of a reorganization in a finally approved plan of reorganization.** Establishes requirements for the transfer of duties. Repeals a law that allows township governments to dissolve a merger.

Additional Information

The department (DLGF) shall use compiled data to assign points to each township government as follows:

1. Two (2) points if a township government did not provide township assistance in calendar years 2023 and 2024,
2. One (1) point if a township government does not actively manage fire protection or emergency medical services within the township on January 1, 2025. A township does not actively manage fire protection or emergency medical services if:
 - i. the township government does not allocate funds for fire protection or emergency medical services;
 - ii. the township government is not a provider unit in a fire protection territory;
 - iii. at least seventy-five percent (75%) of the non-capital and non-debt service expenses expended from: the township government's firefighting and emergency services fund or the firefighting fund and emergency services fund under IC 36-8-13-4; or the fire protection territory fund under IC 36-8-19-8, if the township government is a provider unit in a fire protection territory; were payments to other governmental units, a volunteer fire department, or an independent fire company.
3. One (1) point for each year that a township government did not file an annual finance report with the state board of accounts in 2023 or 2024
4. One (1) point for each year a township government did not file all required monthly upload reports as required by directive of the state board of accounts in 2024 or 2025

5. One (1) point if the township's annual appropriations and annual tax levy for 2023 were continued for the 2024 budget year
6. One (1) point if the township's annual appropriations and annual tax levy for 2024 were continued for the 2025 budget year
7. One (1) point if the sum of township assistance applications received by the township government in 2023 and 2024 is less than twenty-four (24) township assistance applications as provided in the annual reports submitted under IC 12-20-28-3 to the state board of accounts.
8. One (1) point for a township government that has a certified budget of less than one hundred thousand dollars (\$100,000) for calendar year 2025
9. A maximum of one (1) point if:
 - i. a township did not have a candidate on the election ballot for the office of township trustee in either the 2018 or 2022 general election; or
 - ii. a vacancy on July 1, 2026, in the position of township trustee has been vacant for at least thirty (30) calendar days
10. A maximum of one (1) point if:
 - i. a township did not have a candidate on the election ballot for all offices of the township board in either the 2018 or 2022 general election; or
 - ii. on July 1, 2026, there is at least one (1) vacancy on the township board that has been vacant for at least thirty (30) calendar days

DLGF will assign points per above and determine the sum of points for each township government. A township assigned at least four (4) points is considered a designated township and is to be dissolved and transfer township property, functions, powers, and services to the recipient agency.

If a designated township participates in a fire protection territory or fire protection district, the fire protection territory or fire protection district is unaffected by the reorganization and the area within the boundaries of the dissolved township remain a part of the fire protection territory or fire protection district after reorganization. The recipient municipality succeeds the designated township in the designated township's role as: a participating unit that is not a provider unit in the fire protection territory; or a participant in the fire protection district; for the area within the boundaries of the dissolved designated township.

The new maximum permissible ad valorem property tax levy for the recipient municipality's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined levies for the firefighting fund and emergency services fund described in IC 36-8-13-4(a)(2) is equal to: the result of the maximum permissible ad valorem property tax levy for the designated township's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined ad valorem property tax levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, in 2028; multiplied by the maximum levy growth quotient applicable for

property taxes first due and payable in 2029; plus any amounts borrowed by the designated township under IC 36-6-6-14(b) or IC 36-6-6-14(c) in 2028.

This Bill also requires additional reporting related fire protection including:

1. Whether the township operates a fire department, including a volunteer fire department, and, if so, the name of the fire department operated by the township
2. Whether the township participates in a fire territory under IC 36-8-19, and, if so, the name of the unit that is the provider unit.
3. Whether the township participates in a fire protection district under IC 36-8-11, and, if so, the name of the fire department
4. Whether the township has an agreement with another unit to provide fire protection in a manner other than described in subdivisions (1) through (3), and the name of each unit that participates in the agreement.
5. Whether fire protection is provided by a municipality, and, if so, the name of the municipality.
6. Contact information for each fire department or provider unit described in subdivisions (1) through (5)
7. The types of emergency services provided by each fire department or provider unit described in subdivisions (1) through (5)
8. Any information prescribed by the department, in consultation with the department of homeland security necessary for the department of homeland security

Bills that Did Not Advance

1. **HB 1060 - Emergency Medical Services. (Rep. Garcia Wilburn)**
- Did not advance

Exempts state educational institution degree programs primarily focused on emergency medical services from a certain elimination provision.

Additional Information

Discussed remedies that can address the concern administratively.

2. **HB 1167 - Digital Alert Technology Pilot Program (Rep. Bauer)**
- Did not advance

Establishes the digital alert pilot program (pilot program) administered by the department of homeland security (department) to provide grants to providers of fire, emergency medical, and law enforcement services for the use of digital alert technology to notify motorists regarding the location of providers' emergency vehicles. Establishes the digital alert pilot program grant fund. Requires the secretary of public safety and the executive director of the Indiana criminal justice institute to provide a plan to the

department not later than September 1, 2026, for leveraging available federal funds to fund the pilot program.

3. HB 1190 - Line of Duty Disability from PFAS Exposure (Rep. Novak)
- Did not advance

Provides that a health condition that is caused by a PFAS chemical creates a presumption of disability in the line of duty with respect to firefighters under certain circumstances. Defines certain terms. Makes conforming changes.

4. HB 1244 - Tax Increment Financing (Rep. Novak)
- Did not advance

Provides that 10% of the excess property tax proceeds collected in an allocation area must be allocated among school corporations, libraries, and taxing units that provide police services, fire protection, emergency medical service, or public safety services in the allocation area.

5. HB 1251 - Emergency Medical Services (Rep. O'Brien)
- Did not advance

Specifies that emergency medical services, including emergency ambulance services, are essential services in Indiana. Specifies that the provision of emergency medical services is an essential purpose of political subdivisions. Requires the county commissioners of each county to: (1) identify areas that are unserved by emergency ambulance services; and (2) provide emergency ambulance services to those areas by establishing a county emergency ambulance service, contracting with a public, private, or nonprofit provider of emergency ambulance services, or by any other available means.

6. HB 1315 - Township Reorganization (Rep. Shonkwiler)
- Did not advance (portions of the bill amended into SEA 270)

Provides that on January 1, 2028, certain townships are dissolved and their powers, duties, offices, and property are transferred to a municipality or county. Requires a township to adopt a resolution not later than June 1, 2026, that designates the municipality or county (designated unit) that will reorganize with the township. Requires the appointment of a joint board consisting of representatives of the township and the designated unit to prepare a plan of reorganization. Provides that a township must reorganize with the county if: (1) the township does not adopt a resolution by June 1, 2026; or (2) the municipality that the township designated in its resolution does not adopt a reorganization plan by December 31, 2026. Provides that if: (1) the designated

unit is a municipality; and (2) part of a township is located outside the municipality; the municipality must establish an urban township services district and a rural township services district. Requires the county fiscal body to approve the budget, tax rate, and tax levy imposed by the municipality within the boundaries of the rural township services district. Provides that a designated unit has all of the powers of the government modernization act in reorganizing the township. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. **Provides that a township that operates a fire department is not subject to dissolution. Provides that a township does not operate a fire department if the township is a participating unit (not a provider unit) in a fire protection territory (territory) or is within a fire protection district (district). Provides that after a reorganization: (1) the area within the boundaries of the dissolved township remains in the territory or district; and (2) the designated unit succeeds the dissolved township in its role in the territory or district.**

7. HB 1352 - County Fire Protection (Rep. May)
- Did not advance

Requires each county, excluding a county containing a consolidated city or a county that is entirely within a fire protection district, to establish a county fire and emergency service board (board). Requires the board to develop a county fire and emergency service plan (county plan). Requires the board, on January 1, 2028, to establish a county fire and emergency service district (district) to provide fire protection to: (1) the unincorporated territory of each township located in the county in which the township provides fire protection; and (2) any other territory within the county that is transferred to the district in accordance with the county plan. Provides that a township, excluding a township in a county containing a consolidated city, may not impose a property tax levy for fire services for property taxes first due and payable after December 31, 2027. Provides that a fire protection district that includes all of the unincorporated area of the county may establish a nine member governing board.

8. HB 1370 - Payment of Claims for Emergency Services
- Did not advance

Prohibits a utilization review entity from requiring prior authorization for ambulance services provided: (1) to a covered individual; (2) by a nonparticipating ambulance service provider; and (3) within 12 hours after the ambulance services are requested. Prohibits a utilization review entity from requiring prior authorization for emergent response services or urgent response services that are provided: (1) to a covered individual; (2) in good faith; and (3) within 24 hours after the emergent response services or urgent response services are requested. Provides that a policy of accident and sickness insurance that provides coverage for emergency medical services must

provide reimbursement for emergency medical services that are, among other things, performed or provided during a response initiated through the 911 system or an equivalent telephone number, a texting system, or any other method of summoning emergency medical services. Provides that a policy of accident and sickness insurance that provides coverage for emergency medical services must provide reimbursement for emergency medical services that are, among other things, performed or provided when an individual is determined to require emergency medical services by a physician. Provides that an individual contract and a group contract that provide coverage for emergency medical services must provide reimbursement for emergency medical services that are, among other things, performed or provided during a response initiated through the 911 system or an equivalent telephone number, a texting system, or any other method of summoning emergency medical services. Provides that an individual contract and a group contract that provide coverage for emergency medical services must provide reimbursement for emergency medical services that are, among other things, performed or provided when an individual is determined to require emergency medical services by a physician. Repeals certain code provisions addressing advanced life support services.

9. SB 238 - Property and Local Income Tax (Sen. Rogers)
- Did not advance

Amends provisions added in SEA 1 in the 2025 session that require the department of local government finance to neutralize the effect of certain property tax provisions enacted in that bill. **Amends the threshold for the business personal property tax exemption enacted in SEA 1 in the 2025 session. Reinstates excess tax levy appeal provisions that were repealed in SEA 1 in the 2025 session. Amends the various local income tax (LIT) rates that may be adopted under provisions added in SEA 1 in the 2025 session.** Amends the population thresholds used to determine if a city or town is eligible to adopt a municipal LIT. Repeals provisions that require counties and municipalities to readopt their LIT rate each year. **Moves the effective date for the local income tax changes enacted in SEA 1 in the 2025 session from 2028 to 2029.** Makes corresponding changes to move the expiration date regarding a county with a single voting bloc enacted in HEA 1142 in the 2025 session.

Additional Information

Reduced the current Fire LIT rate to 0.2%, reduced County LIT rate to 0.7% and increased municipal rate to 1.9%.

Added language that at the discretion of the county council, the county may distribute revenue raised from a tax rate for fire protection and emergency medical services under section 2(b)(2) of this chapter to municipal fire departments, township fire departments and volunteer fire departments.