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## Indiana DOR highlights details from the 2026 Legislative Session

INDIANAPOLIS – The Indiana Department of Revenue (DOR) is sharing legislative changes from its agency bill, Senate Enrolled Act 243, that were passed by the 2026 Indiana General Assembly.

### Senate Enrolled Act 243

1. **Penny Phaseout:** Provides rounding provisions for cash transactions for retailers and cash payments of taxes to the state or local units ([Click here for additional information](#))
2. **Tax Amnesty 2026:** Eligibility extended by one year to include unpaid tax liabilities due for all tax types for periods prior to Jan. 1, 2024; the timeframe for participation is July 15, 2026, through Sept. 9, 2026 ([Click here for additional information](#))
3. **Withholding of Gaming Wins:** Changes requirements for withholding to occur at \$2,000 or more; adjusted for inflation in future years

Some provisions included in SEA 243 align with federal tax law under the One Big Beautiful Bill Act (OBBBA), while others do not.

Aligns with the OBBBA:

- Includes a refundable portion of the federal tax credit up to \$5000
- Allows a health plan to be treated as a high-deductible health plan without requiring a deductible for telehealth services while ensuring continued Health Savings Account (HSA) eligibility
- Terminates the 5-year cost recovery period for investments in certain solar and wind property construction after Dec. 31, 2024

Provides a deduction from state adjusted gross income for the 2026 tax year equal to the amount deducted for federal tax purposes:

- **Auto Loan Interest Deduction**
- **Overtime Deduction**
- **Tips Deduction**

For more information, visit [DOR's 2026 Legislative Synopsis](#) or the [Indiana General Assembly 2026 Session webpage](#).

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Indiana Department of Revenue

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