

REVENUE AND EXPENDITURE ACTS FROM THE 2025 REGULAR SESSION OF THE GENERAL ASSEMBLY

The first regular session of the 124th General Assembly passed several acts affecting general and dedicated fund revenues and expenditures. These acts and their estimated impacts are summarized as follows:

Act	No.	Title of the Act	FY 2025	FY 2026	FY 2027
GENERAL FUND EXPENDITURES					
HEA	1003	Health matters.	\$ -	\$ 100,000	\$ - *
HEA	1004	Health care matters.	-	3,577,724	77,724
HEA	1014	Public safety.	-	823,465	4,117,328 *
HEA	1024	Medicaid reimbursement for children's hospitals.	-	4,029,171	4,029,171 *
HEA	1095	Indiana crime guns task force.	-	2,000,000	2,000,000 *
HEA	1111	Indiana National Guard.	-	5,000	5,000 *
HEA	1137	Expungement of red flag law records.	-	80,540	80,540 *
HEA	1144	Courts.	-	1,264,034	1,496,755 *
HEA	1149	Agricultural online portal.	-	1,073,544	323,544
HEA	1208	Administration of sheriff's commissary fund.	-	94,557	94,557 *
HEA	1253	Child care.	-	359,878	-
HEA	1297	Motor vehicle medical information program.	-	46,188	-
HEA	1322	Blockchain technology; state investment in Bitcoin	-	117,000	-
HEA	1448	Supplemental payments to qualified cities.	-	-	2,000,000
HEA	1466	Various agency administrative procedures.	-	40,000	40,000
HEA	1471	Law enforcement officer impeachment evidence.	-	110,000	110,000 *
HEA	1557	Prescribed burning.	-	9,600	9,600 *
HEA	1605	Juvenile law matters.	-	507,923	507,923 *
HEA	1634	Math education.	-	336,847	336,847 *
HEA	1637	School and public safety matters.	-	4,719	4,719 *
HEA	1666	Ownership of health care providers.	-	88,477	88,477 *
SEA	1	Local government finance.	-	200,000	-
SEA	2	Medicaid matters.	-	9,120,956	10,384,069
SEA	28	Ground water emergencies.	-	152,000	152,000
SEA	43	Study of location of gambling operations.	-	62,500	- *
SEA	118	340B drug program report.	-	77,724	77,724 *
SEA	146	Teacher compensation.	-	5,000,000	5,000,000 *
SEA	281	Expungement.	-	115,000	-
SEA	365	Education matters.	-	82,123	82,123 *
SEA	422	Advanced transmission technologies.	-	300,000	-
SEA	463	Child care matters.	-	359,878	-
SEA	468	Midwest continental divide commission.	-	1,568	1,568 *
SEA	480	Prior authorization.	-	1,008,856	1,008,856
SEA	498	Child Services	-	166,259	166,259 *
		Gross Subtotal	\$ -	\$ 31,315,532	\$ 32,194,785
		Minus Absorbable Acts*	\$ -	\$ 14,844,508	\$ 18,208,592
		Net Total	\$ -	\$ 16,471,024	\$ 13,986,193

GENERAL FUND REVENUES

HEA	1073	Boxing and Martial Arts	\$ 15,000	\$ 15,000
HEA	1280	Taxation and Military Income	(64,479)	(65,296)
HEA	1577	Mobile retail food establishment licenses.	125,000	125,000
HEA	1601	Quantum research tax incentives and READI grants.	(21,839,562)	(52,414,950)
SEA	4	Water matters.	10,000	10,000
SEA	457	Carbon dioxide sequestration.	-	161,088
SEA	463	Child care matters.	(2,500,000)	(2,500,000)
		Gross Subtotal	\$ -	\$ (24,254,041)
		Minus Forecasted Impacts	\$ -	\$ -
		Net Total	\$ -	\$ (24,254,041)

* Existing appropriations are sufficient to cover increase in expenditures.

Act	No.	Title of the Act	FY 2025	FY 2026	FY 2027
DEDICATED FUND EXPENDITURES					
HEA	1003	Health matters.	\$ 100,000	\$ 100,000	*
HEA	1004	Health care matters.	518,500	168,500	
HEA	1113	Fire protection districts.	147,800	-	*
HEA	1125	Earned wage access services.	102,312	102,312	
HEA	1221	Pension matters.	36,347,000	-	*
HEA	1390	Bureau of motor vehicles.	500,000	-	*
HEA	1459	Water and wastewater utility asset management.	64,964	64,964	*
HEA	1474	FSSA matters.	118,500	118,500	*
HEA	1637	School and public safety matters.	770,043	1,578,588	
SEA	2	Medicaid matters.	(44,444,464)	(86,456,593)	
SEA	209	Electronic pull tabs in charity gaming.	152,364	151,564	*
SEA	461	Grain indemnity.	675,768	337,884	
SEA	480	Prior Authorizations	104,526	104,526	
Gross Subtotal			\$ -	\$ (4,842,687)	\$ (83,729,755)
Minus Absorbable Acts			\$ -	\$ 37,430,628	\$ 435,028
Net Total			\$ -	\$ (42,273,315)	\$ (84,164,783)

DEDICATED FUND REVENUES

HEA	1073	Martial arts.	\$ 46,010	\$ 46,010	
HEA	1113	Fire protection districts.	147,800	-	
HEA	1125	Earned wage access services.	52,500	52,500	
HEA	1275	Alcohol and tobacco commission matters.	10,000	10,000	
HEA	1276	Various alcoholic beverage matters.	50,000	5,000	
HEA	1468	Supplemental cigar sales certificate.	414,900	414,900	
HEA	1474	FSSA matters.	118,500	296,500	
HEA	1601	Quantum research tax incentives.	(35,437)	(85,050)	
HEA	1637	School and public safety matters.	825,755	1,603,548	
SEA	209	Electronic pull tabs.	168,447	903,808	
SEA	371	Workforce matters.	891,720	891,720	
SEA	461	Grain indemnity.	(675,768)	(337,884)	
SEA	477	Low head dams.	(1,400)	(1,400)	
Total			\$ -	\$ 2,013,027	\$ 3,799,652

* Existing appropriations are sufficient to cover increase in expenditures.

Additional HEA 1001-2025 Fiscal Impacts

Act	No.	Section	FY 2025	FY 2026	FY 2027
GENERAL FUND REVENUES					
HEA	1001	Increased Economic Development credit cap (Section 69)	-	(50,000,000)	(50,000,000)
HEA	1001	Cigarette Tax and other Tobacco Products (Section 85 - 91)	-	420,810,000	431,440,000
HEA	1001	Tax Amnesty (Section 94)	-		124,000,000
HEA	1001	Public Utility Fee (Section 102)	-	19,500,000	19,500,000
	Total		-	390,310,000	524,940,000