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Legislative Analysis

Chamber Outlines Bill Positions at Midpoint

By Vanessa Green Sindors, president and CEO, Indiana Chamber of Commerce



We are working with Gov. Mike Braun, lawmakers and other stakeholders to advance bills that move the state further ahead and increase its competitiveness, while also championing small business and defending against legislation that hinders economic growth and free enterprise. Together, these actions will enable Indiana to rise even higher on the list of best states to do business and be a place where more people want to live and work.

The Indiana Chamber will be championing policies that fall under the six pillars of its latest visioning plan for the state, *Indiana Prosperity 2035* (IP35): Workforce, K-12 Education, Economic Growth, Innovation and Entrepreneurship, Superior Infrastructure and Energy, Quality of Place Strategies and Healthy, Prosperous Citizens and Communities.

This first edition of the Indiana Chamber’s *2026 Legislative Analysis* outlines our positions on key bills that affect Indiana businesses and future economic prosperity for communities, families and individuals throughout the state. Indiana Chamber policy committees and executive groups, composed of statewide volunteer leaders, meet throughout the year and help define the positions that ultimately get matched to actual legislation.

Our 2026 top priorities impact economic prosperity and the state’s talent pipeline. These include initiatives to ensure tax conformity or decoupling with the federal One Big Beautiful Bill Act to maintain Indiana’s competitive tax status and enact tort reform to protect those unjustly targeted and improve the state’s business climate. Other focuses include work-based learning liability, childcare, local government modernization and regional collaboration on economic development.

Please contact our public affairs team with any questions about the bills found in this *Legislative Analysis*.

Tax Climate

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SB 27 STADIUM AUTHORITY (Mishler)

Chamber Position: Support

Establishing a regional stadium authority to finance and manage major facilities could provide an economic spark to northwest Indiana. It creates a clear and accountable structure for large-scale investments. By enabling coordinated, long-term planning, the bill supports economic development and quality of place improvements that attract private investment, tourism and workforce talent. These

assets strengthen the region’s competitiveness and generate sustained economic activity for surrounding businesses.

SB 212 STATE INCOME TAX AUTHORITY (Holdman)

Chamber Position: Support

Providing timely and targeted federal tax conformity is needed for the 2025 filing season, giving employers and taxpayers clarity and certainty. The bill is intentionally narrow, aligning Indiana law with a limited set of federal provisions, such as telehealth-related HSA eligibility and select technical fixes, without reopening broader or more costly policy debates.

SB 243 VARIOUS TAX MATTERS (Holdman)

Chamber Position: Support in Part

Addressing federal tax conformity and related technical issues is appreciated. This legislation represents a step toward maintaining alignment with federal law and avoiding unnecessary complexity for taxpayers. The Chamber remains engaged as discussions continue and looks forward to opportunities to further improve Indiana's tax competitiveness in future legislation.



Economic Growth/Tech

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SB 264 ECONOMIC DEVELOPMENT TAX CREDITS (Buchanan)

Chamber Position: Support in Part

Modernizing the Economic Development for a Growing Economy (EDGE) tax credit enhances Indiana's competitiveness. This would allow greater flexibility to support job creation, employee relocation and workforce retention, which are critical to attracting and retaining talent in today's labor market. While the Chamber supports expanding EDGE eligibility to reflect real-world recruitment and retention costs, the requirement tying retention credits to a minimum 25% wage increase raises practical concerns for employers.



SB 281 INCOME TAX CREDITS (Goode)

Chamber Position: Support in Part

The Chamber has long supported regional economic development as an instrument of long-term prosperity in Indiana. This bill encourages continued private investment at a regional level. The introduced version of SB 281 is preferred and established a sustained funding model that the Chamber hopes will be reconsidered in the House, which would allow flexibility with respect to regions' abilities to identify and finance initiatives that best support their local economies.

Education/Workforce

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HB 1098 WORK-BASED LEARNING LIABILITY (Commons)

Chamber Position: Support

Clarifying liability and workers' compensation responsibilities for employers participating in work-based learning programs – providing greater legal certainty and consistency – is a needed step. By establishing clear agreements, modernizing outdated statutory references and ensuring insurance decisions are based on objective risk criteria, the bill reduces barriers for employers to offer hands-on learning opportunities. These protections help expand work-based learning programs that strengthen Indiana's talent pipeline while maintaining appropriate safeguards for students and employers.



HB 1149 PRE-KINDERGARTEN CARE SGO TAX CREDIT (Heine)

Chamber Position: Support

This bill establishes an early childhood scholarship tax credit for contributions made to a scholarship granting organization (SGO) that conducts a program to provide scholarships for children who attend a qualified early childcare provider. The SGO grants would be awarded to qualifying individuals to be utilized at a qualified childcare provider including high quality licensed childcare centers, homes, ministries and state accredited public and nonpublic schools. This represents a step toward alleviating the burden on the current Child Care and Development Fund voucher program and pushes the industry to create more quality childcare supply. *Although the bill did not advance, the Chamber remains hopeful lawmakers will reintroduce it next session and will be working over the interim to ensure that happens.*



HB 1152 HOMEOWNERS ASSOCIATION MATTERS (Lawson)

Chamber Position: Support

By preventing restrictive homeowners association (HOA) policies that prohibit in-home childcare operations otherwise allowed under state law, the bill removes unnecessary barriers to workforce participation and small-scale entrepreneurship. These changes promote clearer rules, greater accountability and flexibility that better reflect the needs of families, workers and local communities.



HB 1177 CHILDCARE ASSISTANCE (Cash)

Chamber Position: Support

Expanding and modernizing Indiana's employer childcare tax credit by increasing eligibility and recognizing a broader range of qualified childcare expenditures would be helpful. By giving employers more flexibility to invest in childcare solutions and allowing targeted use of TIF resources to expand capacity, the bill helps address one of the most significant barriers to workforce participation, thereby improving access to reliable childcare supports employee retention, productivity and long-term economic growth across the state.



HB 1195 HIGH SCHOOL EQUIVALENCY PROGRAMS (Davis)

Chamber Position: Support

Extending and refining Indiana's high school equivalency pilot program would increase access for certain individuals under 18 while allowing additional time to evaluate outcomes. By providing flexible, alternative pathways to credential attainment, the bill supports workforce readiness and helps reconnect young people to education and employment opportunities. These options strengthen Indiana's talent pipeline while maintaining accountability through continued pilot evaluation.

HB 1242 SCHOOL CORPORATION AND CHARTER SCHOOL REPORT (Yocum)

Chamber Position: Support

Improving transparency and data-driven decision-making by requiring the Department of Education to compile and report statewide data on school corporations and charter schools will help improve schools. By providing policymakers with clearer, comparable information, the bill supports informed policy development and accountability without imposing new mandates. Access to reliable education data helps strengthen long-term workforce planning and ensures education policy remains aligned with employer and student needs.

SB 161 EDUCATION MATTERS (Raatz)

Chamber Position: Support

Expanding education and workforce opportunities by leveraging federal tax credit scholarships and strengthening alignment between workforce training programs and federal credentialing rules will help the talent pipeline. By opting into the federal scholarship framework and coordinating state agencies around eligible training programs, the bill promotes greater access, transparency and accountability without imposing new mandates on employers. These measures support workforce development efforts that are responsive to labor market needs while maximizing available federal resources to benefit students and employers alike.

SB 162 DEPARTMENT OF WORKFORCE DEVELOPMENT (Rogers)

Chamber Position: Support

Modernizing and clarifying unemployment insurance and workforce statutes by removing outdated provisions, refining eligibility definitions and improving administrative efficiency is beneficial. By aligning benefit calculations and suitability standards more closely with current policy intent, the bill promotes consistency and reduces ambiguity for employers and claimants. These updates support a more predictable and responsive workforce system while preserving appropriate safeguards for workers during periods of transition or disruption.

SB 254 IVY TECH COMMUNITY COLLEGE (Goode)

Chamber Position: Support

Modernizing Ivy Tech's governance structure by consolidating duties, clarifying roles and strengthening employer representation in campus leadership is important. By ensuring board expertise aligns with key industry sectors and reinforcing collaboration between campuses and the statewide board, the bill improves responsiveness to workforce needs. These updates support a more efficient, employer-informed community college system that is better positioned to deliver relevant skills and credentials aligned with Indiana's economy.

Housing

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HB 1001 HOUSING MATTERS (Miller)

Chamber Position: Support

Streamlining local zoning and permitting requirements and expanding by-right development for a range of residential uses would help combat housing supply constraints. By reducing unnecessary local barriers and increasing predictability in housing approvals, the bill supports the development of more affordable and varied housing options needed to attract and retain workforce talent. These reforms help improve housing availability while promoting consistency and efficiency in local land use regulation.



Government Efficiency

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HB 1210 DEPARTMENT OF LOCAL GOVERNMENT FINANCE (Snow)

Chamber Position: Neutral

This is a wide-ranging Department of Local Government Finance bill that makes technical and administrative changes across multiple areas of state and local government, including local finance, taxation, transparency and reporting requirements. Given the breadth and largely technical nature of the legislation, the Indiana Chamber is neutral on the bill as written and continues to monitor its provisions and impacts.

HB 1315 TOWNSHIP REORGANIZATION (Shonkwiler)

Chamber Position: Support

Providing a framework for reorganizing certain townships beginning in 2028 by transferring township powers, services and assets to a municipality or county through a structured planning process is a step in the right direction toward modernizing local government and improving efficiency and accountability.



SB 172 ADMINISTRATIVE RULEMAKING (Johnson)

Chamber Position: Support

Strengthening oversight of administrative rulemaking by requiring legislative budget review when proposed rules impose significant compliance costs is a positive step. By increasing transparency and accountability before costly rules take effect, the bill helps prevent unnecessary regulatory burdens and ensures agencies more clearly justify the need for provisional or interim rules. This added scrutiny promotes predictability, cost containment and a more balanced regulatory environment for employers, businesses and taxpayers.

SB 226 INDIANA DEPARTMENT OF ADMINISTRATION (Baldwin)

Chamber Position: Support

Modernizing and streamlining state procurement by expanding category management and strengthening oversight of purchasing and contracting across state agencies would increase efficiency. This bill also helps control costs and promotes more consistent contracting practices through improved coordination, planning and accountability. These reforms support a more effective use of taxpayer dollars

while creating clearer, more predictable procurement processes for businesses that contract with the state.

SB 270 TOWNSHIP MERGERS (Niemeyer)

Chamber Position: Support

Like HB 1315, this is a township modernization measure. It would require the Department of Local Government Finance to compile data this year on each township (excluding townships in Marion County) and assign points based upon each township government's performance, ultimately dictating which townships must merge. It's a step in the right direction to maximize efficiency.



Energy/Environment

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HB 1002 ELECTRIC UTILITY AFFORDABILITY (Shonkwiler)

Chamber Position: Neutral

Establishing new electric utility affordability requirements, including default enrollment of residential customers in levelized billing plans with opt-out provisions, a standardized low-income assistance program and expanded reporting and oversight by the Indiana Utility Regulatory Commission (IURC) could make sense. The bill also limits when utilities may disconnect service during extreme weather and clarifies the IURC's authority during declared emergencies..

SB 7 CARBON SEQUESTRATION (Niemeyer)

Chamber Position: Oppose

Imposing local approval requirements that would create significant uncertainty and barriers for carbon sequestration projects by allowing county-level vetoes over infrastructure that often spans multiple jurisdictions could have negative consequences. By fragmenting oversight and adding inconsistent local controls, the bill risks delaying or deterring investment in emerging carbon management technologies that are critical to long-term energy reliability and emissions reduction. These constraints could undermine Indiana's competitiveness in attracting large-scale energy and industrial projects that depend on predictable, statewide regulatory frameworks.

SB 277 INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (Niemeyer)

Chamber Position: Support

Modernizing and streamlining Indiana's environmental regulatory framework by updating the Indiana Department of Environmental Management's (IDEM's) structure, rulemaking authority and permitting processes would enhance efficiency. By reducing outdated or duplicative requirements and clarifying agency roles, the bill improves regulatory efficiency and predictability while maintaining environmental protections. These reforms help lower compliance uncertainty, expedite permitting timelines and support responsible economic growth across industries that depend on clear and workable environmental regulations.



Business Law Reform

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HB 1099/SB 256 FOREIGN ADVERSARIES (Commons/Garten)

Chamber Position: Oppose

While the Indiana Chamber shares concerns about national security and foreign influence, we oppose these measures because their broad, one-size-fits-all approach – combined with expanded state-based investigation and enforcement authority – risks undermining Indiana's ability to attract global talent, research investment and lawful international business activity critical to economic growth. The bills extend beyond targeted, risk-based security measures and could unintentionally burden or discourage students, employers and investors who operate lawfully, weakening Indiana's competitiveness without clear evidence that existing safeguards are insufficient.

HB 1404 WORKPLACE VIOLENCE RESTRAINING ORDERS (Dant Chesser)

Chamber Position: Support

It's important to have legislation clarifying that workplace violence restraining orders may be used to protect employees from credible threats of violence that are unrelated to collective bargaining disputes. By ensuring employers and employees have access to appropriate legal protections in situations involving personal conflicts, the bill promotes safer workplaces without undermining established labor relations frameworks. *Although the bill did not advance, the Chamber remains hopeful that the language will find a new home or lawmakers will reintroduce the bill next session.*



HB 1417 CAUSES OF ACTION AND DAMAGES (Lehman)

Chamber Position: Support

Strengthening Indiana's civil justice system by limiting expansive public nuisance claims and reinforcing incentives to resolve disputes efficiently through qualified settlement offers is important for the business community. By curbing litigation strategies that create uncertainty and excessive legal exposure, the bill promotes fairness, predictability and cost containment for employers and local governments. These reforms help prevent lawsuit abuse while preserving legitimate avenues for enforcement, supporting a more balanced legal environment that encourages investment and economic growth. This bill marks the first step in a multi-year effort.



SB 76 IMMIGRATION MATTERS (Brown)

Chamber Position: Neutral

This legislation clarifies and strengthens enforcement of immigration-related employment and compliance requirements, including employer hiring practices and cooperation with federal immigration authorities. Although it reinforces lawful employment standards, the Chamber prefers the introduced version's reporting mechanism over the current version's broad enforcement authority granted to the Office of the Attorney General.

Health/Wellness

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HB 1137 FOODS AND BEVERAGES ON SCHOOL PROPERTY (McGuire)

Chamber Position: Oppose in Part

While the Indiana Chamber supports the goal of promoting healthier food options for students, the bill establishes a state-level regulatory framework that could create inconsistency with existing and evolving federal standards. The Chamber believes a uniform federal approach provides greater clarity and consistency for schools, vendors and families, and has concerns with state-level regulation in this area.

**SB 282 COMPOUNDING DRUGS;
REGISTRATION OF MEDICAL SPAS
(Charbonneau)**

Chamber Position: Support in Part

Addressing pharmacy drug compounding by establishing state-level enforcement of existing federal standards governing compounding pharmacies is sensible. The Indiana Chamber is supportive of the bill as introduced, which aimed to improve patient safety and regulatory clarity.

Various Matters

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SB 4 VARIOUS FISCAL MATTERS (Mishler)

Chamber Position: Support

Among its covered fiscal matters is noteworthy language that includes allowing the budget agency to use appropriations from the Financial Responsibility and Opportunity Growth Fund to provide funding to the Child Care Development Fund voucher program. This is a temporary solution with the commitment for future long-term solutions.

SB 8 LIBRARY BUDGETS (Byrne)

Chamber Position: Neutral in Part/Oppose in Part

Adjusting the budget-growth threshold that triggers binding fiscal review of public library budgets and aiming to better balance local oversight with operational flexibility are understandable objectives. The Chamber generally supports efforts that promote fiscal discipline and transparency at the local level, but is monitoring how the revised threshold

would function in practice and whether it could create unintended constraints or inconsistencies across communities. Ongoing review is warranted to ensure the change supports responsible budgeting without undermining local service delivery or predictability for taxpayers.

**SB 219 UNIFORM ANTITRUST PRE-MERGER
NOTIFICATION ACT (Charbonneau)**

Chamber Position: Oppose in Part

Imposing on Indiana a national model framework that is untested is not a best practice and could have unintended consequences. It would require duplicative notification obligations that have no demonstrable consumer or market benefit. The Chamber is particularly concerned that expanded pre-merger reporting requirements could discourage investment and complicate transactions for companies operating in or considering Indiana versus other states that do not have the same mandates.

2026 Quick Reference: Chamber Positions



House Bills

NOTE: Chamber Priority Bills in Bold

Bill	Bill Title	Position
HB 1001	HOUSING	Support
HB 1002	ELECTRIC UTILITY AFFORDABILITY	Neutral
HB 1098	WORK-BASED LEARNING LIABILITY	Support
HB 1099	FOREIGN ADVERSARIES	Oppose
HB 1137	FOODS AND BEVERAGES ON SCHOOL PROPERTY	OIP*
HB 1149	PRE-KINDERGARTEN CARE SGO TAX CREDIT	Support
HB 1152	HOMEOWNERS ASSOCIATION MATTERS	Support
HB 1177	CHILDCARE ASSISTANCE	Support
HB 1195	HIGH SCHOOL EQUIVALENCY PROGRAMS	Support
HB 1210	DEPARTMENT OF LOCAL GOVERNMENT FINANCE	Neutral
HB 1242	SCHOOL CORP. AND CHARTER SCHOOL REPORT	Support
HB 1315	TOWNSHIP REORGANIZATION	Support
HB 1404	WORKPLACE VIOLENCE RESTRAINING ORDERS	Support
HB 1417	CAUSES OF ACTION AND DAMAGES	Support

Senate Bills

NOTE: Chamber Priority Bills in Bold

Bill	Bill Title	Position
SB 4	VARIOUS FISCAL MATTERS	Support
SB 7	CARBON SEQUESTRATION	Oppose
SB 8	LIBRARY BUDGETS	NIP/OIP*
SB 27	STADIUM AUTHORITY	Support
SB 76	IMMIGRATION MATTERS	Neutral
SB 161	EDUCATION MATTERS	Support
SB 162	DEPARTMENT OF WORKFORCE DEVELOPMENT	Support
SB 172	ADMINISTRATIVE RULEMAKING	Support
SB 212	STATE INCOME TAX CONFORMITY	Support
SB 219	UNIFORM ANTITRUST PRE-MERGER NOTIFICATION ACT	OIP
SB 226	INDIANA DEPARTMENT OF ADMINISTRATION	Support
SB 243	VARIOUS TAX MATTERS	SIP*
SB 254	IVY TECH COMMUNITY COLLEGE	Support
SB 256	FOREIGN AGENT REGISTRATION ...	Oppose
SB 264	ECONOMIC DEVELOPMENT TAX CREDITS	SIP*
SB 270	TOWNSHIP MERGERS	Support
SB 277	INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	Support
SB 281	INCOME TAX CREDITS	SIP*
SB 282	COMPOUNDING DRUGS; REGISTRATION OF MEDICAL SPAS	SIP*

* SIP/OIP/NIP = Support in Part/Oppose in Part/Neutral in Part