



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1002 be amended to read as follows:

- 1 Page 13, between lines 26 and 27, begin a new paragraph and insert:
2 "SECTION 8. IC 8-1-10.5 IS ADDED TO THE INDIANA CODE
3 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2026]:
5 **Chapter 10.5. Energy Utility Transparency and Reporting**
6 **Sec. 1. (a) As used in this chapter, "affiliate", with regard to an**
7 **energy utility, means any person who directly or indirectly:**
8 (1) controls;
9 (2) is controlled by; or
10 (3) is under the common control of;
11 the energy utility.
12 (b) The term includes a parent company or a subsidiary.
13 **Sec. 2. As used in this chapter, "energy utility" means a public**
14 **utility (as defined in IC 8-1-2-1(a)) that:**
15 (1) provides retail:
16 (A) electric; or
17 (B) natural gas;
18 service to the public; and
19 (2) is under the jurisdiction of the commission for the
20 approval of rates and charges.
21 **Sec. 3. (a) The commission may not authorize an energy utility**
22 **to recover through the energy utility's retail rates and charges any**
23 **direct or indirect costs associated with the following:**
24 (1) Membership dues, sponsorship fees, or monetary
25 contributions paid to:
26 (A) a business or industry trade group or association; or
27 (B) a not-for-profit affiliate of the energy utility.
28 (2) Lobbying, legislative action, or other political activities,

- 1 including research, analysis, preparation, planning, or other
 2 activities undertaken in support of lobbying or legislative
 3 action.
- 4 (3) Advertising, marketing, or communications undertaken to
 5 influence public opinion.
- 6 (4) Travel, lodging, or food and beverage expenses for:
 7 (A) the energy utility's officers or board of directors; or
 8 (B) the officers or board of directors of an affiliate of the
 9 energy utility.
- 10 (5) Entertainment or gifts.
- 11 (6) Leasing, owning, or chartering an aircraft for use by:
 12 (A) the energy utility's officers or board of directors; or
 13 (B) the officers or board of directors of an affiliate of the
 14 energy utility.
- 15 (7) Charitable giving, including contributions to any
 16 not-for-profit organization exempt from federal income
 17 taxation under Section 501(c)(3) or 501(c)(4) of the Internal
 18 Revenue Code, and any expenses related to charitable giving.
- 19 (8) Compensation paid to an employee, if any portion of the
 20 employee's time in a given year is spent on lobbying,
 21 legislative action, or other political activities.
- 22 (9) Compensation paid to an employee, if any portion of the
 23 employee's time in a given year is spent litigating or appealing
 24 legislation or commission rulings.
- 25 (10) Litigation regarding existing or proposed statutes,
 26 regulations, ordinances, or legislation at the federal, state, or
 27 local level.
- 28 (11) Any expenses related to:
 29 (A) products;
 30 (B) services; or
 31 (C) programs;
 32 that are not regulated by the commission, including any
 33 marketing, administrative, or customer service related
 34 expenses for such products, services, or programs.
- 35 (12) Investor relations.
- 36 (b) Beginning in 2026, an energy utility shall file with the
 37 commission, at the time and in the form and manner prescribed by
 38 the commission, an annual report that includes the following
 39 information concerning each activity or expense described in
 40 subsection (a):
- 41 (1) For each expense or activity described in subsection (a),
 42 the total costs to:
 43 (A) the energy utility; or
 44 (B) an affiliate of the energy utility;
 45 that are directly billed or allocated to the energy utility. The
 46 amounts reported under this subdivision must be separately
 47 delineated for each expense or activity described in subsection

- 1 (a).
- 2 (2) The job title, job description, and salary of any employee
- 3 of the energy utility who performed work associated with the
- 4 activities described in subsection (a)(2), (a)(3), (a)(8), (a)(9),
- 5 (a)(10), (a)(11), or (a)(12) for the energy utility, along with the
- 6 number of hours attributable to such work by the employee.
- 7 (3) The job title, job description, and salary of any employee
- 8 of an affiliate of the energy utility who performed work
- 9 associated with the activities described in subsection (a)(2),
- 10 (a)(3), (a)(8), (a)(9), (a)(10), (a)(11), or (a)(12), along with the
- 11 number of hours attributable to such work by the employee,
- 12 to the extent that the costs associated with the work are
- 13 directly billed or allocated to the energy utility.
- 14 (4) An itemized list of the amounts billed or allocated to the
- 15 energy utility by third party vendors for any expenses or
- 16 activities described in subsection (a), including unredacted
- 17 billing amounts, billing dates, payees, and explanations of
- 18 each expenditure in sufficient detail to indicate the
- 19 expenditure's purpose, including, if applicable, all Federal
- 20 Energy Regulatory Commission Uniform System of Accounts
- 21 codes for which payment to the vendor was recorded.
- 22 (5) A list of all divisions, departments, or other organizational
- 23 groups within the energy utility that performed any activities
- 24 described in subsection (a). For each division, department, or
- 25 group identified, the energy utility shall include a list of the
- 26 employees who work in the division, department, or group.
- 27 For each employee listed, the energy utility shall provide the
- 28 following information:
- 29 (A) The employee's job title.
- 30 (B) A job description sufficient to describe the employee's
- 31 responsibilities.
- 32 (C) An identification of each activity described in
- 33 subsection (a) in which the employee engages, including a
- 34 description sufficient to describe the nature of each
- 35 activity.
- 36 (D) The employee's total annual compensation and the
- 37 percentage of that compensation paid for work associated
- 38 with activities described in subsection (a), including, if
- 39 applicable, all Federal Energy Regulatory Commission
- 40 Uniform System of Accounts codes for which payment to
- 41 the employee was recorded.
- 42 (c) The commission shall make available on the commission's
- 43 website a direct link to the annual reports provided by energy
- 44 utilities under this section, subject to the commission's duty to
- 45 redact or exclude any information that the commission is
- 46 prohibited from disclosing under state or federal law.
- 47 Sec. 4. (a) On any customer bill issued by an energy utility after

1 **December 31, 2026, the energy utility must include a break down**
2 **of the charges and fees that make up the total amount owed for the**
3 **billing cycle, including a description of the service or cost**
4 **associated with each charge or fee, if not apparent on its face. To**
5 **the extent applicable, the following must be delineated as specific**
6 **line items on each customer bill:**

7 **(1) Distribution and delivery charges.**

8 **(2) Generation and supply charges, including the cost per unit**
9 **consumed.**

10 **(3) Individual program charges, separately stated for each**
11 **program for which the customer is charged, including energy**
12 **efficiency programs, low income assistance programs,**
13 **demand response programs, and any other programs outside**
14 **the provision of basic service.**

15 **(4) Account or program credits.**

16 **(5) Taxes.**

17 **(6) Account management and billing fees.**

18 **(7) Any other applicable charges or fees.**

19 **(b) An energy utility shall take appropriate internal operational**
20 **measures to separate the energy utility's costs so as to accurately**
21 **reflect those costs in associated charges and fees charged to**
22 **customers and itemized in customer bills under subsection (a)."**

23 Renumber all SECTIONS consecutively.

 (Reference is to EHB 1002 as printed February 13, 2026.)

Senator HUNLEY