

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6378
BILL NUMBER: HB 1048

NOTE PREPARED: Feb 20, 2026
BILL AMENDED: Feb 10, 2026

SUBJECT: VFD Clothing and Automobile Allowances.

FIRST AUTHOR: Rep. Novak
FIRST SPONSOR: Sen. Crider

BILL STATUS: Enrolled

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill increases, from \$100 to \$250, the clothing and automobile allowance for an active member of a volunteer fire department (department). It provides that a unit served by a volunteer fire department shall pay the clothing and automobile allowance directly to each active and participating member of the department.

Effective Date: July 1, 2026.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: This bill could potentially increase expenditures for local units to increase the clothing and automobile allowance from \$100 to \$250. However, expenditures will depend on the number of volunteer firefighters and the current allowance for the local unit. The current allowance may cover more than the current minimum clothing and automobile allowance. The increase in expenditures is likely to be small.

[There are approximately 831 volunteer fire departments in Indiana. In 2024, the Indiana Volunteer Firefighter’s Association estimates that there are approximately 18,000-20,000 volunteer firefighters in the state.]

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: Local units.

Information Sources: Indiana Volunteer Firefighters Association.
Fire Protection, State Board of Accounts,

<https://www.in.gov/sboa/files/Fire-Protection-State-Called-Meetings-2023.pdf>.

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