

HOUSE BILL No. 1082

DIGEST OF INTRODUCED BILL

Citations Affected: IC 20-46.

Synopsis: Shared labor to conduct referendum. Provides that a charter school that will participate in an operating referendum tax levy or school safety referendum tax levy must contribute a proportionate share of the labor (in addition to the cost under current law) to conduct the referendum based on the total combined average daily membership of the school corporation and any participating charter schools.

Effective: July 1, 2026.

Smith V

January 5, 2026, read first time and referred to Committee on Education.



Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

HOUSE BILL No. 1082

A BILL FOR AN ACT to amend the Indiana Code concerning education.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 20-46-1-8, AS AMENDED BY P.L.68-2025,
- 2 SECTION 215, IS AMENDED TO READ AS FOLLOWS
- 3 [EFFECTIVE JULY 1, 2026]: Sec. 8. (a) Subject to subsections (b),
- 4 (e), and (f) and this chapter, the governing body of a school corporation
- 5 may adopt a resolution to place a referendum under this chapter on the
- 6 ballot for any of the following purposes:
- 7 (1) The governing body of the school corporation determines that
- 8 it cannot, in a calendar year, carry out its public educational duty
- 9 unless it imposes a referendum tax levy under this chapter.
- 10 (2) The governing body of the school corporation determines that
- 11 a referendum tax levy under this chapter should be imposed to
- 12 replace property tax revenue that the school corporation will not
- 13 receive because of the application of the credit under
- 14 IC 6-1.1-20.6.
- 15 (b) A resolution for a referendum described in:
- 16 (1) section 21 of this chapter; or
- 17 (2) section 22 of this chapter;



1 shall specify that a portion of the proceeds collected from the proposed
 2 levy will be distributed to applicable charter schools in the manner
 3 described under this chapter.

4 (c) The governing body of the school corporation shall certify a
 5 copy of the resolution to place a referendum on the ballot to the
 6 following:

7 (1) The department of local government finance, including:

8 (A) the language for the question required by section 10 of this
 9 chapter, or in the case of a resolution to extend a referendum
 10 levy certified to the department of local government finance
 11 after March 15, 2016, section 10.1 of this chapter; and

12 (B) a copy of the revenue spending plan adopted under
 13 subsection (f).

14 The governing body of the school corporation shall also provide
 15 the county auditor's certification described in section 10(e) or
 16 10.1(f) of this chapter, as applicable. The department of local
 17 government finance shall post the values certified by the county
 18 auditor to the department's website. The department shall review
 19 the language for compliance with section 10 or 10.1 of this
 20 chapter, whichever is applicable, and either approve or reject the
 21 language. The department shall send its decision to the governing
 22 body of the school corporation not more than ten (10) days after
 23 the resolution is submitted to the department. If the language is
 24 approved, the governing body of the school corporation shall
 25 certify a copy of the resolution, including the language for the
 26 question and the department's approval.

27 (2) The county fiscal body of each county in which the school
 28 corporation is located (for informational purposes only).

29 (3) The circuit court clerk of each county in which the school
 30 corporation is located.

31 (d) If a school safety referendum tax levy under IC 20-46-9 has been
 32 approved by the voters in a school corporation at any time in the
 33 previous three (3) years, the school corporation may not:

34 (1) adopt a resolution to place a referendum under this chapter on
 35 the ballot; or

36 (2) otherwise place a referendum under this chapter on the ballot.

37 (e) This subsection applies to a resolution described in section 21 or
 38 22 of this chapter. Not later than sixty (60) days before the resolution
 39 is voted on by the governing body, the school corporation shall contact
 40 the department to determine the following:

41 (1) In the case of a resolution described in section 22 of this
 42 chapter, whether the school corporation is exempt from revenue



1 sharing requirements under section 22(a)(2) of this chapter. If the
 2 school corporation is determined to be exempt, the department
 3 shall notify the school corporation, and the school corporation is
 4 not required to contact charter schools concerning participation
 5 under subsection (h), shall exclude distributions to charter schools
 6 under section 22 of this chapter, and shall exclude charter schools
 7 from the projection described in this subsection.

8 (2) If the school corporation is not determined to be exempt from
 9 revenue sharing requirements under subdivision (1), the number
 10 of students in kindergarten through grade 12 who:

11 (A) have legal settlement in the school corporation but attend
 12 a charter school, excluding virtual charter schools or adult
 13 high schools; and

14 (B) receive not more than fifty percent (50%) virtual
 15 instruction.

16 Not later than ten (10) days after receiving the request, the department
 17 shall provide the school corporation with the requested information,
 18 which shall be disaggregated for each particular charter school. Subject
 19 to subsection (h), the resolution shall include a projection of the
 20 amount that the school corporation expects, based on the information
 21 provided by the department under this subsection, to be distributed to
 22 a particular charter school under section 21 or 22 of this chapter.

23 (f) As part of the resolution described in subsection (a), the
 24 governing body of the school corporation shall adopt a revenue
 25 spending plan for the proposed referendum tax levy that includes:

26 (1) an estimate of the amount of annual revenue expected to be
 27 collected if a levy is imposed under this chapter;

28 (2) the specific purposes for which the revenue collected from a
 29 levy imposed under this chapter will be used;

30 (3) an estimate of the annual dollar amounts that will be expended
 31 for each purpose described in subdivision (2); and

32 (4) for a resolution for a referendum that is described in section
 33 21 or 22 of this chapter, the projected revenue that shall be
 34 distributed to charter schools. The revenue spending plan shall
 35 also take into consideration deviations in the proposed revenue
 36 spending plan if the actual charter school distributions exceed or
 37 are lower than the projected charter school distributions described
 38 in subsection (e). The resolution shall include for each charter
 39 school that elects to participate under subsection (h) information
 40 described in subdivisions (1) through (3).

41 (g) A school corporation shall specify in its proposed budget the
 42 school corporation's revenue spending plan adopted under subsection



(f) and annually present the revenue spending plan at its public hearing on the proposed budget under IC 6-1.1-17-3.

(h) This subsection applies to a resolution described in section 21 or 22 of this chapter. Except as provided in subsection (e), not later than forty-five (45) days before the resolution is voted on by the governing body, the school corporation shall contact each charter school disclosed by the department to the school corporation under subsection (e) to determine whether the charter school will:

(1) in the case of a resolution described in section 21 of this chapter, elect to participate; or

(2) in the case of a resolution described in section 22 of this chapter, elect to not participate;

in the referendum. The notice must include the total amount of the school corporation's expected need, the corresponding estimate for that amount divided by the number of students enrolled in the school corporation, and the date on which the governing body of the school corporation will vote on the resolution. Not later than thirty (30) days prior to the date that the resolution is to be voted on by the governing body, the charter school must respond in writing to the school corporation and to the department, which may be by electronic mail, and, in the case of the school corporation, addressed to the superintendent of the school corporation. A charter school that elects to not participate in the referendum may not subsequently change that election during the term of the referendum.

(i) If a charter school will not participate in the referendum, the school corporation shall exclude distributions to the charter school under this chapter and from the projection described in subsection (e). If a charter school will participate in the referendum, the charter school:

(1) must be included in the projection described in subsection (e); and

(2) shall contribute a proportionate share of the cost **and labor** to conduct the referendum based on the total combined ADM of the school corporation and any participating charter schools.

(j) This subsection applies to a resolution described in section 21 or 22 of this chapter. At least thirty (30) days before the referendum submitted to the voters under this chapter is voted on by the public in a general election, the school corporation that is pursuing the referendum and any charter school that will participate under subsection (h) shall post a referendum disclosure statement on each school's respective website that contains the following information:

(1) The salaries by position within the school corporation or



1 charter school listed from highest salary to lowest salary and a
2 link to Gateway Indiana for access to individual salaries.

3 (2) An acknowledgment that the school corporation or charter
4 school is not committing any crime described in IC 35-44.1-1.

5 (3) A link to the school corporation's or charter school's most
6 recent state board of accounts audit on the state board of accounts'
7 website.

8 (4) The current enrollment of the school corporation or charter
9 school disaggregated by student group and race.

10 (5) The school corporation's or charter school's high school
11 graduation rate.

12 (6) The school corporation's or charter school's annual retention
13 rate for teachers for the previous five (5) years.

14 (k) Not later than July 15, 2025, the department of education shall
15 prescribe the manner in which a projection described in subsection (e)
16 shall be calculated.

17 (l) A charter school that begins operations after a resolution under
18 this section or section 8.5 of this chapter is voted on by the governing
19 body for a particular referendum may not receive an option to elect to
20 participate in that referendum during the term of that referendum.

21 SECTION 2. IC 20-46-9-6, AS AMENDED BY P.L.68-2025,
22 SECTION 227, IS AMENDED TO READ AS FOLLOWS
23 [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) Subject to this chapter, the
24 governing body of a school corporation may adopt a resolution to place
25 a referendum under this chapter on the ballot if the governing body of
26 the school corporation determines that a referendum levy should be
27 imposed for measures to improve school safety as described in
28 IC 20-40-20-6(a) or IC 20-40-20-6(b).

29 (b) Except as provided in section 22 of this chapter, a school
30 corporation may, with the approval of the majority of members of the
31 governing body, distribute a portion of the proceeds of a tax levy
32 collected under this chapter that is deposited in the fund to a charter
33 school, excluding a virtual charter school, that is located within the
34 attendance area of the school corporation, to be used by the charter
35 school for the purposes described in IC 20-40-20-6(a).

36 (c) This subsection applies to a resolution described in subsection
37 (a) that is adopted after May 10, 2023, in a county described in section
38 22(a) of this chapter. A resolution shall specify that a portion of the
39 proceeds of the proposed levy will be distributed to applicable charter
40 schools in the manner described under section 22 of this chapter if the
41 charter school voluntarily elects to participate in the referendum in the
42 manner described in subsection (i).



(d) This subsection applies to a resolution described in subsection (a) that is adopted after May 10, 2023, in a county described in section 22(a) of this chapter. The resolution described in subsection (a) shall include a projection of the amount that the school corporation expects to be distributed to a particular charter school, excluding virtual charter schools or adult high schools, under section 22 of this chapter that elects to participate in the referendum under subsection (i). At least sixty (60) days before the resolution described in subsection (a) is voted on by the governing body, the school corporation shall contact the department to determine the number of students in kindergarten through grade 12 who have legal settlement in the school corporation but attend a charter school, excluding virtual charter schools or adult high schools, and who receive not more than fifty percent (50%) virtual instruction. The department shall provide the school corporation with the number of students with legal settlement in the school corporation who attend a charter school, which shall be disaggregated for each particular charter school, excluding a virtual charter school or adult high school. The projection may include an expected increase in charter schools during the term the levy is imposed. The department of local government finance shall prescribe the manner in which the projection shall be calculated. The governing body shall take into consideration the projection when adopting the revenue spending plan under subsection (g).

(e) The governing body of the school corporation shall certify a copy of the resolution to the following:

(1) The department of local government finance, including:

(A) the language for the question required by section 9 of this chapter, or in the case of a resolution to extend a referendum levy certified to the department of local government finance, section 10 of this chapter; and

(B) a copy of the revenue spending plan adopted under subsection (g).

The department of local government finance shall post the values certified by the county auditor to the department's website. The department shall review the language for compliance with section 9 or 10 of this chapter, whichever is applicable, and either approve or reject the language. The department shall send its decision to the governing body of the school corporation not more than ten (10) days after the resolution is submitted to the department. If the language is approved, the governing body of the school corporation shall certify a copy of the resolution, including the language for the question and the department's



approval.

(2) The county fiscal body of each county in which the school corporation is located (for informational purposes only).

(3) The circuit court clerk of each county in which the school corporation is located.

(f) Except as provided in section 22 of this chapter, the resolution described in subsection (a) must indicate whether proceeds in the school corporation's fund collected from a tax levy under this chapter will be used to provide a distribution to a charter school or charter schools, excluding a virtual charter school, under IC 20-40-20-6(b) as well as the amount that will be distributed to the particular charter school or charter schools. A school corporation may request from the designated charter school or charter schools any financial documentation necessary to demonstrate the financial need of the charter school or charter schools.

(g) As part of the resolution described in subsection (a), the governing body of the school corporation shall adopt a revenue spending plan for the proposed referendum tax levy that includes:

(1) an estimate of the amount of annual revenue expected to be collected if a levy is imposed under this chapter;

(2) the specific purposes described in IC 20-40-20-6 for which the revenue collected from a levy imposed under this chapter will be used;

(3) an estimate of the annual dollar amounts that will be expended for each purpose described in subdivision (2); and

(4) for a resolution for a referendum that is adopted after May 10, 2023, for a county described in section 22(a) of this chapter, the projected revenue that shall be distributed to charter schools as provided in subsection (d). The revenue spending plan shall also take into consideration deviations in the proposed revenue spending plan if the actual charter school distributions exceed or are lower than the projected charter school distributions described in subsection (d). The resolution shall include for each charter school that elects to participate under subsection (i) information described in subdivisions (1) through (3).

(h) A school corporation shall specify in its proposed budget the school corporation's revenue spending plan adopted under subsection (g) and annually present the revenue spending plan at its public hearing on the proposed budget under IC 6-1.1-17-3.

(i) This subsection applies to a resolution described in subsection (a) for a county described in section 22(a) of this chapter that is adopted after May 10, 2023. At least forty-five (45) days before the



1 resolution described in subsection (a) is voted on by the governing
 2 body, the school corporation shall contact each charter school,
 3 excluding virtual charter schools or adult high schools, disclosed by the
 4 department to the school corporation under subsection (f) to determine
 5 whether the charter school will participate in the referendum. The
 6 notice must include the total amount of the school corporation's
 7 expected need, the corresponding estimate of that amount divided by
 8 the number of students enrolled in the school corporation, and the date
 9 on which the governing body of the school corporation will vote on the
 10 resolution. The charter school must respond in writing to the school
 11 corporation, which may be by electronic mail addressed to the
 12 superintendent of the school corporation, at least fifteen (15) days prior
 13 to the date that the resolution described in subsection (a) is to be voted
 14 on by the governing body. If the charter school elects to not participate
 15 in the referendum, the school corporation may exclude distributions to
 16 the charter school under section 22 of this chapter and from the
 17 projection described in subsection (d). If the charter school elects to
 18 participate in the referendum, the charter school may receive
 19 distributions under section 22 of this chapter and must be included in
 20 the projection described in subsection (d). In addition, a charter school
 21 that elects to participate in the referendum under this subsection shall
 22 contribute a proportionate share of the cost **and labor** to conduct the
 23 referendum based on the total combined ADM of the school
 24 corporation and any participating charter schools.

25 (j) This subsection applies to a resolution described in subsection
 26 (a) for a county described in section 22(a) of this chapter that is
 27 adopted after May 10, 2023. At least thirty (30) days before the
 28 referendum submitted to the voters under this chapter is voted on by
 29 the public in a general election, the school corporation that is pursuing
 30 the referendum and any charter school that has elected to participate
 31 under subsection (i) shall post a referendum disclosure statement on
 32 each school's respective website that contains the following
 33 information:

- 34 (1) The salaries by position within the school corporation or
 35 charter school listed from highest salary to lowest salary and a
 36 link to Gateway Indiana for access to individual salaries.
- 37 (2) An acknowledgment that the school corporation or charter
 38 school is not committing any crime described in IC 35-44.1-1.
- 39 (3) A link to the school corporation's or charter school's most
 40 recent state board of accounts audit on the state board of accounts'
 41 website.
- 42 (4) The current enrollment of the school corporation or charter



- 1 school disaggregated by student group and race.
- 2 (5) The school corporation's or charter school's high school
- 3 graduation rate.
- 4 (6) The school corporation's or charter school's annual retention
- 5 rate for teachers for the previous five (5) years.

