

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

**LS 6158**  
**BILL NUMBER: HB 1088**

**NOTE PREPARED:** Jan 15, 2026  
**BILL AMENDED:**

**SUBJECT:** Technical Corrections.

**FIRST AUTHOR:** Rep. Pierce K  
**FIRST SPONSOR:**

**BILL STATUS:** 2<sup>nd</sup> Reading - 1<sup>st</sup> House

**FUNDS AFFECTED:**      **GENERAL**  
                                 **DEDICATED**  
                                 **FEDERAL**

**IMPACT:** No Fiscal Impact

**Summary of Legislation:** This bill addresses technical issues in the Indiana Code, including those related to spelling, tabulation, formatting, grammar, and cross-references. It resolves technical conflicts from the 2025 legislative session. It makes conforming amendments. (The introduced version of this bill was prepared by the Code Revision Committee.)

**Effective Date:** Upon passage; July 1, 2026; July 1, 2027.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Jessica Harmon, 317-232-9854.