

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

**LS 6637**  
**BILL NUMBER: HB 1240**

**NOTE PREPARED:** Dec 21, 2025  
**BILL AMENDED:**

**SUBJECT:** Dissolution of Human Remains.

**FIRST AUTHOR:** Rep. Genda  
**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

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

**IMPACT:** State & Local

**Summary of Legislation:** *Definitions*– The bill amends the definition of cremation to include alkaline hydrolysis as a means for the dissolution of human remains.

*Rules*– The bill requires the State Board of Funeral and Cemetery Service to adopt rules governing the operation of alkaline hydrolysis facilities.

*Addition of Alkaline Hydrolysis to Several Sections of the Indiana Code*– The bill adds alkaline hydrolysis to statutes that allow for burial or cremation.

**Effective Date:** July 1, 2026.

**Explanation of State Expenditures:** *Existing Criminal Penalties*– There may be a minimal increase in persons charged with existing criminal penalties (including Level 6 felonies, Class A misdemeanors, and Class B misdemeanors) with “alkaline hydrolysis” added to the existing definition of cremation within the Indiana code by the bill. However, any increase in offenders within the Department of Correction from a felony conviction is likely to be minimal. The marginal cost for medical care, food, and clothing is approximately \$4,825 annually, or \$13.22 daily, per offender.

*Rules*– The State Board of Funeral and Cemetery Service (Board) would be able to adopt rules to govern alkaline hydrolysis facilities within their regularly scheduled meetings. The Professional Licensing Agency (PLA) would likely assist in the development of the rules for the Board to adopt. This would constitute an increase in workload to the PLA. Given that rule making is a routine function of government agencies, the PLA would be able to complete this requirement with their existing agency staff and resource levels.

**Explanation of State Revenues:** *Existing Criminal Penalties*– If additional court cases occur and fines are collected, revenue to both the Common School Fund (from criminal fines) and the state General Fund (from court fees) would increase. The fine for a Class B misdemeanor is \$1,000, a Class A misdemeanor is \$5,000, and for all felonies the fine is \$10,000. The total fee revenue per case would range between \$113 and \$138. The amount of court fees deposited will vary depending on whether the case is filed in a court of record or

a municipal court. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in criminal, juvenile, and civil violation cases.](#)

*Civil Actions*– The bill may result in a minimal increase in fee revenue from civil action filings. The total revenue per case would range between \$100 and \$122. The amount deposited will vary depending on whether the case is filed in a court of record or a municipal court. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in civil, probate, and small claims cases.](#)

*Fee Revenue from Registrations*– Additional fee revenue from registrations of more facilities conducting alkaline hydrolysis is possible. Any potential increase in revenue is indeterminable, but it would likely be small.

**Explanation of Local Expenditures:** *Existing Criminal Penalties*– If more defendants are detained in county jails prior to their court hearings, local expenditures for jail operations may increase. However, any additional expenditures would likely be very small.

**Explanation of Local Revenues:** *Existing Criminal Penalties*– If additional court actions occur and a guilty verdict is entered, more revenue will be collected by certain local units. If the case is filed in a court of record, the county general fund will receive \$47.40 and qualifying municipalities will receive a share of \$3.60. If the case is filed in a municipal court, the county receives \$30, and the municipality will receive \$46. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in criminal, juvenile, and civil violation cases.](#)

*Civil Actions*– The bill may result in a minimal increase in local fee revenue from civil action filings. If additional cases occur, revenue will be collected by certain local units. If the case is filed in a court of record, the county will receive \$32 and qualifying municipalities will receive a share of \$3. If the case is filed in a municipal court, the county receives \$20, and the municipality will receive \$37. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in civil, probate, and small claims cases.](#)

**State Agencies Affected:** Department of Correction; State Department of Health; Professional Licensing Agency; State Board of Funeral and Cemetery Service.

**Local Agencies Affected:** Trial courts; city and town courts; local law enforcement agencies.

**Information Sources:** IC 23-14-31-52; Indiana Supreme Court, Indiana Trial Court Fee Manual; Department of Correction.

**Fiscal Analyst:** Chris Baker, 317-232-9851.