

HOUSE BILL No. 1352

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-2-5-7; IC 36-8; IC 36-8.1.

Synopsis: County fire protection. Requires each county, excluding a county containing a consolidated city or a county that is entirely within a fire protection district, to establish a county fire and emergency service board (board). Requires the board to develop a county fire and emergency service plan (county plan). Requires the board, on January 1, 2028, to establish a county fire and emergency service district (district) to provide fire protection to: (1) the unincorporated territory of each township located in the county in which the township provides fire protection; and (2) any other territory within the county that is transferred to the district in accordance with the county plan. Provides that a township, excluding a township in a county containing a consolidated city, may not impose a property tax levy for fire services for property taxes first due and payable after December 31, 2027. Provides that a fire protection district that includes all of the unincorporated area of the county may establish a nine member governing board.

Effective: July 1, 2026.

May

January 8, 2026, read first time and referred to Committee on Veterans Affairs and Public Safety.



Introduced

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. 1352

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

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

1 SECTION 1. IC 6-1.1-17-3, AS AMENDED BY P.L.68-2025,
2 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 3. (a) The proper officers of a political subdivision
4 shall formulate its estimated budget and its proposed tax rate and tax
5 levy on the form prescribed by the department of local government
6 finance and approved by the state board of accounts. In formulating a
7 political subdivision's estimated budget under this section, the proper
8 officers of the political subdivision must consider the net property tax
9 revenue that will be collected by the political subdivision during the
10 ensuing year, after taking into account the estimate by the department
11 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
12 which the political subdivision's distribution of property taxes will be
13 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after
14 taking into account the estimate by the department of local government
15 finance under section 0.7 of this chapter of the maximum amount of net
16 property tax revenue and miscellaneous revenue that the political
17 subdivision will receive in the ensuing year, and after taking into

2026

IN 1352—LS 6996/DI 116



1 account all payments for debt service obligations that are to be made
2 by the political subdivision during the ensuing year. The political
3 subdivision or appropriate fiscal body, if the political subdivision is
4 subject to section 20 of this chapter, shall submit the following
5 information to the department's computer gateway:

6 (1) The estimated budget.
7 (2) The estimated maximum permissible levy, as provided by the
8 department under IC 6-1.1-18.5-24.
9 (3) The current and proposed tax levies of each fund.
10 (4) The percentage change between the current and proposed tax
11 levies of each fund.
12 (5) The amount by which the political subdivision's distribution
13 of property taxes may be reduced by credits granted under
14 IC 6-1.1-20.6, as estimated by the department of local government
15 finance under IC 6-1.1-20.6-11.1.
16 (6) The amounts of excessive levy appeals to be requested.
17 (7) The time and place at which the political subdivision or
18 appropriate fiscal body will hold a public hearing on the items
19 described in subdivisions (1) through (6).
20 (8) The amount of any increase in the tax rate and tax levies of the
21 political subdivision in an ordinance adopted under section 23 of
22 this chapter.
23 (9) The time and place at which the political subdivision or
24 appropriate fiscal body will meet to fix the budget, tax rate, and
25 levy under section 5 of this chapter.
26 (10) The date, time, and place of the final adoption of the budget,
27 tax rate, and levy under section 5 of this chapter.

28 Except as provided in section 5.6(b) of this chapter, the political
29 subdivision or appropriate fiscal body shall submit this information to
30 the department's computer gateway at least ten (10) days before the
31 public hearing required by this subsection in the manner prescribed by
32 the department. If the date, time, or place of the final adoption
33 subsequently changes, the political subdivision shall update the
34 information submitted to the department's computer gateway. The
35 department shall make this information available to taxpayers, at least
36 ten (10) days before the public hearing, through its computer gateway
37 and provide a telephone number through which taxpayers may request
38 mailed copies of a political subdivision's information under this
39 subsection. The department's computer gateway must allow a taxpayer
40 to search for the information under this subsection by the taxpayer's
41 address. The department shall review only the submission to the
42 department's computer gateway for compliance with this section.



(b) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(c) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall, subject to section 23 of this chapter, adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(d) A political subdivision for which any of the information under subsection (a) is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(e) If a political subdivision or appropriate fiscal body timely submits the information under subsection (a) but subsequently discovers the information contains an error, the political subdivision or appropriate fiscal body may submit amended information to the department's computer gateway. However, submission of an amendment to information described in subsection (a)(1) through (a)(7) must occur at least ten (10) days before the public hearing held under subsection (a), and submission of an amendment to information described in subsection (a)(8) through (a)(9) must occur at least twenty-four (24) hours before the time in which the meeting to fix the budget, tax rate, and levy was originally advertised to commence.

(f) Each year, the governing body of a school corporation that imposes property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project under IC 6-1.1-20, property taxes under an operating referendum tax levy under IC 20-46-1, or property taxes under a school safety referendum tax levy under IC 20-46-9, shall submit the following information at least ten (10) days before the public hearing required by subsection (a) in the manner prescribed by the department:

(1) the purposes specified in the public question submitted to the voters or any revenue spending plans adopted under IC 6-1.1-20-13, IC 20-46-1-8, or IC 20-46-9-6 for:

(A) debt service on bonds or lease rentals on a lease for a controlled project under IC 6-1.1-20;



15 (g) This subsection applies to budgets for calendar years after
16 2027 and to property taxes first due and payable after 2027, for a
17 county that establishes a fire protection and emergency service
18 district under IC 36-8.1-5. Notwithstanding any other law, the
19 county fiscal body shall adopt with the county budget the budget
20 to carry out the county's fire protection and emergency services
21 powers and duties in the county in accordance with the county fire
22 protection and emergency services plan under IC 36-8.1-4.

1 SECTION 2. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,
2 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 28. **(a) After December 31, 2027, this section**
4 **applies only to a township in a county containing a consolidated**
5 **city.**

28 **(a) (b)** The executive of a township may, upon approval by the
29 township fiscal body, submit a petition to the department of local
30 government finance for an increase in the township's maximum
31 permissible ad valorem property tax levy for its township firefighting
32 and emergency services fund under IC 36-8-13-4(a)(1) or the levies for
33 the township firefighting fund and township emergency services fund
34 described in IC 36-8-13-4(a)(2), as applicable, for property taxes for
35 any year for which a petition is submitted under this section.

36 **(b) (c)** If the township submits a petition as provided in subsection
37 **(a) (b)** before April 1 of a year, the department of local government
38 finance shall increase the township's maximum permissible ad valorem
39 property tax levy for the township firefighting and emergency services
40 fund under IC 36-8-13-4(a)(1) or the combined levies for the township
41 firefighting fund and township emergency services fund described in
42 IC 36-8-13-4(a)(2), as applicable, for property taxes first due and



1 payable in the immediately succeeding year by using the following
 2 formula for purposes of subsection (e)(2); (d)(2):

3 STEP ONE: Determine the percentage increase in the population,
 4 as determined by the township fiscal body and as may be
 5 prescribed by the department of local government finance, that is
 6 within the fire protection and emergency services area of the
 7 township during the ten (10) year period immediately preceding
 8 the year in which the petition is submitted under subsection (a).

9 (b). The township fiscal body may use the most recently available
 10 population data issued by the Bureau of the Census during the ten
 11 (10) year period immediately preceding the petition.

12 STEP TWO: Determine the greater of zero (0) or the result of:

13 (A) the STEP ONE percentage; minus

14 (B) six percent (6%);

15 expressed as a decimal.

16 STEP THREE: Determine a rate that is the lesser of:

17 (A) fifteen-hundredths (0.15); or

18 (B) the STEP TWO result.

19 STEP FOUR: Reduce the STEP THREE rate by any rate increase
 20 in the township's property tax rate or rates for its township
 21 firefighting and emergency services fund, township firefighting
 22 fund, or township emergency services fund, as applicable, within
 23 the immediately preceding ten (10) year period that was made
 24 based on a petition submitted by the township under this section.

25 (e) (d) The township's maximum permissible ad valorem property
 26 tax levy for its township firefighting and emergency services fund
 27 under IC 36-8-13-4(a)(1) or the combined levies for the township
 28 firefighting fund and township emergency services fund described in
 29 IC 36-8-13-4(a)(2) for property taxes first due and payable in a given
 30 year, as adjusted under this section, shall be calculated as:

31 (1) the amount of the ad valorem property tax levy increase for
 32 the township firefighting and emergency services fund under
 33 IC 36-8-13-4(a)(1) or the combined levies for the township
 34 firefighting fund and township emergency services fund described
 35 in IC 36-8-13-4(a)(2), as applicable, without regard to this
 36 section; plus

37 (2) an amount equal to the result of:

38 (A) the rate determined under the formula in subsection (b);

39 (c); multiplied by

40 (B) the net assessed value of the fire protection and emergency
 41 services area divided by one hundred (100).

42 The calculation under this subsection shall be used in the determination



1 of the township's maximum permissible ad valorem property tax levy
2 under IC 36-8-13-4 for property taxes first due and payable in the first
3 year of the increase and thereafter.

4 SECTION 3. IC 6-1-18.5-3.5 IS ADDED TO THE INDIANA
5 CODE AS A NEW SECTION TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2026]: **Sec. 3.5. For purposes of determining
7 the property tax levy limit imposed on a county under STEP ONE
8 of section 3 of this chapter for 2029, the county ad valorem
9 property tax levy for 2028 does not include the amount of the
10 portion of the county's levy attributable to expenses for a county
11 fire protection and emergency service district established under
12 IC 36-8.1-5.**

13 SECTION 4. IC 36-2-5-7, AS AMENDED BY P.L.207-2016,
14 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2026]: Sec. 7. Before the Thursday after the first Monday in
16 August of each year, the county executive shall prepare an itemized
17 estimate of all money to be drawn by the members of the executive and
18 all expenditures to be made by the executive or under its orders during
19 the next calendar year. Each executive's budget estimate must include:

20 (1) the expense of construction, repairs, supplies, employees, and
21 agents, and other expenses at each building or institution
22 maintained in whole or in part by money paid out of the county
23 treasury;
24 (2) the expense of constructing and repairing bridges, itemized by
25 the location of and amount for each bridge;
26 (3) the compensation of the attorney representing the county;
27 (4) the compensation of attorneys for indigents;
28 (5) the expenses of the county board of health;
29 (6) the expense of repairing county roads, itemized by the location
30 of and amount for each repair project;
31 (7) the estimated number of precincts in the county and the
32 amount required for election expenses, including compensation
33 of election commissioners, inspectors, judges, clerks, and sheriffs,
34 rent, meals, hauling and repair of voting booths and machines,
35 advertising, printing, stationery, furniture, and supplies;
36 (8) the amount of principal and interest due on bonds and loans,
37 itemized for each loan and bond issue;
38 (9) the amount required to pay judgments, settlements, and court
39 costs;
40 (10) the expense of supporting inmates of benevolent or penal
41 institutions;
42 (11) the expense of publishing delinquent tax lists;



1 (12) the amount of compensation of county employees that is
2 payable out of the county treasury;
3 (13) the expenses of a multiple county property tax assessment
4 board of appeals under IC 6-1.1-28-0.1 or of the county property
5 tax assessment board of appeals under IC 6-1.1-28-1 (as
6 applicable); **and**
7 (14) other expenditures to be made by the executive or under its
8 orders, specifically itemized; **and**
9 **(15) the expenses of a county fire and emergency district**
10 **established under IC 36-8.1-5.**

11 SECTION 5. IC 36-8-3-1 IS AMENDED TO READ AS FOLLOWS
12 [EFFECTIVE JULY 1, 2026]: Sec. 1. This chapter applies to:

17 It also applies to other units, where specifically indicated.

18 SECTION 6. IC 36-8-3-1.5 IS ADDED TO THE INDIANA CODE
19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
20 1, 2026]: **Sec. 1.5. (a) This section applies after December 31, 2027.**

21 (b) If fire protection and emergency services responsibilities are
22 transferred from a township to the county fire and emergency
23 service district under IC 36-8.1-5, the county fire and emergency
24 service district board may by ordinance establish a safety board
25 for purposes of the county fire department, with the members to be
26 appointed by the county fire and emergency service district board.

(c) A safety board described in this section has the same powers and duties under this chapter for purposes of the county fire department as a municipal safety board has under this chapter for purposes of a municipal fire department.

SECTION 7. IC 36-8-3.5-1.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 1.5.** After December 31, 2027, if fire protection and emergency services responsibilities have been transferred to a county fire and emergency service district under IC 36-8.1-5, the county fire and emergency service district board may establish a merit system under this chapter for the county fire department.

39 SECTION 8. IC 36-8-7-1, AS AMENDED BY P.L.227-2005,
40 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JULY 1, 2026]: Sec. 1. (a) This chapter applies to pension benefits for
42 members of fire departments hired before May 1, 1977, in units for



which a 1937 fund was established before May 1, 1977.

(b) A firefighter with twenty (20) years of service is covered by this chapter and not by IC 36-8-8 if the firefighter:

(1) was hired before May 1, 1977;

(2) did not convert under IC 19-1-36.5-7 (repealed September 1, 1981); and

(3) is rehired after April 30, 1977, by the same employer.

(c) A firefighter is covered by this chapter and not by IC 36-8-8 if the firefighter:

(1) was hired before May 1, 1977;

(2) did not convert under IC 19-1-36.5-7 (repealed September 1, 1981);

(3) was rehired after April 30, 1977, but before February 1, 1979; and

(4) was made, before February 1, 1979, a member of a 1937 fund.

(d) A firefighter who:

(1) is covered by this chapter before a consolidation under IC 36-3-1-6.1; and

(2) becomes a member of a fire department of a consolidated city under IC 36-3-1-6.1;

is covered by this chapter after the effective date of the consolidation, and the firefighter's service as a member of a fire department of a consolidated city is considered active service under this chapter.

(e) A firefighter who:

(1) as of the date on which fire protection and emergency services responsibilities are transferred to the county fire and emergency service district under IC 36-8.1-5 is a member of the 1937 fund as a firefighter with a township fire department, fire protection territory, or fire protection district within a county; and

(2) after the transfer of fire protection and emergency services responsibilities to the county fire and emergency service district under IC 36-8.1-5 and IC 36-8.1-6 becomes a member of the county fire department;

is covered by this chapter after the firefighter becomes a member of the county fire department, and the firefighter's service as a member of a township fire department, fire protection territory, or fire protection district that was covered under this chapter before the transfer of fire protection responsibilities to the county fire and emergency service district is considered active service under this chapter.

SECTION 9. IC 36-8-8-1, AS AMENDED BY P.L.135-2024,



1 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2026]: Sec. 1. This chapter applies to:

3 (1) full-time police officers hired or rehired after April 30, 1977,
4 in all municipalities, or who converted their benefits under
5 IC 19-1-17.8-7 (repealed September 1, 1981);
6 (2) full-time fully paid firefighters hired or rehired after April 30,
7 1977, or who converted their benefits under IC 19-1-36.5-7
8 (repealed September 1, 1981);
9 (3) a police matron hired or rehired after April 30, 1977, and
10 before July 1, 1996, who is a member of a police department in a
11 second or third class city on March 31, 1996;
12 (4) a park ranger who:
13 (A) completed at least the number of weeks of training at the
14 Indiana law enforcement academy or a comparable law
15 enforcement academy in another state that were required at the
16 time the park ranger attended the Indiana law enforcement
17 academy or the law enforcement academy in another state;
18 (B) graduated from the Indiana law enforcement academy or
19 a comparable law enforcement academy in another state; and
20 (C) is employed by the parks department of a city having a
21 population of more than one hundred ten thousand (110,000)
22 and less than one hundred fifty thousand (150,000);
23 (5) a full-time fully paid firefighter who is covered by this chapter
24 before the effective date of consolidation and becomes a member
25 of the fire department of a consolidated city under IC 36-3-1-6.1,
26 provided that the firefighter's service as a member of the fire
27 department of a consolidated city is considered active service
28 under this chapter;
29 (6) except as otherwise provided, a full-time fully paid firefighter
30 who is hired or rehired after the effective date of the consolidation
31 by a consolidated fire department established under
32 IC 36-3-1-6.1;
33 (7) a full-time police officer who is covered by this chapter before
34 the effective date of consolidation and becomes a member of the
35 consolidated law enforcement department as part of the
36 consolidation under IC 36-3-1-5.1, provided that the officer's
37 service as a member of the consolidated law enforcement
38 department is considered active service under this chapter;
39 (8) except as otherwise provided, a full-time police officer who is
40 hired or rehired after the effective date of the consolidation by a
41 consolidated law enforcement department established under
42 IC 36-3-1-5.1;



- (9) a veteran described in IC 36-8-4.7;
- (10) a full-time police officer or full-time fully paid firefighter who is employed by an airport authority; **and**
- (11) a full-time school resource officer; **and**
- (12) a full-time fully paid firefighter who:**

- (A) as of the date on which fire protection and emergency services responsibilities are transferred to the county fire and emergency service district under IC 36-8.1-5 is a member of the 1977 fund as a firefighter with a township fire department, fire protection territory, or fire protection district within a county; and
- (B) after the transfer of fire protection and emergency services responsibilities to the county fire and emergency service district under IC 36-8.1-5 and IC 36-8.1-6 becomes a member of the county fire department;

except as provided by section 7 of this chapter.

SECTION 10. IC 36-8-8-2.1, AS AMENDED BY P.L.135-2024, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2.1. (a) As used in this chapter, "local board" means the following:

(1) For a unit that established a 1925 fund for its police officers, the local board described in IC 36-8-6-2.

(2) **Except as provided in subdivision (3),** for a unit that established a 1937 fund for its firefighters, the local board described in IC 36-8-7-3.

(3) This subdivision does not apply to a township in a county having a consolidated city. For a township that established a 1937 fund for its firefighters and transfers fire protection and emergency services responsibilities to the county fire and emergency service district board, the local board of the county.

(3) (4) For a consolidated city that established a 1953 fund for its police officers, the local board described in JC 36-8-7.5-2.

(4) (5) For a unit, other than a consolidated city, that did not establish a 1925 fund for its police officers or a 1937 fund for its firefighters, the local board described in subsection (b) or (c).

(5) (6) For an airport authority, the board of an airport authority.
(6) (7) For a school resource officer, the local board described in subdivisions (1) through (4) (5) that manages the fund established in the unit or the consolidated city in which the:

- (A) territory of the school corporation; or
- (B) charter school;



1 is located. However, if more than one (1) local board is applicable
 2 under this subdivision, the governing body of the school
 3 corporation or the equivalent authority for the charter school that
 4 employs or contracts to employ the school resource officer may
 5 choose the applicable local board with respect to the school
 6 resource officer.

7 (b) If a unit did not establish a 1925 fund for its police officers, a
 8 local board shall be composed in the same manner described in
 9 IC 36-8-6-2(b). However, if there is not a retired member of the
 10 department, no one shall be appointed to that position until such time
 11 as there is a retired member.

12 (c) If a unit did not establish a 1937 fund for its firefighters, a local
 13 board shall be composed in the same manner described in
 14 IC 36-8-7-3(b). However, if there is not a retired member of the
 15 department, no one shall be appointed to that position until such time
 16 as there is a retired member.

17 SECTION 11. IC 36-8-8-7, AS AMENDED BY P.L.102-2023,
 18 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2026]: Sec. 7. (a) Subject to IC 36-8-4.7 and except as
 20 provided in subsections (d), (e), (f), (g), (h), (k), (l), and (m), (n), a
 21 police officer or a firefighter who:

22 (1) is less than forty (40) years of age; and
 23 (2) passes the baseline statewide physical and mental
 24 examinations required under section 19 of this chapter;
 25 shall be a member of the 1977 fund and is not a member of the 1925
 26 fund, the 1937 fund, or the 1953 fund.

27 (b) A police officer or firefighter with service before May 1, 1977,
 28 who is hired or rehired after April 30, 1977, may receive credit under
 29 this chapter for service as a police officer or firefighter prior to entry
 30 into the 1977 fund if the employer who rehires the police officer or
 31 firefighter chooses to contribute to the 1977 fund the amount necessary
 32 to amortize the police officer's or firefighter's prior service liability over
 33 a period of not more than thirty (30) years, the amount and the period
 34 to be determined by the system board. If the employer chooses to make
 35 the contributions, the police officer or firefighter is entitled to receive
 36 credit for the police officer's or firefighter's prior years of service
 37 without making contributions to the 1977 fund for that prior service. In
 38 no event may a police officer or firefighter receive credit for prior years
 39 of service if the police officer or firefighter is receiving a benefit or is
 40 entitled to receive a benefit in the future from any other public pension
 41 plan with respect to the prior years of service.

42 (c) Except as provided in section 18 of this chapter, a police officer



1 or firefighter is entitled to credit for all years of service after April 30,
2 1977, with the police or fire department of an employer covered by this
3 chapter.

4 (d) A police officer or firefighter with twenty (20) years of service
5 does not become a member of the 1977 fund and is not covered by this
6 chapter, if the police officer or firefighter:

- 7 (1) was hired before May 1, 1977;
- 8 (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both
9 of which were repealed September 1, 1981); and
- 10 (3) is rehired after April 30, 1977, by the same employer.

11 (e) A police officer or firefighter does not become a member of the
12 1977 fund and is not covered by this chapter if the police officer or
13 firefighter:

- 14 (1) was hired before May 1, 1977;
- 15 (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both
16 of which were repealed September 1, 1981);
- 17 (3) was rehired after April 30, 1977, but before February 1, 1979;
18 and
- 19 (4) was made, before February 1, 1979, a member of a 1925,
20 1937, or 1953 fund.

21 (f) A police officer or firefighter does not become a member of the
22 1977 fund and is not covered by this chapter if the police officer or
23 firefighter:

- 24 (1) was hired by the police or fire department of a unit before May
25 1, 1977;
- 26 (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both
27 of which were repealed September 1, 1981);
- 28 (3) is rehired by the police or fire department of another unit after
29 December 31, 1981; and
- 30 (4) is made, by the fiscal body of the other unit after December
31 31, 1981, a member of a 1925, 1937, or 1953 fund of the other
32 unit.

33 If the police officer or firefighter is made a member of a 1925, 1937, or
34 1953 fund, the police officer or firefighter is entitled to receive credit
35 for all the police officer's or firefighter's years of service, including
36 years before January 1, 1982.

37 (g) As used in this subsection, "emergency medical services" and
38 "emergency medical technician" have the meanings set forth in
39 IC 16-18-2-110 and IC 16-18-2-112. A firefighter who:

- 40 (1) is employed by a unit that is participating in the 1977 fund;
- 41 (2) was employed as an emergency medical technician by a
42 political subdivision wholly or partially within the department's



1 jurisdiction;

2 (3) was a member of the public employees' retirement fund during

3 the employment described in subdivision (2); and

4 (4) ceased employment with the political subdivision and was

5 hired by the unit's fire department due to the reorganization of

6 emergency medical services within the department's jurisdiction;

7 shall participate in the 1977 fund. A firefighter who participates in the

8 1977 fund under this subsection is subject to sections 18 and 21 of this

9 chapter.

10 (h) A police officer or firefighter does not become a member of the

11 1977 fund and is not covered by this chapter if the individual was

12 appointed as:

13 (1) a fire chief under a waiver under IC 36-8-4-6(c); or

14 (2) a police chief under a waiver under IC 36-8-4-6.5(c);

15 unless the executive of the unit requests that the 1977 fund accept the

16 individual in the 1977 fund and the individual previously was a

17 member of the 1977 fund.

18 (i) A police matron hired or rehired after April 30, 1977, and before

19 July 1, 1996, who is a member of a police department in a second or

20 third class city on March 31, 1996, is a member of the 1977 fund.

21 (j) A park ranger who:

22 (1) completed at least the number of weeks of training at the

23 Indiana law enforcement academy or a comparable law

24 enforcement academy in another state that were required at the

25 time the park ranger attended the Indiana law enforcement

26 academy or the law enforcement academy in another state;

27 (2) graduated from the Indiana law enforcement academy or a

28 comparable law enforcement academy in another state; and

29 (3) is employed by the parks department of a city having a

30 population of more than one hundred ten thousand (110,000) and

31 less than one hundred fifty thousand (150,000);

32 is a member of the fund.

33 (k) Notwithstanding any other provision of this chapter, a police

34 officer or firefighter:

35 (1) who is a member of the 1977 fund before a consolidation

36 under IC 36-3-1-5.1 or IC 36-3-1-6.1;

37 (2) whose employer is consolidated into the consolidated law

38 enforcement department or the fire department of a consolidated

39 city under IC 36-3-1-5.1 or IC 36-3-1-6.1; and

40 (3) who, after the consolidation, becomes an employee of the

41 consolidated law enforcement department or the consolidated fire

42 department under IC 36-3-1-5.1 or IC 36-3-1-6.1;



1 is a member of the 1977 fund without meeting the requirements under
 2 sections 19 and 21 of this chapter.

3 (l) Notwithstanding any other provision of this chapter, if:
 4 (1) before a consolidation under IC 8-22-3-11.6, a police officer
 5 or firefighter provides law enforcement services or fire protection
 6 services for an entity in a consolidated city;
 7 (2) the provision of those services is consolidated into the law
 8 enforcement department or fire department of a consolidated city;
 9 and
 10 (3) after the consolidation, the police officer or firefighter
 11 becomes an employee of the consolidated law enforcement
 12 department or the consolidated fire department under
 13 IC 8-22-3-11.6;

14 the police officer or firefighter is a member of the 1977 fund without
 15 meeting the requirements under sections 19 and 21 of this chapter.

16 (m) **Notwithstanding any other provision of this chapter, a**
 17 **firefighter who:**

18 **(1) as of the date on which fire protection and emergency**
 19 **services responsibilities are transferred to the county fire and**
 20 **emergency service district is a member of the 1977 fund as a**
 21 **firefighter with a township fire department, fire protection**
 22 **territory, or fire protection district within a county; and**
 23 **(2) after the transfer of fire protection and emergency services**
 24 **responsibilities to the county fire and emergency service**
 25 **district becomes a member of the county fire department;**

26 **is a member of the 1977 fund without meeting the requirements**
 27 **under sections 19 and 21 of this chapter. A firefighter described in**
 28 **this subsection is entitled to receive credit for all years of service as**
 29 **a member of the 1977 fund before becoming a member of the**
 30 **county fire department.**

31 (m) (n) A police officer or firefighter who is a member of the 1977
 32 fund under subsection (k) or (l) may not be:

33 (1) retired for purposes of section 10 of this chapter; or
 34 (2) disabled for purposes of section 12 of this chapter;
 35 solely because of a change in employer under the consolidation.

36 (m) (o) Notwithstanding any other provision of this chapter and
 37 subject to subsection (e), (p), a police officer or firefighter who:

38 (1) is an active member of the 1977 fund with an employer that
 39 participates in the 1977 fund;
 40 (2) separates from that employer; and
 41 (3) not later than one hundred eighty (180) days after the date of
 42 the separation described in subdivision (2), becomes employed as



1 a full-time police officer or firefighter with the same or a second
 2 employer that participates in the 1977 fund;
 3 is a member of the 1977 fund without meeting for a second time the
 4 age limitation under subsection (a) and the requirements under sections
 5 19 and 21 of this chapter. A police officer or firefighter to whom this
 6 subsection applies is entitled to receive credit for all years of 1977 fund
 7 covered service as a police officer or firefighter with all employers that
 8 participate in the 1977 fund.

9 ~~(o)~~ (p) The one hundred eighty (180) day limitation described in
 10 subsection ~~(n)(3)~~ (o)(3) does not apply to a member of the 1977 fund
 11 who is eligible for reinstatement under IC 36-8-4-11.

12 ~~(p)~~ (q) Notwithstanding any other provision of this chapter, a
 13 veteran who is:

- 14 (1) described in IC 36-8-4.7; and
- 15 (2) employed as a firefighter or police officer;

16 is a member of the 1977 fund.

17 ~~(q)~~ (r) Notwithstanding any other provision of this chapter and
 18 except as provided in subsection ~~(o)~~ (p), a police officer or firefighter
 19 who:

- 20 (1) is an active member of the 1977 fund with an employer that
 21 participates in the 1977 fund;
- 22 (2) separates from that employer; and
- 23 (3) more than one hundred eighty (180) days after the date of the
 24 separation described in subdivision (2), becomes employed as a
 25 full-time police officer or firefighter with the same or a second
 26 employer that participates in the 1977 fund;

27 is a member of the 1977 fund without meeting the age limitation under
 28 subsection (a) provided the member can accrue twenty (20) years of
 29 service credit in the 1977 fund by the time the firefighter becomes sixty
 30 (60) years of age. A police officer or firefighter who participates in the
 31 1977 fund under this subsection must pass the baseline statewide
 32 physical and mental examination under section 19 of this chapter. A
 33 police officer or firefighter to whom this subsection applies is entitled
 34 to receive credit for all years of 1977 fund covered service as a police
 35 officer or firefighter with all employers that participate in the 1977
 36 fund.

37 SECTION 12. IC 36-8-8-8, AS AMENDED BY P.L.92-2021,
 38 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2026]: Sec. 8. (a) Each fund member shall contribute during
 40 the period of the fund member's employment or for thirty-two (32)
 41 years, whichever is shorter, an amount equal to six percent (6%) of the
 42 salary of a first class patrolman or firefighter. However, the employer



1 may pay all or a part of the contribution for the member. The amount
2 of the contribution, other than contributions paid on behalf of a
3 member, shall be deducted each pay period from each fund member's
4 salary by the disbursing officer of the employer. The employer shall
5 send to the system board each year on March 31, June 30, September
6 30, and December 31, for the calendar quarters ending on those dates,
7 or an alternate date established by the rules of the system board, a
8 certified list of fund members and a warrant issued by the employer for
9 the total amount deducted for fund members' contributions.

10 (b) After December 31, 2011, an employer shall submit:

11 (1) the list described in subsection (a) in a uniform format through
12 a secure connection over the Internet or through other electronic
13 means specified by the system board; and
14 (2) the contributions paid by or on behalf of a member under
15 subsection (a) by electronic funds transfer.

16 (c) Except as provided in section 7(~~n~~) 7(**o**) or 7.2 of this chapter, if
17 a fund member ends the fund member's employment other than by
18 death or disability before the fund member completes twenty (20) years
19 of active service, the system board shall return to the fund member in
20 a lump sum the fund member's contributions plus interest at a rate
21 specified by rule by the system board. If the fund member returns to
22 service, the fund member is entitled to credit for the years of service for
23 which the fund member's contributions were refunded if the fund
24 member repays the amount refunded to the fund member plus interest
25 at a rate specified by rule by the system board in either a lump sum or
26 a series of payments determined by the system board.

27 SECTION 13. IC 36-8-11-4, AS AMENDED BY P.L.156-2025,
28 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2026]: Sec. 4. (a) A county legislative body may establish fire
30 protection districts for any of the following purposes:

31 (1) Fire protection, including the capability for extinguishing all
32 fires that might be reasonably expected because of the types of
33 improvements, personal property, and real property within the
34 boundaries of the district.
35 (2) Fire prevention, including identification and elimination of all
36 potential and actual sources of fire hazard.
37 (3) If the county legislative body establishes a fire protection
38 district for either or both of the purposes under subdivision (1) or
39 (2), in addition to those the fire protection district purposes may
40 include the provision of emergency medical services (regulated
41 under IC 16-31-3), basic life support, or advanced life support.
42 However, this subdivision may not apply, and the purposes under



1 this subdivision may not be included with regard to the fire
2 protection district, if another local unit or organization is
3 providing the services under this subdivision with public funds to
4 the area served by the fire protection district.

5 (4) If the county legislative body establishes a fire protection
6 district for either or both of the purposes under subdivision (1) or
7 (2), in addition to those the fire protection district purposes may
8 include the prevention of hazards that may cause loss of life,
9 injury or other health impacts, property damage, loss of
10 livelihoods and services, social and economic disruption, or
11 environmental damage.

12 (5) Other purposes or functions related to fire protection and fire
13 prevention.

14 (b) Any area may be established as a fire protection district, but one
15 (1) part of a district may not be completely separate from another part.
16 A municipality may be included in a district, but only if it consents by
17 ordinance, unless a majority of the freeholders of the municipality have
18 petitioned to be included in the district.

19 (c) Except as provided in subsection (d), the territory of a district
20 may consist of:

24 The boundaries of a district need not coincide with those of other
25 political subdivisions.

26 (d) The territory of a district may consist of a municipality that is
27 located in more than one (1) county.

located in more than one (1) county.

(e) As of the date on which fire protection and emergency services responsibilities are transferred to a county fire and emergency service district under IC 36-8.1-5 the following occur in the county fire and emergency service district:



1 **powers, duties, rights, responsibilities, and obligations under**
 2 **this section.**

3 SECTION 14. IC 36-8-11-12.5, AS ADDED BY P.L.236-2023,
 4 SECTION 198, IS AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE JULY 1, 2026]: Sec. 12.5. (a) This section applies only
 6 to a county for which a fire protection district includes:

7 (1) all of the incorporated and unincorporated area of the county;
 8 or

9 **(2) all of the unincorporated area of the county.**

10 (b) The county legislative body may adopt an ordinance to establish
 11 a nine (9) member governing board for the fire protection district. The
 12 ordinance must provide that the governing board consists of the
 13 following:

14 (1) Eight (8) governing board members appointed by the county
 15 legislative body who meet the following requirements:

16 (A) Each governing board member must be an active member
 17 of the board of fire trustees at the time of appointment to the
 18 governing board. Upon appointment to the governing board,
 19 the individual ceases to be a member of the board of fire
 20 trustees.

21 (B) Two (2) governing board members must reside in each of
 22 the following four (4) geographic areas of the county that
 23 contain as nearly as possible, equal area in square miles:

24 (i) Northwest.

25 (ii) Northeast.

26 (iii) Southwest.

27 (iv) Southeast.

28 (2) One (1) governing board member who is a member of the
 29 county executive and serves on the board by virtue of their office.
 30 Notwithstanding section 14(c) of this chapter, the member may
 31 not receive any compensation for serving on the governing board
 32 but may be compensated for expenses.

33 (c) Beginning on the date specified in the ordinance establishing the
 34 governing board, the following occurs:

35 (1) Only the governing board shall have the powers and duties of
 36 a board of fire trustees that are set forth in section 15 of this
 37 chapter or in any other statute. Unless expressly provided
 38 otherwise, any reference in this chapter or other statute to a board
 39 of fire trustees or a member of the board of fire trustees is a
 40 reference to the governing board or a member of the governing
 41 board.

42 (2) The board of fire trustees:



(A) continues in existence solely as an advisory body to the governing board; and

(B) does not have any of the powers and duties of a board of fire trustees that are set forth in section 15 of this chapter or in any other statute.

Sections 12, 13, and 14 of this chapter continue to apply to the administration of the board of fire trustees.

(d) Except as provided in subsection (e), the term of a member appointed to the governing board is four (4) years. The terms expire on the first Monday of January of the year their appointments expire.

(e) The county legislative body may provide, in the ordinance establishing the governing board, for the staggering of the terms of the original governing board members appointed under subsection (b)(1).

(f) If a vacancy occurs on the governing board, the county legislative body shall appoint a member with the qualifications set forth in this section for the unexpired term.

SECTION 15. IC 36-8-11-15, AS AMENDED BY P.L.236-2023, SECTION 199, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 15. (a) The board:

(1) has the same powers and duties as a township executive with

respect to fire protection functions, including those duties and

powers prescribed by JC 36-8-13 and after Dece

(1) has the same powers and duties as a township executive with respect to fire protection functions, including those duties and powers prescribed by IC 36-8-13 **and after December 31, 2027, IC 36-8.1-6**, although all cooperative and joint actions permitted by that chapter **IC 36-8-13 and IC 36-8.1-6** must be undertaken according to this chapter;

(2) has the same powers and duties as a township executive relative to contracting with volunteer firefighting companies, as prescribed by IC 36-8-12, **and** IC 36-8-13, **and after December 31, 2027, IC 36-8.1-6;**

(3) shall appoint, fix the compensation, and prescribe the duties of a fiscal officer, secretarial staff, persons performing special and temporary services or providing legal counsel, and other personnel considered necessary for the proper functioning of the district; however, a person appointed as fiscal officer must be bonded by good and sufficient sureties in an amount ordered by the county legislative body to protect the district from financial loss;

(4) shall exercise general supervision of and make regulations for the administration of the district's affairs;

(5) shall prescribe uniform rules pertaining to investigations and hearings;

(6) shall supervise the fiscal affairs and responsibilities of the

IN 1252 LS 6006/DI 116



district;

(7) may delegate to employees of the district the authority to perform ministerial acts, except in cases in which final action of the board is necessary;

(8) shall keep accurate and complete records of all departmental proceedings, record and file all bonds and contracts, and assume responsibility for the custody and preservation of all papers and documents of the district;

(9) shall make an annual report to the executive and the fiscal body of the county that at least lists the financial transactions of the district and a statement of the progress in accomplishing the purposes for which the district has been established;

(10) shall adopt a seal and certify all official acts;

(11) may sue and be sued collectively by its legal name:

 (A) ("Board of Fire Trustees, _____ Fire Protection District"); or

 (B) ("Governing Board of _____ Fire Protection District"), if a governing board for the district is appointed under section 12.5 of this chapter;

with service of process made on the chair of the board, but costs may not be taxed against the members individually in an action;

(12) may invoke any legal, equitable, or special remedy for the enforcement of this chapter or of proper action of the board taken in a court;

(13) shall prepare and submit to the fiscal body of the county an annual budget for operation and maintenance expenses and for the retirement of obligations of the district, subject to review and approval by the fiscal body;

(14) may, if advisable, establish one (1) or more advisory committees, however in a county that adopts an ordinance under section 12.5 of this chapter, the board of fire trustees shall be an advisory body to the governing board;

(15) may enter into agreements with and accept money from a federal or state agency and enter into agreements with a municipality located within or outside the district, whether or not the municipality is a part of the district, for a purpose compatible with the purposes for which the district exists and with the interests of the municipality;

(16) may accept gifts of money or other property to be used for the purposes for which the district is established;

(17) may levy taxes at a uniform rate on the real and personal property within the district;



- (18) may issue bonds and tax anticipation warrants;
- (19) may incur other debts and liabilities;
- (20) may purchase or rent property;
- (21) may sell services or property that are produced incident to the operations of the district making a fair and reasonable charge for it;
- (22) may make contracts or otherwise enter into agreements with public or private persons and federal or state agencies for construction, maintenance, or operations of or in part of the district;
- (23) may receive and disburse money;
- (24) may impose a false alarm fee or service charge under **IC 36-8-13-4 or after December 31, 2027, IC 36-8.1-6-4;**
- (25) may, subject to the approval of the active members of the fire department in a referendum, adopt a merit system under IC 36-8-3.5; and
- (26) shall serve as merit commissioners if a merit system is adopted under IC 36-8-3.5.

25 SECTION 16. IC 36-8-11-19 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 19. The department of
27 local government finance, when approving a rate and levy fixed by the
28 board, shall verify that a duplication of tax levies does not exist
29 between a fire protection district and a municipality, ~~or~~ township, **or**
30 **after December 31, 2027, county fire and emergency service**
31 **district, in the case of a county not having a consolidated city,**
32 within the boundaries of the district, so that taxpayers do not bear two
33 (2) levies for the same service, except as provided by section 20 of this
34 chapter.

35 SECTION 17. IC 36-8-11-21 IS AMENDED TO READ AS
36 FOLLOW[S] [EFFECTIVE JULY 1, 2026]: Sec. 21. This chapter does
37 not require a municipality, ~~or~~ township, ~~or~~ **after December 31, 2027,**
38 **county fire and emergency service district** to disband its fire
39 department unless its legislative body consents by ordinance.

40 SECTION 18. IC 36-8-12-1 IS AMENDED TO READ AS
41 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. **(a)** Except as
42 provided in **subsection (b)** and section 10 of this chapter, this chapter



1 applies to all units except counties.

2 **(b) After December 31, 2027:**

3 **(1) this chapter also applies to counties; and**
 4 **(2) the county fire and emergency service district assumes the**
 5 **powers, duties, rights, and obligations under this chapter of**
 6 **each township in the county.**

7 SECTION 19. IC 36-8-12.2-2 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. As used in this
 9 chapter, "fire department" means a fire department that:

10 (1) is established under IC 36-8-2-3, **or** IC 36-8-13-3(a)(1), **or**

11 **IC 36-8.1-6;** and

12 (2) employs:

13 (A) both full-time paid members and volunteer members; or

14 (B) only full-time paid members.

15 SECTION 20. IC 36-8-12.2-8 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 8. (a) Money collected
 17 under this chapter must be deposited in one (1) of the following:

18 (1) The general fund of the unit that established the fire
 19 department under IC 36-8-2-3, **or** IC 36-8-13-3(a)(1), **or**
 20 **IC 36-8.1-6.**

21 (2) A hazardous materials response fund established under section
 22 8.1 of this chapter by a city or town having a fire department
 23 established under IC 36-8-2-3.

24 (b) Money collected under this chapter may be used only for the
 25 following:

26 (1) Purchase of supplies and equipment used in providing
 27 hazardous materials emergency assistance under this chapter.

28 (2) Training for members of the fire department in skills
 29 necessary for providing hazardous materials emergency assistance
 30 under this chapter.

31 (3) Payment to persons with which the fire department contracts
 32 to provide services related to the hazardous materials emergency
 33 assistance provided by the fire department under this chapter.

34 SECTION 21. IC 36-8-13-0.5 IS ADDED TO THE INDIANA
 35 CODE AS A **NEW SECTION** TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2026]: **Sec. 0.5. Notwithstanding anything to**
 37 **the contrary in this chapter or any other law, a township, excluding**
 38 **a township in a county containing a consolidated city, may not**
 39 **impose a property tax levy for fire protection or emergency**
 40 **services for property taxes first due and payable after December**
 41 **31, 2027.**

42 SECTION 22. IC 36-8-13-1, AS AMENDED BY P.L.227-2005,



1 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2026]: Sec. 1. This chapter applies to all townships. However,
 3 this chapter does not apply to a township in which the fire department
 4 of the township has been consolidated under IC 36-3-1-6.1 **or that has**
 5 **transferred fire protection and emergency services responsibilities**
 6 **to a county fire and emergency service district under IC 36-8.1-5.**

7 SECTION 23. IC 36-8-13-4, AS AMENDED BY P.L.136-2024,
 8 SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2026]: Sec. 4. (a) Each township shall establish either:

10 (1) a township firefighting and emergency services fund which is
 11 to be used by the township for the payment of costs attributable
 12 to providing fire protection or emergency services under the
 13 methods prescribed in section 3 of this chapter and for no other
 14 purposes; or

15 (2) two (2) separate funds consisting of:

16 (A) a township firefighting fund that is to be used by the
 17 township for the payment of costs attributable to providing fire
 18 protection under the methods prescribed in section 3 of this
 19 chapter and for no other purposes; and

20 (B) a township emergency services fund that is to be used by
 21 the township for the payment of costs attributable to providing
 22 emergency services under the methods prescribed in section 3
 23 of this chapter and for no other purposes.

24 The money in the funds described in either subdivision (1) or (2) may
 25 be paid out by the township executive with the consent of the township
 26 legislative body.

27 (b) If a township transitions from a single township firefighting and
 28 emergency services fund under subsection (a)(1) to two (2) separate
 29 funds as allowed under subsection (a)(2), the township legislative body
 30 shall approve a transfer of the remaining cash balance in the township
 31 firefighting and emergency services fund to the two (2) new separate
 32 funds. As part of the transfer under this subsection, the legislative body
 33 shall determine the amounts of the remaining cash balance that will be
 34 attributable to the township firefighting fund and the township
 35 emergency services fund.

36 (c) **Subject to section 0.5 of this chapter**, each township may levy,
 37 for each year, a tax for either:

38 (1) the township firefighting and emergency services fund
 39 described in subsection (a)(1); or

40 (2) both:

41 (A) the township firefighting fund; and

42 (B) the township emergency services fund;



1 described in subsection (a)(2).

2 Other than a township providing fire protection or emergency services
3 or both to municipalities in the township under section 3(b) or 3(c) of
4 this chapter, the tax levy is on all taxable real and personal property in
5 the township outside the corporate boundaries of municipalities.
6 Subject to the levy limitations contained in IC 6-1.1-18.5, the township
7 firefighting and emergency services levy is to be in an amount
8 sufficient to pay costs attributable to fire protection and emergency
9 services that are not paid from other revenues available to the fund. If
10 a township establishes a township firefighting fund and a township
11 emergency services fund described in subdivision (2), the combined
12 levies are to be an amount sufficient to pay costs attributable to fire
13 protection and emergency services. However, fire protection services
14 may be paid only from the township firefighting fund and emergency
15 services may be paid only from the township emergency services fund,
16 and each fund may pay costs attributable to the respective fund for
17 services that are not paid from other revenues available to either
18 applicable fund. The tax rate and levy for a levy described in this
19 subsection shall be established in accordance with the procedures set
20 forth in IC 6-1.1-17.

33 (e) If a fire department serving a township dispatches fire apparatus
34 or personnel to a building or premises in the township in response to:



1 of the improper installation or maintenance of the alarm, the alarm
2 company is liable for the payment of the fee or service charge.

3 (f) The amount of a fee or service charge imposed under subsection
4 (e) shall be determined by the township legislative body. All money
5 received by the township from the fee or service charge must be
6 deposited in the township's firefighting and emergency services fund
7 or the township's firefighting fund.

8 SECTION 24. IC 36-8-14-2 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) As used in this
10 section, "emergency medical services" has the meaning set forth in
11 IC 16-18-2-110.

12 (b) As used in this section, "volunteer fire department" has the
13 meaning set forth in IC 36-8-12-2.

14 (c) The legislative body of a unit or the board of fire trustees of a
15 fire protection district may provide a cumulative building and
16 equipment fund under IC 6-1.1-41 for the following purposes:

17 (1) The:

18 (A) purchase, construction, renovation, or addition to
19 buildings; or

20 (B) purchase of land;

21 used by the fire department or a volunteer fire department serving
22 the unit.

23 (2) The purchase of firefighting equipment for use of the fire
24 department or a volunteer fire department serving the unit,
25 including making the required payments under a lease rental with
26 option to purchase agreement made to acquire the equipment.

27 (3) In a municipality, the purchase of police radio equipment.

28 (4) The:

29 (A) purchase, construction, renovation, or addition to a
30 building;

31 (B) purchase of land; or

32 (C) purchase of equipment;

33 for use of a provider of emergency medical services under
34 IC 16-31-5 to the unit establishing the fund.

35 (d) In addition to the requirements of IC 6-1.1-41, before a
36 cumulative fund may be established by a township fire protection
37 district, the county legislative body which appoints the trustees of the
38 fire protection district must approve the establishment of the fund.

39 (e) **This subsection does not apply to a county having a
40 consolidated city. The following apply if fire protection and
41 emergency service responsibilities have been transferred from a
42 township to the county fire and emergency service district under**



1 **IC 36-8.1-5:**

2 **(1) A cumulative building and equipment fund is established**
 3 **for each county fire and emergency service district. The**
 4 **adoption and approval provisions of IC 6-1.1-41 do not apply**
 5 **to the establishment of the fund under this subdivision. The**
 6 **provisions of IC 6-1.1-41 concerning the adoption of a tax levy**
 7 **apply to the fund. However, a county fiscal body may, before**
 8 **a transfer of responsibilities is completed, take any action**
 9 **required under this chapter that is necessary to provide for**
 10 **the cumulative building and equipment fund to be established**
 11 **and to impose the property tax levy under this chapter.**

12 **(2) Each cumulative building and equipment fund established**
 13 **by a township in the county is abolished, and the balance in**
 14 **the township's cumulative building and equipment fund shall**
 15 **be transferred to the county fire and emergency service**
 16 **district's cumulative building and equipment fund established**
 17 **under subdivision (1).**

18 SECTION 25. IC 36-8-14-4 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) To provide for
 20 the cumulative building and equipment fund established under this
 21 chapter, the legislative body may levy a tax on all taxable property
 22 within the taxing district in compliance with IC 6-1.1-41. The tax rate
 23 may not exceed three and thirty-three hundredths cents (\$0.0333) on
 24 each one hundred dollars (\$100) of assessed valuation of property in
 25 the taxing district.

26 (b) As the tax is collected, it shall be deposited in a qualified public
 27 depository or depositories and held in a special fund to be known as:

- 28 **(1) the "building or remodeling, firefighting, and police radio**
 29 **equipment fund" in the case of a municipality; or as**
- 30 **(2) the "building or remodeling and fire equipment fund" in the**
 31 **case of a township, after December 31, 2027, a county fire and**
 32 **emergency service district, in the case of a county not having**
 33 **a consolidated city, or a fire protection district.**

34 SECTION 26. IC 36-8-19-1.3 IS ADDED TO THE INDIANA
 35 CODE AS A NEW SECTION TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2026]: Sec. 1.3. **On January 1, 2028, the**
 37 **following apply if a township, excluding a township located in a**
 38 **county containing a consolidated city, is a participating unit in a**
 39 **fire protection territory as the transfer of fire protection and**
 40 **emergency service responsibilities from a township to the county**
 41 **fire and emergency service district under IC 36-8.1-5:**

- 42 **(1) Subject to subdivision (2), on the date on which the**



1 transfer is completed, the county fire and emergency service
 2 district shall assume the powers, duties, rights,
 3 responsibilities, and obligations under this chapter previously
 4 held by the township that was a participating unit.

5 (2) A county fire and emergency service district may
 6 withdraw as otherwise provided in this chapter from the fire
 7 protection territory, as specified in the county fire and
 8 emergency services plan adopted under IC 36-8.1-4.

9 SECTION 27. IC 36-8.1 IS ADDED TO THE INDIANA CODE AS
 10 A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,
 11 2026]:

12 **ARTICLE 8.1. COUNTY FIRE AND EMERGENCY
 13 SERVICES**

14 **Chapter 1. Applicability**

15 **Sec. 1. This article:**

16 (1) except as provided in subdivision (2), applies to a county
 17 that has at least (1) township that provides fire and
 18 emergency services within that township; and

19 (2) does not apply to:

20 (A) a county containing a consolidated city;

21 (B) a county in which all the territory of the county is
 22 included in a fire protection district established under
 23 IC 36-8-11; or

24 (C) a county that, on January 1, 2026, has begun to
 25 consolidate fire protection for all of the territory of the
 26 county within a fire protection district established under
 27 IC 36-8-11.

28 **Chapter 2. Definitions**

29 **Sec. 1. The following definitions apply throughout this article:**

30 (1) "Board" refers to a county fire and emergency services
 31 board established under IC 36-8.1-3-1.

32 (2) "County plan" means a county fire and emergency
 33 services plan established under IC 36-8.1-4.

34 (3) "District" refers to a county fire and emergency service
 35 district established under IC 36-8.1-5-1.

36 **Chapter 3. County Fire and Emergency Services Board**

37 **Sec. 1. On or before January 1, 2027, each county executive
 38 body shall pass an ordinance establishing a county fire and
 39 emergency services board. The ordinance must include the
 40 composition of the board in accordance with section 2 of this
 41 chapter.**

42 **Sec. 2. (a) A board consists of the following members:**



(1) Two (2) members appointed by the county executive from the membership of the county executive.

(2) One (1) member appointed by the county fiscal body from the membership of the fiscal body.

(3) One (1) member:

(A) who is the executive of the municipality having the largest population in the county if that municipality is a city; or

(B) appointed from the membership of the legislative body of a town if the town is the municipality having the largest population in the county.

(4) One (1) member of the legislative body of the municipality with the largest population in the county appointed by the legislative body of that municipality.

(5) One (1) of the following:

(A) A member who is the executive of a city in the county that is not the municipality having the largest population in the county and who is appointed by the executive of the county to represent the municipalities in the county other than the municipality having the largest population.

(B) A member who is a member of the legislative body of a town in the county that is not the municipality having the largest population in the county and who is appointed by the executive of the county to represent the municipalities in the county other than the municipality having the largest population.

(C) If the county contains only one (1) municipality, a member who is a freeholder whose freehold is located in the conservancy district that:

(i) is located entirely within the county; and

(ii) contains the greatest number of freeholds of any conservancy district located in the county;

and who is appointed to the board by the board of the conservancy district.

(6) One (1) additional member appointed by the county executive from the membership of the county executive.

(b) Populations used to determine membership to the board under subsection (a) are established according to the most recent decennial census of Indiana.

Sec. 3. (a) The term of office of a member of the board who is appointed from the membership of an executive, legislative, or fiscal body under this chapter is coextensive with the member's



1 **term of office on that body. The term of office of other appointed**
2 **members of the board is two (2) years.**

3 **(b) All members of the board serve at the pleasure of the**
4 **appointing authority.**

5 **Sec. 4. (a) The board shall fix the time for holding regular**
6 **meetings, but it shall meet at least once in the months September**
7 **and October. The county legislative body may order that regular**
8 **meetings be held more frequently.**

9 **(b) Special meetings of the board may be called by the chair or**
10 **by two (2) board members, upon written request to the secretary.**
11 **At least three (3) days before a special meeting, the secretary shall**
12 **send to all members of the board a written notice fixing the time**
13 **and place of the meeting. Written notice of a special meeting is not**
14 **required if:**

- 15 **(1) the time of the special meeting has been fixed in a regular**
16 **meeting; or**
- 17 **(2) all trustees were present at a meeting at which a special**
18 **meeting was called.**

19 **Sec. 5. (a) At the first regular meeting each year, the members**
20 **of the board shall elect a chair, vice chair, and secretary from their**
21 **number. The vice chair shall act as chair during the absence or**
22 **disability of the chair.**

23 **(b) A majority of the board constitutes a quorum. An action of**
24 **the board is official only if it is authorized by a majority of the**
25 **board at a regular or properly called special meeting.**

26 **Sec. 6. Members of the board who are members of a legislative**
27 **or executive body serve as ex officio members of the board and**
28 **may not receive compensation for participation on the board. The**
29 **member of the board may not cast a vote on any matter concerning**
30 **the district as a member of:**

- 31 **(1) the county executive;**
- 32 **(2) the county legislative body; or**
- 33 **(3) the county fiscal body.**

34 **Sec. 7. (a) The board shall appoint a county fire chief to**
35 **administer the day to day operations of the district.**

36 **(b) The county fire chief serves at the pleasure of the board.**

37 **Sec. 8. The board:**

- 38 **(1) shall create and maintain a county plan under IC 36-8.1-4;**
- 39 **(2) shall appoint, fix the compensation, and prescribe the**
40 **duties of secretarial staff, persons performing special and**
41 **temporary services or providing legal counsel, and other**
42 **personnel considered necessary for the proper functioning of**



1 the district;

2 (3) shall exercise general supervision of and make regulations

3 for the administration of the district's affairs;

4 (4) shall prescribe uniform rules pertaining to investigations

5 and hearings;

6 (5) shall supervise the fiscal affairs and responsibilities of the

7 district;

8 (6) may delegate to employees of the district the authority to

9 perform ministerial acts, except in cases in which final action

10 of the board is necessary;

11 (7) shall keep accurate and complete records of all

12 departmental proceedings, record and file all bonds and

13 contracts, and assume responsibility for the custody and

14 preservation of all papers and documents of the district;

15 (8) shall make an annual report to the executive and the fiscal

16 body of the county that at least lists the financial transactions

17 of the district and a statement of the progress in

18 accomplishing the purposes for which the district has been

19 established;

20 (9) shall adopt a seal and certify all official acts;

21 (10) may sue and be sued under the name of " _____

22 County Fire and Emergency Services Board", with service of

23 process made on the chair of the board, but costs may not be

24 taxed against the members individually in an action;

25 (11) may invoke any legal, equitable, or special remedy for the

26 enforcement of this chapter or of proper action of the board

27 taken in a court;

28 (12) shall prepare and submit an annual budget in the same

29 manner as an executive department for the county for

30 operation and maintenance expenses and for the retirement

31 of obligations of the district;

32 (13) may enter into agreements with and accept money from

33 a federal or state agency and enter into agreements with a

34 municipality located within or outside the district, whether or

35 not the municipality is a part of the district, for a purpose

36 compatible with the purposes for which the district exists and

37 with the interests of the municipality;

38 (14) may accept gifts of money or other property to be used

39 for the purposes for which the district is established;

40 (15) with approval of the county executive, may issue bonds

41 and tax anticipation warrants;

42 (16) may incur other debts and liabilities;



- (17) may purchase or rent property;
- (18) may sell services or property that are produced incident to the operations of the district making a fair and reasonable charge for it;
- (19) may make contracts or otherwise enter into agreements with public or private persons and federal or state agencies for construction, maintenance, or operations of or in part of the district;
- (20) may receive and disburse money;
- (21) may impose a false alarm fee or service charge under IC 36-8.1-6-4;
- (22) has the same powers and duties as a township executive relative to contracting with volunteer firefighting companies, as prescribed by IC 36-8-12 and IC 36-8-13;
- (23) may, subject to the approval of the active members of the fire department in a referendum, adopt a merit system under IC 36-8-3.5;
- (24) shall serve as merit commissioners if a merit system is adopted under IC 36-8-3.5;
- (25) shall purchase firefighting and emergency services apparatus and equipment for the district, provide for the housing, care, maintenance, operation, and use of the apparatus and equipment to provide services within the district;
- (26) shall contract in accordance with IC 36-1-7 and this section with a municipality in the county or in a contiguous county that maintains adequate firefighting or emergency services apparatus and equipment to provide fire protection or emergency services;
- (27) shall cooperate in accordance with IC 36-1-7 and this section with a municipality in the county or in a contiguous county in the purchase, maintenance, and upkeep of firefighting or emergency services apparatus and equipment for use in the municipality and county;
- (28) may contract with a volunteer fire department for the use and operation of firefighting apparatus and equipment that have been purchased by the volunteer fire department in order to save the private and public property of the county from destruction by fire, including use of the apparatus and equipment in an adjoining county by the volunteer fire department if the volunteer fire department has made a contract with the executive of the adjoining county to furnish



firefighting service within the county;

(29) may contract with a volunteer fire department that maintains adequate firefighting service in accordance with IC 36-1-7, IC 36-8-12, and this section; and

(30) may use money in the county's rainy day fund to pay costs attributable to providing fire protection or emergency services consistent with the county plan.

Sec. 9. With the approval of the county executive body, bonds may be issued only against the taxable property of a district and may be paid in part by revenues derived from reasonable charges for services or property produced incident to the operation of the district.

Sec. 10. The board shall submit an annual budget in the same manner as other executive departments of the county.

Sec. 11. The department of local government finance, when approving a rate and levy fixed by the county, shall verify that a duplication of tax levies does not exist between a district and a political subdivision within the boundaries of the district, so that taxpayers do not bear two (2) levies for the same service, except as provided by IC 36-8.1-5-6.

Sec. 12. In the event municipal fire and emergency fire protection change to the district under a county plan, the department of local government finance shall adjust the county's and each municipality's maximum permissible ad valorem property tax levy in the year following the year in which the change occurs, as determined under IC 6-1.1-18.5-3.

Chapter 4. County Fire and Emergency Services Plan

Sec. 1. On or before July 1, 2027, the board shall develop and propose a county fire and emergency services plan. After the board proposes a county plan, the county legislative body shall review the county plan during at least two (2) public meetings at which the public and any interested parties shall have the opportunity to comment on the county plan.

Sec. 2. (a) A county legislative body shall adopt an ordinance finally approving the county plan.

(b) If a county legislative body does not adopt an ordinance finally approving a county plan under subsection (a) before August 15, 2027, the county plan prepared by the board shall be considered the county plan.

(c) The county fire chief is the administrator of the county plan and is responsible for the day to day operations. All contracts and bids must be approved by the board.



1 **Sec. 3. A county legislative body may periodically amend the**
2 **ordinance setting forth the county plan.**

3 **Sec. 4. (a) A county plan must provide that after the transfer of**
4 **fire protection and emergency services responsibilities to the**
5 **district under IC 36-8.1-5, the district is responsible for fire**
6 **protection and emergency services.**

7 **(b) A county plan must include the following:**

8 **(1) A comprehensive plan providing for fire protection,**
9 **emergency medical services, and hazardous materials**
10 **response in the county in an efficient and cost effective**
11 **manner. The comprehensive plan must describe the facilities,**
12 **equipment, and personnel that will be used to provide fire**
13 **protection and emergency services in the county.**

14 **(2) A description of the standards of service and protocols for**
15 **fire protection and emergency services.**

16 **(3) A plan specifying the transition of fire protection and**
17 **emergency services from existing township fire departments**
18 **and other providers of fire protection and emergency services**
19 **to district administered fire protection and emergency**
20 **services.**

21 **(4) A description of:**

22 **(A) the organization of the county fire department; and**
23 **(B) any residency requirements that apply to members of**
24 **the county fire department.**

25 **(5) A description of any fire protection districts, fire**
26 **protection territories, volunteer fire departments, or other**
27 **units of government that will be established or used to provide**
28 **fire protection services or with which the county will contract**
29 **or otherwise enter into an agreement for fire protection and**
30 **emergency services. The county plan must provide that the**
31 **board will provide for fire protection and emergency services**
32 **in the county through any combination of the following:**

33 **(A) The operation of a county fire department.**

34 **(B) Contracting with or otherwise cooperating with any**
35 **municipality, county, fire protection district, volunteer fire**
36 **department, fire protection territory, or other entity.**

37 **(c) The county plan may authorize a municipality or volunteer**
38 **fire department to provide fire protection and emergency services**
39 **to an unincorporated area of the county, if the municipality or**
40 **volunteer fire department and board enter into an interlocal**
41 **cooperation agreement under IC 36-1-7.**

42 **Chapter 5. County Fire and Emergency Services Duties**



1 **Sec. 1. Beginning January 1, 2028:**

2 (1) a county fire and emergency services district is established
 3 in each county;
 4 (2) the powers and duties of township government and the
 5 township trustee related to providing fire protection and
 6 emergency services in the unincorporated areas of the county
 7 shall be transferred to the district;
 8 (3) the powers and duties of a political subdivision related to
 9 providing fire protection and emergency services may be
 10 transferred to the district in accordance with the county plan
 11 adopted under IC 36-8.1-4; and
 12 (4) following a transfer described in subdivision (1), the
 13 district assumes responsibility for providing fire protection
 14 and emergency services in the areas described in subdivisions
 15 (2) and (3).

16 **Sec. 2. Fire protection and emergency services responsibilities**
 17 **that are transferred to the district under this chapter are governed**
 18 **by and subject to a county plan adopted under IC 36-8.1-4 and**
 19 **subject to the procedures in IC 36-8.1-6.**

20 **Sec. 3. The district shall, as provided in the county plan adopted**
 21 **under IC 36-8.1-4, provide for fire protection and emergency**
 22 **services in the county that are transferred to the district under this**
 23 **chapter through any combination of:**

24 (1) operating a county fire department;
 25 (2) contracting with or otherwise cooperating with any
 26 municipality, county, fire protection district, volunteer fire
 27 department, fire protection territory, or other entity; or
 28 (3) entering into mutual aid agreements.

29 **Sec. 4. (a) If fire protection and emergency services**
 30 **responsibilities are transferred to the district under this chapter,**
 31 **on the date on which the transfer is completed, all:**

32 (1) assets;
 33 (2) debts;
 34 (3) property rights;
 35 (4) equipment;
 36 (5) records;
 37 (6) personnel; and
 38 (7) contracts;

39 **connected with the operations of providing fire protection and**
 40 **emergency services are transferred to the district.**

41 **(b) Notwithstanding subsection (a)(6), the district shall**
 42 **determine which, if any, transferring township employees who**



1 **were employed by the township to perform fire protection and**
 2 **emergency services and who were transferred to the district under**
 3 **this chapter become county employees responsible for performing**
 4 **fire protection and emergency services functions that were**
 5 **transferred to the district under this chapter.**

6 **Sec. 5. (a) Except as provided in subsection (b), if fire protection**
 7 **and emergency services responsibilities are transferred to the**
 8 **district under this chapter, on the date on which the transfer is**
 9 **completed, the balance in a debt service fund related to fire**
 10 **protection of a township located in the county:**

- 11 **(1) is transferred to the district in the county in which the**
 12 **township is located; and**
- 13 **(2) shall be used by the district to pay indebtedness or lease**
 14 **rentals for which the fund was established.**

15 **Any balance remaining in the fund after all payments for**
 16 **indebtedness or lease rentals required under this section have been**
 17 **made is transferred to the appropriate district fund for fire**
 18 **protection within the county.**

19 **(b) If fire protection and emergency services responsibilities are**
 20 **transferred to the district under this chapter, on the date on which**
 21 **the transfer is completed, the balance in a debt service fund related**
 22 **to fire protection of a township that is wholly contained within a**
 23 **fire protection district as of December 31 of the immediately**
 24 **preceding calendar year:**

- 25 **(1) is transferred to the district in the county in which the**
 26 **township is wholly contained; and**
- 27 **(2) shall be used by the district to pay indebtedness or lease**
 28 **rentals for which the fund was established.**

29 **Any balance remaining in the fund after all payments for**
 30 **indebtedness or lease rentals required under this section have been**
 31 **satisfied in full is transferred to the appropriate district fund for**
 32 **fire protection within the county.**

33 **Sec. 6. If fire protection and emergency services responsibilities**
 34 **are transferred to the district under this chapter, indebtedness that**
 35 **was incurred by a political subdivision before the transfer:**

- 36 **(1) may not be imposed on taxpayers that were not**
 37 **responsible for payment of the indebtedness before the**
 38 **transfer; and**
- 39 **(2) must be paid by the taxpayers that were responsible for**
 40 **payment of the indebtedness before the transfer.**

41 **Sec. 7. The department of local government finance shall adjust**
 42 **maximum permissible property tax levies and property tax rates**



1 **of units of local government as necessary to account for transfers**
 2 **of duties, powers, and obligations under this chapter.**

3 **Sec. 8. (a) If fire protection and emergency services**
 4 **responsibilities are transferred to the district under this chapter,**
 5 **on the date on which the transfer is completed, fire protection and**
 6 **emergency services of a district are governed by and subject to a**
 7 **county plan adopted under IC 36-8.1-4.**

8 **(b) If, as of the transfer of fire protection and emergency**
 9 **services responsibilities, a political subdivision has a local board**
 10 **for the 1937 firefighters' pension fund or the 1977 police officers'**
 11 **and firefighters' pension and disability fund, the local board is**
 12 **dissolved on the date on which the fire protection and emergency**
 13 **services responsibilities are transferred under this chapter, and the**
 14 **powers, duties, and responsibilities of the local board under**
 15 **IC 36-8-7 or IC 36-8-8, respectively, are assumed by the board's**
 16 **local board for the 1937 firefighters' pension fund and local board**
 17 **for the 1977 police officers' and firefighters' pension and disability**
 18 **fund, respectively. Notwithstanding any other provision, the**
 19 **legislative body of the county may adopt an ordinance to adjust the**
 20 **membership of the county's local board to reflect the dissolution of**
 21 **the township's local board.**

22 **(c) If fire protection and emergency services responsibilities are**
 23 **transferred to the district under this chapter, a county shall levy**
 24 **taxes as necessary to provide for the payment of pension benefits:**

- 25 **(1) to members of the 1937 firefighters' pension fund; and**
- 26 **(2) for which, before the transfer of fire protection**
 27 **responsibilities to the district under this chapter, the local**
 28 **board of a political subdivision in the county was responsible.**

29 **Sec. 9. (a) If fire protection and emergency services**
 30 **responsibilities are transferred to the district under this chapter,**
 31 **on the date on which the transfer is completed, the district shall**
 32 **assume, defease, pay, or refund all township indebtedness or lease**
 33 **rental obligations related to a power or duty transferred to the**
 34 **district. The county legislative body may levy property taxes to pay**
 35 **township indebtedness or lease rental obligations incurred by a**
 36 **township only in the geographic area of the township that**
 37 **originally issued the debt or entered into the lease rental agreement**
 38 **and transfer the revenue to the district. The former territory of the**
 39 **township comprises a taxing district for the payment of township**
 40 **indebtedness or lease rental obligations existing at the time of the**
 41 **abolition or alteration. A levy under this subsection is excluded**
 42 **from the county's maximum permissible tax levy calculated under**



1 **IC 6-18.5-3.**

2 (b) Notwithstanding any other law, to assume, defease, pay, or
 3 refund all or a part of the indebtedness or lease rental obligations
 4 described in subsection (a), the board is not required to comply
 5 with any other statutory procedures or approvals that apply when
 6 a unit incurs indebtedness or lease rental obligations.

7 (c) The rights of a trustee, bondholder, or leaseholder with
 8 respect to any:

9 (1) indebtedness or lease rental obligations described in
 10 subsection (a); or
 11 (2) bond resolution, trust agreement or indenture, security
 12 agreement, purchase agreement, or other undertaking with
 13 respect to indebtedness described in subsection (a);
 14 remain the same, although the powers, duties, agreements, and
 15 liabilities of the townships have been transferred to the county
 16 emergency management agency, and the district shall be
 17 considered to have assumed all those powers, duties, agreements,
 18 and liabilities.

19 Sec. 10. Subject to section 11 of this chapter, a county or
 20 municipal executive, county or municipal fiscal body, and board
 21 may adopt appropriate measures, including ordinances and
 22 resolutions, necessary to accomplish a transition in the county from
 23 township or municipal government to assumption of the powers,
 24 functions, and duties of township or municipal government by the
 25 county government.

26 Sec. 11. A measure adopted under section 10 of this chapter may
 27 not be inconsistent with any law.

28 Sec. 12. (a) A district shall maintain a county fire protection and
 29 emergency services advisory council for the purpose of receiving
 30 recommendations and advice concerning the provision of fire
 31 protection and emergency services in the county.

32 (b) The county fire protection and emergency services advisory
 33 council consists of the following individuals or their designees:

34 (1) The director of the county emergency management
 35 agency.
 36 (2) The county fire chief.
 37 (3) One (1) individual from each township that has
 38 transferred fire protection and emergency services
 39 responsibilities to the district. An individual appointed under
 40 this subdivision must reside in the township and be appointed
 41 to the county fire protection and emergency services advisory
 42 council by the township trustee.



(c) The county fire protection and emergency services advisory council shall make recommendations concerning the provision of fire protection and emergency services in the county.

Chapter 6. County Fire Protection and Emergency Services

Sec. 1. This chapter applies if fire protection and emergency services responsibilities are transferred from a township to the district under IC 36-8.1-5.

Sec. 2. (a) After December 31, 2027, if fire protection and emergency services responsibilities are transferred from a township to the district under IC 36-8.1-5, the district shall provide for fire protection and emergency services in the unincorporated areas of the county in the manner specified in the county plan.

(b) As provided in IC 36-8.1-5, in carrying out fire protection and emergency services responsibilities, the district shall, as provided in the county plan, provide for fire protection and emergency services in the county.

(c) A municipality may provide fire protection and emergency services to an unincorporated area of the county, if the municipality and district enter into an interlocal cooperation agreement under IC 36-1-7. The agreement must be in writing and clearly define the boundaries of the area in which the municipality will provide fire protection services or emergency services, or both. Notwithstanding any other law, the municipality may not assess any additional charges or fees for service to recipients for providing the services to the area.

(d) The district may provide fire protection or emergency services, or both, inside the corporate boundaries of a municipality whose municipal territory is completely within a county and that does not have a full-time paid fire department. In the event the district provides fire or emergency services inside the corporate boundaries of a municipality, the district may charge insurance companies of an individual that received emergency medical services provided by the district.

Sec. 3. (a) The county fire chief, consistent with the county plan, shall do the following in carrying out the district's responsibility to provide fire protection and emergency services in the district after a transfer of responsibilities:

(1) Employ full-time or part-time personnel to operate the apparatus and equipment and to provide services in the district.

(2) Give preference in employment under this section according to the following priority:



(A) A war veteran who has been discharged from the armed forces of the United States under conditions other than conditions set forth in IC 10-17-12-7.5(2).

(B) A person whose mother or father was a:

- (i) firefighter of a unit;
- (ii) municipal police officer; or
- (iii) county police officer;

who died in the line of duty (as defined in IC 5-10-10-2).

A person described in this subdivision may not receive a preference for employment unless the person applies for employment and meets all employment requirements prescribed by law, including physical and age requirements, and all employment requirements prescribed by the fire department.

(b) The county fire chief shall be responsible for the day to day operations in administering the county plan.

Sec. 4. (a) If a district fire department dispatches fire apparatus or personnel to a building or premises in the county in response to:

- (1) an alarm caused by improper installation or improper maintenance; or
- (2) a drill or test, if the fire department is not previously notified that the alarm is a drill or test;

the district may impose a fee or service charge upon the owner of the property. However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract with an alarm company and that the alarm company has been notified of the improper installation or maintenance of the alarm, the alarm company is liable for the payment of the fee or service charge.

(b) The amount of a fee or service charge imposed under subsection (a) shall be determined by the board. All money received by the district from the fee or service charge must be deposited in a fund prescribed by the board.

Sec. 5. After a sufficient appropriation has been made and approved and is available for the purchase of firefighting apparatus and equipment, including housing, the board may purchase firefighting apparatus and equipment for the district on an installment conditional sale or mortgage contract running for a period not exceeding:

(1) six (6) years; or
(2) fifteen (15) years for a district that is purchasing the firefighting equipment with funding from the:



- (A) state or its instrumentalities; or
- (B) federal government or its instrumentalities.

The purchase must be amortized in equal or approximately equal installments payable on January 1 and July 1 each year.

Sec. 6. (a) Subject to section 7 of this chapter, the board, with the approval of the county executive, may borrow the money necessary to make a purchase of firefighting apparatus and equipment from a financial institution in Indiana on the terms described in section 8 of this chapter. The board shall execute and deliver to the financial institution the negotiable note or bond of the board for the sum borrowed. The note or bond must bear interest, with both principal and interest payable in equal or approximately equal installments on January 1 and July 1 each year over a period not exceeding six (6) years.

(b) The first installment of principal and interest on a contract, chattel mortgage, note, or bond is due on the next January 1 or July 1 following the first tax collection for which it is possible for the county to levy a tax. The county shall levy a tax each year sufficient to pay the obligation according to its terms and shall appropriate the proceeds of the tax for this purpose. An obligation of the board executed under this chapter is a valid and binding obligation of the board.

Sec. 7. (a) If the board determines that money should be borrowed under section 6 of this chapter, not less than ten (10) taxpayers in the county who disagree with the determination may file a petition in the office of the county auditor not more than thirty (30) days after notice of the determination is given. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the borrowing to be unnecessary or unwise.

(b) The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a date, time, and place for the hearing of the matter. The hearing shall be held not less than five (5) days and not more than thirty (30) days after the receipt of the certified documents.

(c) The hearing may be held in the county where the petition arose or through electronic means.

(d) Notice of the hearing shall be given by the department of local government finance to the county and to the first ten (10) petitioners listed on the petition by letter. The letter shall be sent



1 **to each of the first ten (10) petitioners at the petitioner's usual**
2 **place of residence at least five (5) days before the date of the**
3 **hearing.**

4 **(e) A:**

5 **(1) taxpayer who signed a petition filed under subsection (a);**

6 **or**

7 **(2) board against which a petition under subsection (a) is**
8 **filed;**

9 **may petition for judicial review of the final determination of the**
10 **department of local government finance under this section. The**
11 **petition must be filed in the tax court not more than forty-five (45)**
12 **days after the date of the department's final determination.**

13 **Sec. 8. (a) All purchases of firefighting apparatus and**
14 **equipment under this chapter shall be made in the manner**
15 **provided by statute for the purchase of county supplies. If the**
16 **amount involved is sufficient to require notice under statutes for**
17 **bids in connection with the purchase of apparatus or equipment,**
18 **the notice must offer all bidders the opportunity of proposing to**
19 **sell the apparatus or equipment to the county upon a conditional**
20 **sale or mortgage contract.**

21 **(b) A bidder proposing to sell on a conditional sale or mortgage**
22 **contract shall state in the bidder's bid the proposed interest rate**
23 **and terms of the conditional sale or contract, to be considered by**
24 **the board in determining the best bid received.**

25 **(c) All bids submitted must specify the cash price at which the**
26 **bidder proposes to sell the apparatus or equipment to the county**
27 **so that the board may determine whether it is in the best interest**
28 **of the county to purchase the apparatus or equipment on the terms**
29 **of a conditional sale or mortgage contract proposed by the bidder**
30 **or to purchase the apparatus or equipment for cash if sufficient**
31 **funds are available or can be raised by negotiating a loan with a**
32 **financial institution in accordance with section 6 of this chapter.**

33 **Sec. 9. A board having a regularly organized fire department**
34 **employing full-time firefighters may procure at the board's**
35 **expense:**

36 **(1) an insurance policy for each member of the fire**
37 **department insuring the member against loss of life or**
38 **dismemberment while in the performance of regularly**
39 **assigned duties; and**

40 **(2) group insurance providing supplemental income**
41 **protection for a member of the fire department who has been**
42 **injured during the course of employment.**



1 **The insurance coverage shall be selected with the consent of the**
2 **members and is supplemental to other benefits provided to an**
3 **injured member by law.**

4 **Sec. 10. (a) A district shall pay for the care of a full-time, paid**
5 **firefighter who:**

- 6 **(1) suffers an injury; or**
- 7 **(2) contracts an illness;**

8 **during the performance of the firefighter's duty.**

9 **(b) The district shall pay for the following expenses incurred by**
10 **a firefighter described in subsection (a):**

- 11 **(1) Medical and surgical care.**
- 12 **(2) Medicines and laboratory, curative, and palliative agents**
13 **and means.**
- 14 **(3) X-ray, diagnostic, and therapeutic services, including**
15 **during the recovery period.**
- 16 **(4) Hospital and special nursing care if the physician or**
17 **surgeon in charge considers it necessary for proper recovery.**

18 **(c) A district that has paid for the care of a firefighter under**
19 **subsection (a) has a cause of action for reimbursement of the**
20 **amount paid under subsection (a) against any third party against**
21 **whom the firefighter has a cause of action for an injury sustained**
22 **because of, or an illness caused by, the third party. The district's**
23 **cause of action under this subsection is in addition to, and not in**
24 **lieu of, the cause of action of the firefighter against the third party.**

25 **SECTION 28. [EFFECTIVE JULY 1, 2026] (a) The legislative**
26 **services agency shall prepare, as directed by the legislative council,**
27 **legislation for introduction in the 2027 regular session of the**
28 **general assembly to organize and correct statutes affected by this**
29 **act, if necessary.**

30 **(b) This SECTION expires July 1, 2028.**

31 **SECTION 29. [EFFECTIVE JULY 1, 2026] (a) On or before**
32 **November 1, 2026, the department of local government finance**
33 **shall submit a report to the general assembly in an electronic**
34 **format under IC 5-14-6, which includes any recommended**
35 **legislative changes needed to implement this act or would**
36 **otherwise assist in the transition of responsibilities from a township**
37 **to the county or county fire and emergency service district,**
38 **established under IC 36-8.1-5, as added by this act, in accordance**
39 **with this act.**

40 **(b) This SECTION expires July 1, 2028.**

