



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 4 be amended to read as follows:

- 1 Page 42, between lines 17 and 18, begin a new paragraph and insert:
- 2 "SECTION 32. [EFFECTIVE UPON PASSAGE] (a) As used in
- 3 **this SECTION, "data center" means one (1) or more buildings that**
- 4 **are rehabilitated or constructed to house a group of networked**
- 5 **server computers in one (1) physical location in order to centralize**
- 6 **the storage, management, and dissemination of data and**
- 7 **information pertaining to a particular business, taxonomy, or body**
- 8 **of knowledge.**
- 9 (b) As used in this SECTION, "data center equipment" has the
- 10 meaning set forth in IC 6-2.5-15-2.
- 11 (c) The Indiana finance authority (established by IC 5-1.2-3-1)
- 12 shall conduct a study and prepare a report evaluating the
- 13 following:
- 14 (1) Each of the:
- 15 (A) property tax incentives that may be granted by a local
- 16 unit;
- 17 (B) state adjusted gross income tax incentives;
- 18 (C) state gross retail and use tax incentives; and
- 19 (D) other tax incentives;
- 20 that are available to data centers or are applicable to data
- 21 center equipment under current Indiana law, including a
- 22 review of the state and local fiscal impact of the utilization of

1 any of the tax incentives.
2 **(2) The impact of data centers on the:**
3 **(A) costs of utilities; and**
4 **(B) water supply;**
5 **for local governments and consumers.**
6 **(3) The local and regional environmental impacts of data**
7 **centers.**
8 **The report shall include recommendations on whether the**
9 **continued availability of each tax incentive, with or without new**
10 **statutory limitations on the amounts of tax incentives that may be**
11 **awarded, is beneficial to the state and local economies and**
12 **workforces. The report shall also include recommendations**
13 **concerning the impacts on utilities and the water supply for local**
14 **governments and consumers, and recommendations concerning the**
15 **local and regional environmental impacts. Not later than**
16 **November 1, 2026, the Indiana finance authority (established by**
17 **IC 5-1.2-3-1) shall present the report to the interim study**
18 **committee on fiscal policy at a public meeting of the interim study**
19 **committee on fiscal policy.**
20 **(d) This SECTION expires July 1, 2027."**
21 Renumber all SECTIONS consecutively.
 (Reference is to ESB 4 as printed February 19, 2026.)

Representative DeLaney