

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

LS 7099
BILL NUMBER: SB 4

NOTE PREPARED: Feb 24, 2026
BILL AMENDED: Feb 23, 2026

SUBJECT: Various Fiscal Matters.

FIRST AUTHOR: Sen. Mishler
FIRST SPONSOR: Rep. Snow

BILL STATUS: As Passed House

FUNDS AFFECTED: X GENERAL
 X DEDICATED
 X FEDERAL

IMPACT: State & Local

Summary of Legislation: *Executive Order Fiscal Notes:* This bill requires the Legislative Services Agency to perform a fiscal impact analysis for all executive orders issued by the Governor within seven days of an order's issuance. (Under current law, this requirement only applies to a Governor's declaration of a disaster emergency by executive order.)

Pokagon Indiana Education Fund: The bill amends the Pokagon Indiana Education Fund to allow payments to be made to both public and private Indiana institutions of higher learning for the purposes of the fund.

IEDC Reporting on Land Transactions: The bill requires the Indiana Economic Development Corporation (IEDC) to, not later than 30 days after the closing date for any purchase or sale of land, regardless of the amount of acreage, submit to the Budget Committee a report concerning the purchase or sale that must include various items.

Budget Committee Review of Tax Credits: The bill amends provisions regarding Budget Committee review of tax credits in determining the annual aggregate tax credit cap.

Community Mental Health Centers: The bill makes the following changes (effective July 1, 2028) regarding community mental health centers (CMHC): (1) Allows a county to meet CMHC funding requirements from any funding source in lieu of or in combination with property taxes but excluding federal funds. (2) Adds provisions concerning the location where certain CMHC services may be provided. (3) Specifies additional items that are required to be reported by a CMHC. It specifies the contents of an annual report required for each community mental health center.

Study of Court Fees and Fines: The bill urges the Legislative Council to assign to the Interim Study Committee on Courts and the Judiciary the task of undertaking a comprehensive study of all court fees and fines.

Nonprofit Hospital Property Taxes: The bill provides that real property owned directly or indirectly by certain Indiana nonprofit hospital systems is not exempt from property taxation under certain circumstances

and unmet conditions.

Transfer Fee Covenants: The bill provides that certain transfer fee covenants are limited only to transfers that involve the sale of property and do not include transactions where the property is gifted, donated, or transferred.

Personal Property Assessment Floor: The bill provides that personal property owned by certain entities remains subject to minimum valuation limitations.

Disannexation of Property: The bill provides that disannexation of certain property is effective upon filing a disannexation petition with the county auditor and recording the petition with the county recorder.

Library Budgets: The bill amends the percentage increase in a public library's proposed budget that determines whether the public library's proposed budget is subject to binding review by the applicable county, city, or town, fiscal body.

Delaware County Hospitality Tax Board: The bill allows the Delaware County executive to adopt an ordinance to consolidate the functions of a board, bureau, commission, authority, or any other similar entity (former entity) authorized to administer funds received from the Delaware County: (1) innkeeper's tax; or (2) food and beverage tax; into a single, consolidated entity as designated in the consolidating ordinance.

Bedford Food and Beverage Tax: The bill allows the city of Bedford to impose a food and beverage tax.

Sales Tax Exemption for Certain Youth Organizations: The bill adds certain organizations to the list of organizations for which conducted sales are exempt from state gross retail and use tax.

Redevelopment Tax Credit: The bill requires the IEDC to commit \$35 M in redevelopment tax credits each state fiscal year among development authorities, qualified nonprofit organizations, and certain local economic development organizations that may be granted to taxpayers for qualified investments.

Small Town Opportunity Initiative: The bill requires that \$15 M of the \$300 M of the IEDC's annual certifiable tax credit amount must be allocated to the Small Town Opportunity Initiative. It establishes the initiative.

Venture Capital Investment Tax Credit: The bill amends the venture capital investment tax credit to specify: (1) that certain investment policies of funds that qualify as a "qualified Indiana investment fund" apply only to investable capital, excluding management fees, legal fees, and other expenses incurred in the operation of the fund; (2) that a taxpayer is not prevented from combining individual tax credits of less than \$10,000 for assignment; and (3) qualified business eligibility.

Tax Credit Certification: The bill prohibits the IEDC from certifying an applicable tax credit to a taxpayer that is organized under the laws of a country that is a foreign adversary or that is otherwise related under certain circumstances to a country that is a foreign adversary.

UAS Test Site Program: The bill provides that the IEDC and an operating partner shall administer the federal Unmanned Aircraft System Test Site program in Indiana.

Supplemental Nutrition Assistance Program (SNAP): The bill requires the Office of the Secretary of Family

and Social Services and Division of Family Resources to require a vendor to offer certain technology solutions to prevent theft of SNAP benefits when issuing a request for proposals.

Home and Community Based Services (HCBS) Waivers: The bill requires the Office of the Secretary of Family and Social Services to apply to the United States Department of Health and Human Services for an amendment to each home and community based services Medicaid waiver to use a specified asset limit threshold when determining an individual's eligibility for services under a home and community based services Medicaid waiver.

Certified Technology Park: The bill provides that if a Level 2 certified technology park: (1) has reached the limit of deposits for a Level 2 park; (2) maintains its certification; and (3) is located within a qualified military base enhancement area; the park shall become a Level 3 park and may receive an additional annual incremental income tax deposit of up to \$250,000 until July 1, 2029.

Virtual Instruction: The bill provides that if a student transferred to a school corporation 10 or fewer days before the 2026 spring count day, the Department of Education shall consider an additional seven days of instruction after that count date.

Implementation and Compliance Cost Threshold: The bill provides that if the implementation and compliance costs of a proposed rule are expected to exceed \$500,000 (instead of \$1 M) over a two-year period, the publisher may not publish the proposed rule until the Budget Committee has reviewed the rule.

IFA Report on Data Center Tax Incentives: The bill requires the Indiana Finance Authority (IFA) to conduct a study and, not later than November 1, 2026, submit a report evaluating certain information on data centers to the Interim Study Committee on Fiscal Policy at a public meeting.

Effective Date: Upon passage; January 1, 2025 (retroactive); July 1, 2025 (retroactive); January 1, 2026 (retroactive); July 1, 2026; January 1, 2027; July 1, 2028; January 1, 2029.

Explanation of State Expenditures: *CCDF Funding:* Depending on actions taken by the Budget Agency and Budget Committee, the bill would affect spending from the Financial Responsibility and Opportunity Growth Fund in FY 2026 and FY 2027. The bill allows the Budget Agency, with Budget Committee approval, to use the appropriation to this fund or augment the fund to provide funding to the Child Care and Development Fund voucher program.

HEA 1001-2025 made a biennial appropriation of \$300 M to the Financial Responsibility and Opportunity Growth Fund. Currently, this money may be used to augment the following appropriations:

- State correctional facilities operations appropriation made to the Department of Correction,
- Medicaid assistance appropriation made to the Family and Social Services Administration, and
- Family and Children Fund appropriation made to the Department of Child Services.

Executive Order Fiscal Notes: This bill requires that the LSA perform a fiscal impact analysis for all executive orders issued by the Governor within seven days of an order's issuance. This requirement will result in increased workload for the agency and potentially increased costs dependent upon the prevalence, complexity, and timing of the executive orders.

Implementation and Compliance Cost Threshold: The bill would increase the number of administrative rules requiring review by the Budget Committee. Under current law, any proposed administrative rule (regular,

provisional, or interim rule) that has combined implementation and compliance costs exceeding \$1 M over any two-year period [for businesses, local units, and individuals, as estimated in the rule's regulatory analysis] must be reviewed by the Budget Committee prior to the proposed rule being published in the Indiana Register or approved by the SBA or OMB, with a few exceptions. The bill reduces this threshold to \$500,000.

UAS Test Site Program: The IEDC may need to provide staff support, administrative support, and direct financial support to the operating partner to support implementation and ongoing operation of the test site. The bill's requirements represent an additional workload and expenditures for the IEDC. Existing staffing and resource levels may be insufficient for full implementation. The additional funds and resources required could be supplied through existing staff and resources currently being used in another program or with new appropriations. Ultimately, the source of funds and resources required to satisfy the requirements of this bill will depend on legislative and administrative actions.

The bill allows the operating partner to transfer revenue accrued through operation of the test site to the IEDC to be used for the following purposes: to procure UAS technology for use by the state, to pursue federal funding for activities related to the UAS, and to support economic development activities related to UAS research or manufacturing.

The bill requires the state examiner, deputy examiner, field examiner, or private examiner to make a full report of the records and receipts of the test sites. The State Board of Accounts could have an increase in workload, but the requirement should be met within existing resources.

The bill requires the IEDC and the operating partner to submit a semiannual report to the Budget Committee for review on the itemized expenditures, anticipated expenditures, funding sources, and other information requested by the Budget Committee. This requirement could increase the IEDC and the Budget Committee's workload. They should be able to meet this requirement within existing resources.

Pokagon Indiana Education Fund: This provision has no state or local fiscal impact.

Budget Committee Review of Tax Credits: The Budget Committee and the IEDC can implement this provision with current resources.

Tax Credit Changes: The Department of State Revenue (DOR) and the IEDC will experience additional workload and expenses to implement the bill's provisions related to the redevelopment tax credit, small town opportunity initiative, and the venture capital tax credit. The DOR and the IEDC should be able to make these changes within current resource levels.

Certified Technology Park: The DOR will be required to compute the additional incremental tax distributions. The DOR should be able to do this within current resource levels.

The Office of Entrepreneurship and Innovation will determine if a certified technology park (CTP) qualifies for the Level 3 designation. The office should be able to do this within current resource levels.

Study of Court Fees and Fines: If the Interim Study Committee on Courts and the Judiciary were to hold additional meetings to address this topic, there would be additional expenditures for legislator per diem and travel reimbursement for the committee members. Any additional expenditures must be within the committee's budget, which is established by the Legislative Council.

Virtual Instruction: The bill modifies how DOE determines if a student is a virtual student for the FY 2026 spring ADM count. Virtual ADM generates 85% of the foundation amount that non-virtual ADM generates. Any impact on state expenditures is expected to be minor.

Supplemental Nutrition Assistance Program (SNAP): The bill's provision regarding required SNAP theft prevention elements could increase resulting contract costs for administering the SNAP electronic benefits transfer (EBT) program in Indiana. The state share of SNAP administrative costs, such as the EBT contract, is 50% but will increase to 75% in FFY 2027 per federal Public Law 119-21.

Bedford Food and Beverage Tax: The city of Bedford's food and beverage tax would be collected and remitted to the Department of State Revenue (DOR) in the same manner as the state sales tax. The DOR should be able to implement the bill's requirements within existing levels of staff and resources.

Home and Community Based Services (HCBS) Waivers: The bill requires the Family and Social Services Administration (FSSA) to amend each Medicaid HCBS waiver to increase the Medicaid HCBS asset limit to \$5,000 for a single individual and to \$10,000 for a married individual (from \$2,000 and \$3,000, respectively). This is expected to have minimal fiscal impact on overall Medicaid expenditures but may result in additional eligible individuals being added to a waiver's waiting list.

This bill will increase workload for FSSA but should be able to be implemented using existing staffing and resources. [Medicaid is jointly funded between the state and federal governments with the state share of administrative costs being 50%.]

Sales Tax Exemption for Certain Youth Organizations: The DOR will incur expenses to implement this provision. The DOR should be able to make these changes within current resource levels.

Tax Credit Certification: For purposes of certifying tax credits, the bill requires the IEDC to determine whether a taxpayer is organized under or headquartered in a country that is a foreign adversary. The IEDC should be able to meet this requirement within current resource levels.

IEDC Reporting on Land Transactions: The bill would increase the IEDC's workload. The IEDC should be able to fulfill the reporting requirement within existing resources.

Under current law, the IEDC is required to provide notice to the appropriate county or city before purchasing more than 100 acres of land. The IEDC is also required to provide a copy of the notice to the Budget Committee. The bill requires the IEDC to report certain information to the Budget Committee regardless of the amount of acreage.

IFA Report on Data Center Tax Incentives: The bill requires the IFA to conduct a study on certain aspects of data centers and present it to the Interim Study Committee on Fiscal Policy before November 1, 2026. The report should include evaluations and recommendations on the tax incentives available to data centers and the data centers' impact on local utilities costs, water supply, and environment. The bill would increase the IFA's workload. The IFA should be able to fulfill these requirements within existing resources.

Explanation of State Revenues: *Certified Technology Park:* The bill may decrease General Fund revenue by an estimated maximum of \$590,000 annually in FY 2027 through FY 2029. The bill provides that if a Level 2 CTP meets certain criteria, it will become a Level 3 CTP. Level 3 CTPs may receive an additional annual deposit equal to the lesser of the following:

- (1) The aggregate income tax incremental amount, which includes only wages attributable to new employees hired on or after the date of the Level 3 certification.
- (2) \$250,000 multiplied by the number of redevelopment commissions that operate the CTP.

LSA identified one CTP that could meet the Level 3 criteria. This CTP spans three counties and could capture up to \$750,000 in additional state and local revenue each year.

Redevelopment Tax Credit: The proposal would have an indeterminate impact on state General Fund revenue. The \$35 M in annual redevelopment tax credits required to go to development authorities, qualified nonprofit organizations, and local economic development organizations must come from the \$300 M in total allowable credits that the IEDC may certify annually. So, the IEDC may reduce credit awards for other redevelopment projects or other tax credits. Under the bill, the tax credits awarded to development authorities or other organizations would then be granted to taxpayers proposing qualified investment in a qualified redevelopment site.

Venture Capital Investment Tax Credit: The changes to the venture capital investment tax credit may increase claims for the credit, thus reducing state General Fund revenue beginning in FY 2027. The bill allows taxpayers to combine individual credits in order to meet minimum threshold requirements to assign the credit. It also expands the definition of qualified businesses eligible for investment. The cap on the total amount of credits awarded annually remains at \$20 M, with no more than \$7.5 M being awarded for proposed investments of qualified investment capital in a qualified Indiana investment fund.

Small Town Opportunity Initiative: The proposal would have an indeterminate impact on state General Fund revenue. The \$15 M in annual credit awards for the initiative must come from the total allowable credits that the IEDC may certify annually. So, the IEDC may reduce credit awards for other redevelopment projects or other tax credits.

Under the proposal, a qualified community project under the initiative would receive a redevelopment tax credit equal to 20% of the taxpayer's cost of the project, or 30% of the cost of the project for nonprofit taxpayers. Redevelopment tax credits awarded to qualified community projects are not subject to repayment obligations. For nonprofit taxpayers, expenditures incurred to acquire, hold, or prepare the property for redevelopment prior to applying for the credit may be included in the cost of the project for the calculation of the credit if certain conditions are met.

Tax Credit Certification: The bill could have an indeterminate impact on tax credits that the IEDC certifies. It provides that the IEDC may not certify the following tax credits if the taxpayer is organized under or headquartered in a country that is a foreign adversary:

- Economic development for a growing economy (EDGE) tax credit
- Historic rehabilitation tax credit
- Community revitalization enhancement district (CRED) tax credit
- Hoosier business investment (HBI) tax credit
- Headquarters relocation tax credit
- Redevelopment tax credit
- Film and media production tax credit
- Mine reclamation tax credit

[These tax credits are subject to an annual aggregate certification limit of \$300 M.]

Sales Tax Exemption for Certain Youth Organizations: The bill exempts certain youth organizations from sales tax if the organization has an educational purpose and promotes patriotism and civic involvement, or if the organization is exempt from the federal income tax under 501(c)(3) of the IRS and promotes youth shooting sports. This requirement could result in an indeterminate decrease in sales tax revenue. [In FY 2025, the state received \$10.6 B in total sales tax revenue.]

Sales tax is distributed as follows:

- 99.838% to the General Fund
- 0.131% to the Commuter Rail Service Fund
- 0.031% to the Industrial Rail Service Fund

UAS Test Site Program: There could be a potential increase in state revenue from the operating partner's potential revenue transfer to the IEDC. The revenue transfer depends on the operating partner's receipts and expenses. The transferred revenue would be used for specific UAS purposes.

Explanation of Local Expenditures: *Community Mental Health Centers:* The bill could reduce property tax funding for community mental health centers (CMHCs) after July 1, 2028. The impact will depend on the decisions made and actions taken by each county. [Indiana has 24 CMHCs, which are nonprofits that provide comprehensive behavioral health care to adults, adolescents, and children experiencing mental illness or substance use disorder.]

Disannexation of Property: The county auditor located in the county in which the disannexed territory is located may experience a slight increase in administrative workload to review petitions for disannexing properties and communicating with other authorities about the disannexed property.

Bedford Food and Beverage Tax: The city of Bedford could potentially incur a one-time increase in costs if it holds additional public hearings to discuss a proposed ordinance to impose a food and beverage tax.

If the city imposes a food and beverage tax, the fiscal officer would establish a food and beverage tax receipts fund. All revenue from the city's tax would be deposited in this fund. Money in the fund may only be used for the following purposes:

1. Police and law enforcement, firefighting and fire prevention, emergency medical services and ambulance services, and other public safety purposes.
2. The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for the purposes listed above.

Nonprofit Hospital Property Taxes: This bill's requirements may result in a minor increase in the workload for local boards of zoning appeals. These boards would be required to determine if parking garages, parking lots, equipment facility areas, and any other similar property actively serve a nonprofit hospital before potentially having their exempt status removed.

Library Budgets: This bill may decrease the workload for public library governing bodies and may increase the workload for county councils and city/town councils. The review and approval of a public library's proposed budget and property tax levies will shift from the library's governing body to the city, town, or county council if the library's proposed budget for the upcoming calendar year has a percentage increase that is equal to or more than 50% of the maximum levy growth quotient (MLGQ) for the upcoming calendar year. [For CY 2025, there are 236 public library districts statewide. They have a total of \$634 M in certified appropriations and \$435 M in certified property tax levy. Preliminary estimates project a 6.0% MLGQ for

CY 2027.]

Delaware County Hospitality Tax Board: Delaware County should be able to consolidate former entities into a single entity within existing resources. The county executive would determine the number of members to serve on the consolidated entity. These members would not receive a salary or benefits, but the county would reimburse them for expenses they incur in the performance of their duties.

Under current law, the convention and tourism commission administers innkeeper's tax funds, and the civic center authority administers food and beverage tax funds.

[The bill does not expand the eligible uses of the county innkeeper's tax or food and beverage tax. The consolidation would not affect obligations entered into by the former entities.]

Explanation of Local Revenues: *Bedford Food and Beverage Tax:* The bill authorizes the city of Bedford to impose up to a 1% food and beverage tax rate. If the city adopts an ordinance to impose the tax in July 2026, the tax could go into effect as early as September 1, 2026. The following table shows the estimated potential revenue for CY 2026 through CY 2028.

Estimated Potential Bedford Food and Beverage Tax Revenue at 1%	
CY 2027	CY 2028
\$761,000	\$749,000

These estimates are based on data for the food services industry in Lawrence County and revenue of counties that currently collect food and beverage taxes. A portion of the county total was allocated to Bedford based on the city's estimated share of the food and beverage industry in the county. The tax will expire on July 1, 2048.

Certified Technology Park: Establishing a Level 3 CTP will increase the amount of LIT revenue distributed to the CTP. The estimated increase in LIT captured by the qualified CTP is up to \$160,000 each year in FY 2027 through FY 2029. However, the actual amount could be lower depending on the aggregate income tax incremental amounts.

The CTP that could meet the Level 3 criteria spans portions of Daviess, Greene, and Martin counties.

Nonprofit Hospital Property Taxes: This bill may result in more assessed value (AV) being added back to the AV base for taxing districts where nonprofit hospitals are currently receiving a property tax exemption. By adding AV back into the AV base, the tax rates for these tax districts will decrease, assuming that the property tax levies do not change. Lower tax rates will result in a decrease of property tax cap losses, meaning local units will receive a greater percentage of their certified property tax levies. The actual fiscal impact will vary from county to county. The impact will depend on the number and value of exemptions that could potentially be removed from nonprofit hospitals currently receiving an exemption.

According to the Pay 2025 county property tax data, there are 1,663 property records statewide that have a hospital property tax exemption, totaling in \$3.3 B of AV. Of these records, 227 have a taxpayer name that is associated with either being a critical care access or county owned hospital. These properties would be excluded from the potential of having their exemption removed under this bill. These 227 records have a total

property tax exemption AV of \$340 M.

Personal Property Assessment Floor: Under current law, personal property acquired after January 1, 2025, is not subject to the 30% valuation floor. This bill will restore the assessment floor for the utility company controlled by the city of Indianapolis. In the short term, utility assessments may be reduced before increasing over the long term. In CY 2027 and CY 2028, the estimated reduction in assessed valuation (AV) will cause tax rates to increase, shifting taxes from the utility to all other property types and increasing tax cap losses for taxing units. Beginning in CY 2029, the fiscal impact will be reversed.

Compared to current law, taxing unit revenues in Marion County will be lower under this bill by an estimated \$30,000 in CY 2027 an \$34,000 in CY 2028. Revenues are estimated to be \$30,000 larger in CY 2029. Following are net tax change and revenue summaries by property type and unit type.

Estimated Net Tax Change and Percent Change from Current Law						
Property Type	CY 2027		CY 2028		CY 2029	
Homesteads	4,000	0.0%	5,000	0.0%	50,000	0.0%
Farmland	0	0.0%	0	0.0%	1,000	0.0%
Other Residential	1,000	0.0%	3,000	0.0%	40,000	0.0%
Apartments	1,000	0.0%	2,000	0.0%	25,000	0.0%
Ag Business	0	0.0%	0	0.0%	0	0.0%
Other Real	6,000	0.0%	5,000	0.0%	82,000	0.0%
Personal Property	-42,000	0.0%	-49,000	0.0%	-168,000	0.0%
Total	-30,000	0.0%	-34,000	0.0%	30,000	0.0%
<i>Note: Totals may not sum due to rounding.</i>						

Estimated Net Revenue Change and Percent Change from Current Law						
Unit Type	CY 2027		CY 2028		CY 2029	
Counties	-2,000	0.0%	-2,000	0.0%	-35,000	0.0%
Townships	-4,000	0.0%	-2,000	0.0%	-5,000	0.0%
Cities and Towns	1,000	0.0%	-2,000	0.0%	-2,000	0.0%
School Corporations	-16,000	0.0%	-12,000	0.0%	-34,000	0.0%
Libraries	-2,000	0.0%	-1,000	0.0%	-12,000	0.0%
Special Units	-8,000	0.0%	-21,000	0.0%	97,000	0.0%
TIF	1,000	0.0%	5,000	0.0%	21,000	0.0%
Total	-30,000	0.0%	-35,000	0.0%	30,000	0.0%
Total Without TIF	-31,000	0.0%	-40,000	0.0%	9,000	0.0%
<i>Note: Totals may not sum due to rounding.</i>						

Virtual Instruction: Any revenue impact on public schools from the bill's changes to the determination of virtual ADM for the FY 2026 spring ADM count is expected to be minor. [See *Explanation of State Expenditures*.]

State Agencies Affected: Legislative Services Agency; State Budget Agency; Indiana Economic Development Corporation; Family and Social Services Administration; General Assembly; Budget Committee; State Board of Accounts; Department of State Revenue; Office of Entrepreneurship and Innovation; Indiana Finance Authority; Department of Education; Potentially all state agencies with

rulemaking authority under IC 4-22 or IC 13-14-9.

Local Agencies Affected: Counties; regional development authorities; City of Bedford; Public library governing bodies; County councils; City/town councils; Boards of zoning appeals; Civil taxing units and school corporations; Taxing units in Marion County; Delaware County; Delaware County convention and tourism commission; Delaware County civic center authority.

Information Sources: U.S. Census Bureau; 2017 Economic Census. Legislative Services Agency, *Indiana Handbook of Taxes, Revenues, and Appropriations*, FY 2025. OFMA Quarterly Census of Employment and Wages Data; Local Government Database; LSA Property Tax Database; Pay 2025 county property tax data; <https://www.in.gov/sba/files/FMC-5.2-Requirements-for-Regulatory-Analysis-July-1-2024-UPDATE.pdf> <https://www.in.gov/omb/rule-approval-process/administrative-rulemaking-rulemaking-process-overview/> <https://www.in.gov/fssa/dfr/snap-benefit-fraud-by-card-skimming/>

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