

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.

SENATE ENROLLED ACT No. 92

AN ACT to amend the Indiana Code concerning corrections.

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

SECTION 1. IC 11-12-12 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:

Chapter 12. County Community Corrections Trust Funds

Sec. 1. As used in this chapter, "fund" refers to a county community corrections trust fund established under section 2 of this chapter.

Sec. 2. (a) A county that operates a community corrections program may establish a county community corrections trust fund.

(b) The county auditor shall administer a fund established under subsection (a). The county auditor shall deposit all proceeds of commissary sales made within the county's community corrections program into the fund.

(c) Money remaining in the fund at the end of a calendar year does not revert to the county general fund.

Sec. 3. A fund established under section 2 of this chapter consists of the following:

- (1) The proceeds from commissary sales deposited into the fund under section 2 of this chapter.**
- (2) Any amounts appropriated to the fund.**
- (3) Any grants or gifts received by the county that are designated for the purposes of the commissary or community**

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corrections programming.

Sec. 4. Money in the fund may be used only for the following:

- (1) The inventory and operations of the commissary.**
- (2) Rehabilitation and educational programming.**
- (3) Facility improvements directly tied to community corrections programming.**
- (4) Staff training and equipment.**

Sec. 5. (a) Before March 1 of each year, the community corrections agency for a county that establishes a fund under section 2 of this chapter shall submit an annual report to the county fiscal body. The annual report must include the following information:

- (1) The total amount of money deposited into the fund in the previous calendar year.**
- (2) The total amount of money expended from the fund in the previous calendar year.**
- (3) The balance of the fund on December 31 of the previous calendar year.**

(b) An annual report submitted under this section may include a brief summary of how fund expenditures have supported community corrections programming or facility improvements in the previous calendar year.

(c) The community corrections agency shall also provide a copy of the annual report submitted under this section to the community corrections advisory board.

Sec. 6. The fund is subject to audit by the state board of accounts. The county auditor shall administer the fund in accordance with all applicable public record and government accounting standards.

SECTION 2. IC 34-6-2.1-155, AS ADDED BY P.L.186-2025, SECTION 176, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 155. "Political subdivision", for purposes of IC 34-12-3.5 and IC 34-13-3, means a:

- (1) county;
- (2) township;
- (3) city;
- (4) town;
- (5) separate municipal corporation;
- (6) special taxing district;
- (7) state educational institution;
- (8) city or county hospital;
- (9) school corporation;

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- (10) board or commission of one (1) of the entities listed in subdivisions (1) through (9);
- (11) drug enforcement task force operated jointly by political subdivisions;
- (12) community ~~correctional service~~ **corrections** program organized under ~~IC 12-12-1~~; **IC 11-12-1**; or
- (13) solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal).



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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