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## SENATE BILL No. 92

Proposed Changes to January 23, 2026 printing by AM009201

### DIGEST OF PROPOSED AMENDMENT

Reporting periods. Requires reports to be submitted on March 1 for the previous calendar year.

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

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

- 1 SECTION 1. IC 11-12-12 IS ADDED TO THE INDIANA CODE  
2 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2026]:  
4 **Chapter 12. County Community Corrections Trust Funds**  
5 **Sec. 1. As used in this chapter, "fund" refers to a county**  
6 **community corrections trust fund established under section 2 of**  
7 **this chapter.**  
8 **Sec. 2. (a) A county that operates a community corrections**  
9 **program may establish a county community corrections trust fund.**  
10 **(b) The county auditor shall administer a fund established**  
11 **under subsection (a). The county auditor shall deposit all proceeds**  
12 **of commissary sales made within the county's community**  
13 **corrections program into the fund.**  
14 **(c) Money remaining in the fund at the end of a calendar year**  
15 **does not revert to the county general fund.**  
16 **Sec. 3. A fund established under section 2 of this chapter**  
17 **consists of the following:**  
18 **(1) The proceeds from commissary sales deposited into the**  
19 **fund under section 2 of this chapter.**  
20 **(2) Any amounts appropriated to the fund.**

SB 92—LS 6434/DI 92



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(3) Any grants or gifts received by the county that are designated for the purposes of the commissary or community 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 ~~<December>~~ [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 ~~<preceding twelve (12) months>~~ [previous calendar year].
- (2) The total amount of money expended from the fund in the ~~<preceding twelve (12) months>~~ [previous calendar year].
- (3) The balance of the fund ~~<as>~~ [on December 31] of the ~~<date of the report>~~ [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 ~~<preceding twelve (12) months>~~ [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;

SB 92—LS 6434/DI 92



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- 1 (8) city or county hospital;
- 2 (9) school corporation;
- 3 (10) board or commission of one (1) of the entities listed in
- 4 subdivisions (1) through (9);
- 5 (11) drug enforcement task force operated jointly by political
- 6 subdivisions;
- 7 (12) community ~~correctional service~~ **corrections** program
- 8 organized under ~~IC 12-12-1~~, IC 11-12-1; or
- 9 (13) solid waste management district established under IC 13-21
- 10 or IC 13-9.5-2 (before its repeal).
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SB 92—LS 6434/DI 92



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