

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

**LS 6646**  
**BILL NUMBER: SB 158**

**NOTE PREPARED:** Dec 16, 2025  
**BILL AMENDED:**

**SUBJECT:** Lake County Rounding of Local Taxes Pilot Program.

**FIRST AUTHOR:** Sen. Dernulc  
**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill establishes the Lake County rounding of local taxes pilot program. It requires a local unit to round a tax amount payable to the local unit:

- (1) downward in the case of a tax amount with one, two, six, or seven in the second decimal place to the next amount divisible by \$0.05; or
- (2) upward in the case of a tax amount with three, four, eight, or nine in the second decimal place to the next amount divisible by \$0.05.

**Effective Date:** January 1, 2027.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** Local units in Lake County would incur a temporary increase in workload and expenditures to implement the bill's rounding requirement. They should be able to make the required changes within existing resource levels.

**Explanation of Local Revenues:** The bill would have an indeterminate but minor impact on local tax revenue collected in Lake County beginning in CY 2027. It requires local units in the county to round tax amounts to the nearest \$0.05. Amounts less than \$0.05 would be rounded to \$0.00. The revenue impact would depend on the number of tax payments in each local unit. Each payment could either be increased or decreased by up to \$0.02.

**State Agencies Affected:**

**Local Agencies Affected:** Local units in Lake County.

**Information Sources:**

**Fiscal Analyst:** Lauren Tanselle, 317-232-9586.