

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

LS 6439
BILL NUMBER: SB 160

NOTE PREPARED: Jan 13, 2026
BILL AMENDED: Jan 13, 2026

SUBJECT: Mask as an Aggravating Circumstance for Sentencing.

FIRST AUTHOR: Sen. Deery
FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: X GENERAL
DEDICATED
FEDERAL

IMPACT: State & Local

Summary of Legislation: This bill makes wearing a mask during the commission of a criminal offense a sentencing aggravator.

Effective Date: July 1, 2026.

Explanation of State Expenditures: *Incarceration Costs:* Sentence length is determined after a defendant is convicted and depends on mitigating and aggravating circumstances. Adding an additional aggravating circumstance that may be considered during the sentencing process is likely to increase sentence length and the amount of time served in correctional facilities. Assuming offenders can be housed in existing facilities with no additional staff, the marginal cost for medical care, food, and clothing is approximately \$4,825 annually, or \$13.22 daily, per prisoner. Any additional expenditures are likely to be small.

Explanation of State Revenues:

Explanation of Local Expenditures: *Jail Costs:* If the addition of masking as an aggravating circumstance results in longer jail sentences, local expenditures for jail operations will increase. The Gateway reports show that in CY 2023, housing offenders in 33 Indiana county jails cost an average of \$56 to \$79 per day. Any additional expenditures are likely to be small.

Explanation of Local Revenues:

State Agencies Affected: Department of Correction.

Local Agencies Affected: Trial courts, local law enforcement agencies.

Information Sources: Indiana Sheriffs' Association, Indiana Supreme Court, Indiana Trial Court Fee Manual; Department of Corrections; Indiana Gateway for Government Units, 2023 Annual Financial Reports, <https://gateway.ifonline.org/public/download.aspx> Bureau of Justice Statistics, 2023 Annual Survey of Jails Data Series, <https://www.icpsr.umich.edu/web/NACJD/series/7>.

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