

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

**LS 6439**  
**BILL NUMBER: SB 160**

**NOTE PREPARED:** Jan 20, 2026  
**BILL AMENDED:** Jan 20, 2026

**SUBJECT:** Public Safety.

**FIRST AUTHOR:** Sen. Deery  
**FIRST SPONSOR:**

**BILL STATUS:** 2<sup>nd</sup> Reading - 1<sup>st</sup> House

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

**IMPACT:** State & Local

**Summary of Legislation:** (Amended) *Mask as an Aggravating Circumstance*: This bill makes wearing a mask during the commission of a criminal offense a sentencing aggravator.

*Malicious Littering*: The bill makes it malicious littering, a Class A misdemeanor, for a person to place refuse on the property of another person with the intent to cause the owner or occupant of the property to reasonably fear for their physical safety.

**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:** (Revised) *Malicious Littering (New Crime)*: If additional court cases occur and fines are collected, revenue to both the Common School Fund (from fines) and the state General Fund (from court fees) would increase. The maximum fine for a Class A misdemeanor is \$5,000. The total fee revenue per case would range between \$113 and \$138. The amount of court fees deposited will vary depending on whether the case is filed in a court of record or a municipal court. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in criminal, juvenile, and civil violation cases.](#)

**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.

(Revised) *Malicious Littering (New Crime)*: The bill provides that a person who places refuse on another person's property with the intent to cause the owner or occupant to reasonably fear for their personal safety commits a Class A misdemeanor. To the extent that it increases the number of Class A misdemeanor conviction, this provision could increase local incarceration costs. A Class A misdemeanor is punishable by up to one year in jail. Individuals who are sentenced as juveniles can be either confined in a juvenile detention facility at the state or county level or supervised in a county juvenile probation program.

**Explanation of Local Revenues:** (Revised) *Malicious Littering (New Crime)*: If additional court actions result in a guilty verdict, certain local units will collect more revenue. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in criminal, juvenile, and civil violation cases](#).

**State Agencies Affected:** Department of Correction.

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

**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.ifionline.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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