

# SENATE BILL No. 168

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 8-1-2-16.

**Synopsis:** Electric generation asset reports. Prescribes additional information that an electricity supplier must include in the electricity supplier's annual accounting filing with the Indiana utility regulatory commission.

**Effective:** July 1, 2026.

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## Doriot

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January 5, 2026, read first time and referred to Committee on Utilities.

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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 BILL No. 168

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

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

1       SECTION 1. IC 8-1-2-16 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JULY 1, 2026]: Sec. 16. **(a)** The accounts shall be closed  
3 annually on the thirty-first day of December, and a balance sheet of that  
4 date promptly taken therefrom. On or before the thirtieth day of April  
5 following, such balance sheet, together with such other information as  
6 the commission shall prescribe, verified by an officer of the public  
7 utility, shall be filed with the commission.

8       **(b) An electricity supplier, as defined by IC 8-1-2.3-2(b), shall**  
9 **include in the electricity supplier's filing under subsection (a) a**  
10 **separate summary of the following information for each of the**  
11 **electricity supplier's electric generation plants:**

- 12       **(1) The original book value of the generation plant.**  
13       **(2) The current book value of the generation plant.**  
14       **(3) The total amount of investments made in the generation**  
15 **plant for the purpose of compliance with federal**  
16 **requirements.**  
17       **(4) The estimated replacement cost of the generation plant on**



1           an accredited basis using the generation plant's summer  
2           UCAP (as defined by IC 8-1-8.5-13(k)).  
3           (c) The commission may issue a general administrative order to  
4   prescribe:  
5           (1) any information supplementary to the information under  
6           subsection (b); and  
7           (2) any additional information that the commission considers  
8           necessary;  
9           that an electricity supplier must submit in the electricity supplier's  
10          filing under subsection (a).

