

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

**LS 6808**

**BILL NUMBER:** SB 182

**NOTE PREPARED:** Jan 22, 2026

**BILL AMENDED:** Jan 22, 2026

**SUBJECT:** Gender Issues.

**FIRST AUTHOR:** Sen. Brown L

**BILL STATUS:** CR Adopted - 1<sup>st</sup> House

**FIRST SPONSOR:**

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

**IMPACT:** State & Local

**Summary of Legislation:** (Amended) This bill defines "female", "male", "gender", and "sex" for all Indiana statutes.

*Department of Correction:* This bill provides that the Department of Correction (DOC) shall assign an offender, including a delinquent offender, to a facility or program that is based on the offender's sex.

*Indiana Department of Health:* This bill states that a local health officer shall mark the sex of an individual as male or female on a birth certificate. It provides that the Indiana Department of Health (IDOH) may make an addition to a birth certificate, for purposes of paternity, in certain situations. It also provides the circumstances for when the sex designation on a birth certificate can be amended.

*Public Schools:* This bill requires public schools, including charter schools, and state educational institutions to designate a multiple occupancy restroom or changing area as follows: (1) For the exclusive use of the male sex. (2) For the exclusive use of the female sex. It provides, with exceptions, that an individual shall only use a multiple occupancy restroom or changing area that is designated for the sex that is the individual's sex and establishes a civil action for a violation of these provisions. The bill prohibits public schools, including charter schools, and state educational institutions from requiring a student to share sleeping quarters with a member of the opposite sex, unless the individual who is a member of the opposite sex is a family member and establishes a civil action for a violation of these provisions.

**Effective Date:** July 1, 2026.

**Explanation of State Expenditures:** (Revised) *Indiana Department of Health:* The bill's birth certificate provisions may result in fewer requests for amended birth certificate, and therefore a small workload decrease for the IDOH. *[The IDOH's administrative expenditures are currently paid from the Tobacco Master Settlement Fund, a dedicated fund.]*

**(Revised) State Educational Institutions:** The bill could potentially increase state expenditures if state educational institutions (SEIs) must change existing housing and bathroom facilities. *[SEIs receive state*

*funding through General Fund Appropriations.]* SEIs subject to civil actions under the bill could see increased costs for attorney's fees and costs of prosecution.

(Revised) *Department of Correction:* The bill should have no fiscal impact on the DOC. Currently, all incarcerated individuals (adults and juveniles) are housed in accordance with their biological sex assigned at birth. All restrooms, showers, dormitories, and changing rooms are all gender-specific, as each correctional institution is a gender-specific facility.

*Additional Information:* The DOC currently assesses the housing of transgender or intersex offenders on a case-by-case basis, considering factors related to health, safety, and security protocols. As of November 2024, over 100 inmates identify as gender diverse, but none have been moved to facilities other than the ones corresponding with their biological sex.

Under the federal Prison Rape Elimination Act (PREA) standards, offenders cannot be placed in a dedicated facility, unit, or wing solely based on identity or status unless required by legal agreements or consent decree for protection. Transgender and intersex inmates are assessed and reassessed every six months to ensure safe and appropriate housing and programming.

**Explanation of State Revenues:** *Indiana Department of Health:* IDOH currently charges \$10 for each birth certificate and \$18 for an amendment to a birth certificate. This bill could reduce the volume of amended birth certificates issued by IDOH. Any reduction in fee revenue deposited in the General Fund as a result of this bill will likely be minimal.

(Revised) *Court Fees:* If additional civil cases occur and court fees are collected, revenue to the state General Fund will increase. The total revenue per case would range between \$100 and \$122. The amount 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 civil, probate, and small claims cases.](#)

**Explanation of Local Expenditures:** (Revised) Public schools required to change existing restrooms, changing areas, or sleeping quarters may experience an expenditure increase. Expenditures may also increase if a public school becomes subject to civil actions under the bill. *[See Explanation of State Expenditures.]*

**Explanation of Local Revenues:** This bill could reduce the volume of amended birth certificates issued by local health departments. Any reduction in fee revenue as a result of this bill will likely be minimal.

(Revised) *Court Fees:* If additional civil cases occur, revenue will be collected by certain local units. If the case is filed in a court of record, the county will receive \$32 and qualifying municipalities will receive a share of \$3. If the case is filed in a municipal court, the county receives \$20, and the municipality will receive \$37. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in civil, probate, and small claims cases.](#)

**State Agencies Affected:** Indiana Department of Health; Department of Correction; state educational institutions.

**Local Agencies Affected:** Local health departments; public schools; trial courts, city and town courts.

**Information Sources:** <https://bja.ojp.gov/program/prea/overview;>

[www.in.gov/health/vital-records/#tab-683841-5-Fee\\_Schedule](http://www.in.gov/health/vital-records/#tab-683841-5-Fee_Schedule);  
Indiana Supreme Court, Indiana Trial Court Fee Manual.

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