

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

LS 6795
BILL NUMBER: SB 230

NOTE PREPARED: Feb 5, 2026
BILL AMENDED: Jan 22, 2026

SUBJECT: Department of Agriculture.

FIRST AUTHOR: Sen. Leising
FIRST SPONSOR: Rep. Aylesworth

BILL STATUS: CR Adopted - 2nd House

FUNDS AFFECTED: X GENERAL
 X DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: *Soil and Water Conservation Districts (SWCDs):* This bill makes various amendments to the role of supervisors on soil and water conservation boards. The bill removes a requirement that an individual who conducted an inspection of a landfill in a soil and water conservation district (SWCD) submit a copy of the report to the Division of Soil Conservation. It provides that a SWCD that fails to provide a copy of each annual financial statement of the SWCD to the Soil Conservation Board by March 31 shall have its funding withheld until the requirements are satisfied.

Indiana Land Resource Council: The bill repeals the Indiana Land Resource Council.

Effective Date: July 1, 2026.

Explanation of State Expenditures: *Soil and Water Conservation Districts (SWCDs):* This bill makes minor changes to the requirements and duties of supervisors and associate supervisors, makes the receipt of state funding contingent on the submission of a SWCD's annual financial statement, and removes a requirement for SWCDs to submit a copy of landfill inspection reports to the Division of Soil Conservation. All changes are expected to be implemented with existing staff and resources.

Indiana Land Resource Council: This bill repeals the Indiana Land Resources Council, potentially decreasing expenditures for the ISDA to support, staff, and serve on the Council. Currently, lay members of the council are entitled to per diem of \$75 and mileage of \$0.70 per mile (as of January 1, 2025) , while state employees are entitled to reimbursement for traveling expenses and other expenses actually incurred in connection with the members duties.

Explanation of State Revenues: *Soil and Water Conservation Districts (SWCDs):* If a SWCD fails to submit its annual financial statement, their funding will be withheld until it is received by the Board of Soil Conservation.

Explanation of Local Expenditures: *See Explanation of State Expenditures.* SWCDs are funded in part through contributions from local units.

Indiana Land Resource Council: Workload may minimally decrease for a county and municipal government whose employees serve on the Indiana Land Resource Council.

Explanation of Local Revenues:

State Agencies Affected: Indiana State Department of Agriculture; Soil And Water Conservation Districts.

Local Agencies Affected: Local units.

Information Sources:

Soil and Water Conservation Districts:

<https://www.in.gov/isda/divisions/soil-conservation/district-support>;

<https://www.in.gov/isda/files/2023-CWI-Budget-Overview.pdf> ;

<https://www.in.gov/isda/files/CWI-2025-Funding-Recommendations.pdf>;

<https://ingov.maps.arcgis.com/apps/dashboards/>

Land Resource Council:

<https://www.in.gov/isda/boards/indiana-land-resources-council/>,

Fiscal Analyst: Zachary Katopodis, 317-234-2106.