

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

**LS 7104**  
**BILL NUMBER: SB 236**

**NOTE PREPARED:** Jan 22, 2026  
**BILL AMENDED:** Jan 22, 2026

**SUBJECT:** Abortion Inducing Drugs and Abortion Reports.

**FIRST AUTHOR:** Sen. Johnson T  
**FIRST SPONSOR:**

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

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

**IMPACT:** State & Local

**Summary of Legislation:** (Amended) *Abortion Reporting:* This bill amends the information required to be reported to the Indiana Department of Health (IDOH) concerning the performance of an abortion and an abortion complication. It requires IDOH to send each abortion complication report to the Office of the Inspector General. It also provides that an incomplete report concerning the performance of an abortion transmitted to IDOH is subject to investigation by IDOH and the Office of the Inspector General.

*Abortion Inducing Drug Provisions:* This bill modifies the definitions of "abortion" and "abortion inducing drug". It provides that a person who manufactures, distributes, mails, transports, delivers, prescribes, or provides an abortion inducing drug is jointly and severally liable for: (1) the wrongful death of an unborn child or pregnant woman from the use of an abortion inducing drug; and (2) personal injury of an unborn child or pregnant woman from the use of the abortion inducing drug. It allows the mother or father of an unborn child to bring a wrongful death action for the wrongful death of the unborn child from the use of abortion inducing drugs. It provides affirmative defenses. It allows for qui tam actions against certain persons. It also adds an exception for the prohibition on abortion inducing drugs.

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

**Explanation of State Expenditures:** (Revised) The bill's requirements will increase workload for the Indiana Department of Health (IDOH), Office of the Inspector General, Attorney General, and the Professional Licensing Agency, but should be able to be implemented by each agency using existing staffing and resources. *[The IDOH's administrative expenditures are currently paid from the Tobacco Master Settlement Fund, a dedicated fund.]*

(Revised) **Additional Information:** Workload will increase for:

- IDOH regarding the bill's reporting requirements, regulations regarding abortion inducing drugs, to update the agency's informed consent brochure and forms for abortion reports from practitioners, and to investigate incomplete abortion reports submitted by health care providers.

- The Office of the Inspector General to investigate incomplete abortion reports submitted by health care providers.
- The Attorney General to bring action for violations of the bill's provisions regarding illegal abortions.
- The Professional Licensing Agency to update practitioners of the bill's reporting requirements regarding abortion complications and abortion reports.

**Explanation of State Revenues:** The bill's provisions regarding civil, qui tam, and wrongful death actions may result in additional state revenue. 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:** Workload may increase for locally owned hospitals regarding additional reporting requirements for abortions and abortion complications.

**Explanation of Local Revenues:** *Court Fees:* If additional 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; Office of the Inspector General; Attorney General; Professional Licensing Agency.

**Local Agencies Affected:** Trial courts, city and town courts; locally owned hospitals.

**Information Sources:** Indiana Supreme Court, Indiana Trial Court Fee Manual.

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