

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

**LS 7049**  
**BILL NUMBER: SB 239**

**NOTE PREPARED: Jan 5, 2026**  
**BILL AMENDED:**

**SUBJECT:** Various education matters.

**FIRST AUTHOR:** Sen. Rogers  
**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

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

**IMPACT:** Pending

**Summary of Legislation:** Requires the department of education (department) to: (1) compile a list of business and industry partners that provide guaranteed incentives to high school students who earn the honors employment plus seal; and (2) publish the list on the department's website. Provides that, in addition to conditions established in current law to convert an existing public elementary or secondary school, an existing public elementary or secondary school may be converted into a charter school if certain other conditions apply. Allows, if the conditions are met, the governing body of a school corporation to: (1) convert more than one existing public elementary or secondary school within the school corporation; and (2) operate two or more conversion charter schools under a single charter. Amends provisions regarding participating innovation network charter schools to allow an organizer to enter into an agreement with more than one school corporation. Amends requirements regarding the location of a participating innovation network charter school and terms of an agreement. Amends the duties of the department with regard to participating innovation network charter schools. Makes conforming changes, including changes to the complexity index. Provides that a school corporation that fails to report certain information to the department will receive reduced state tuition support. Provides that if a school corporation files an appeal of the department's determination as to whether a covered school building must be made available to a charter school or state educational institution and the school corporation is determined to be the nonprevailing party, the school corporation is responsible for reasonable attorney's fees incurred by the prevailing party. Provides that an appeal of final determination issued by the state board of education as to whether a covered school building must be made available to a charter school or state educational institution must go directly to the court of appeals. Requires a school corporation to transfer a covered school building within 10 days of a final unappealable order and provides that a charter school or state educational institution may file a civil action to enforce transfer and seek liquidated damages in the amount of \$10,000 for each day the transfer exceeds the 10 day time frame. Provides that a lease or sale of a covered school building to a charter school or state educational institution includes certain assets. Requires parental notification if a school determines a student is at risk of not achieving grade level proficiency in mathematics. Removes the income limits of an eligible student with respect to a scholarship granting organization. Provides that money in terminated education scholarship accounts and career scholarship accounts does not revert to the state general fund. Provides that money in the Indiana education scholarship account program fund, Indiana education scholarship account

administration fund, and career scholarship account program fund at the end of a state fiscal year does not revert to the state general fund. Allows state accredited nonpublic schools to apply for the teacher residency grant pilot program.

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

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Kelan Fong, 317-232-9592.