



January 21, 2026

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## SENATE BILL No. 270

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DIGEST OF SB 270 (Updated January 20, 2026 10:21 am - DI 140)

**Citations Affected:** IC 36-6.

**Synopsis:** Township mergers. Requires the department of local government finance (department) not later than December 31, 2026, to compile data on each township (excluding townships in Marion County) and assign points based upon the township government's performance. Requires a township government that is assigned at least four points (designated township) to merge. Requires a merger to satisfy the following requirements: (1) A designated township must merge with at least one township that has less than four points (recipient township). (2) The merger must satisfy contiguity requirements under the township merger law. Provides that if all townships in a county have at least four points, the county executive must designate a township to act as the recipient township. Requires the county executive to designate which townships will merge: (1) taking into consideration the wishes of the designated townships and recipient townships; and (2) the contiguity requirements under the township merger law. Provides that all mergers in a county are effective not later than January 1, 2028. Establishes provisions for an interim township government for the new merged township government until a new township trustee and township legislative body are elected during the 2030 general election. Provides that a township merger does not affect the office of township assessor of a township participating in the merger. Repeals a law that allows township governments to dissolve a merger.

**Effective:** Upon passage.

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## Niemeyer, Walker G

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January 8, 2026, read first time and referred to Committee on Local Government.  
January 15, 2026, amended, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.  
January 20, 2026, reported favorably — Do Pass.

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SB 270—LS 7084/DI 87





January 21, 2026

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. 270

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

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

1        SECTION 1. IC 36-6-1.5-5, AS AMENDED BY P.L.255-2013,  
2 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: Sec. 5. (a) The township trustees, with the  
4 approval of a majority of the members of the township legislative body  
5 of each township that wants to merge township governments under this  
6 chapter, must comply with this section.

7        (b) The township trustees must present identical resolutions  
8 approving the township government merger to the trustees' respective  
9 township legislative bodies. A township legislative body may adopt a  
10 resolution under this chapter only after the legislative body has held a  
11 public hearing concerning the proposed merger. The township  
12 legislative body shall hold the hearing not earlier than thirty (30) days  
13 after the date the resolution is introduced. The hearing shall be  
14 conducted in accordance with IC 5-14-1.5 and notice of the hearing  
15 shall be published in accordance with IC 5-3-1.

16        (c) The township legislative bodies may, **and a township legislative**  
17 **body merging under IC 36-6-1.7 shall**, adopt the identical resolutions

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1 approving the township government merger under this chapter not later  
2 than ninety (90) days after the legislative body has held the public  
3 hearing under subsection (b).

4 (d) The trustees of the participating townships shall jointly file a  
5 copy of the identical resolutions with:

6 (1) the department of local government finance;  
7 (2) the circuit court clerk; and  
8 (3) the office of the secretary of state.

9 (e) **This subsection does not apply to a merger under  
10 IC 36-6-1.7.** A township legislative body may not adopt a resolution  
11 ordering a merger after January 1 of a year in which:

12 (1) a general election is held; and  
13 (2) a township trustee is elected.

14 (f) A merger under this chapter may reduce the term of a township  
15 trustee of a former township government.

16 SECTION 2. IC 36-6-1.5-6, AS AMENDED BY P.L.255-2013,  
17 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 UPON PASSAGE]: Sec. 6. (a) **This subsection does not apply to a  
19 merger under IC 36-6-1.7.** The merger becomes effective on January  
20 1 of the year following the adoption of the resolution approving the  
21 merger of the townships.

22 (b) An officer elected to represent the merged township government  
23 shall be considered to be a resident of the territory comprising the new  
24 township government. ~~unless the township merger is dissolved under  
25 IC 36-6-1.6.~~

26 SECTION 3. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013,  
27 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers  
29 of the new township government shall:

30 (1) obtain from the department of local government finance  
31 approval under IC 6-1.1-18.5-7 of:  
32 (A) a budget;  
33 (B) an ad valorem property tax levy; and  
34 (C) a property tax rate;  
35 (2) fix the annual budget under IC 6-1.1-17;  
36 (3) impose a property tax levy; and  
37 (4) take any action necessary to ensure the collection of fees and  
38 other revenue;

39 for the new township government for the budget year following the  
40 year the officers take office.

41 (b) The resolutions approving the township government merger  
42 under this chapter must specify the amount (if any) of the decrease that



1 the department of local government finance shall make to the  
2 maximum permissible property tax levies, maximum permissible  
3 property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of  
4 the new township to:

5 (1) eliminate double taxation for services or goods provided by  
6 the new township; or

7 (2) eliminate any excess by which the amount of property taxes  
8 imposed by the new township exceeds the amount necessary to  
9 pay for services or goods provided under this article.

10 (c) The fiscal body of the new township shall determine and certify  
11 to the department of local government finance the amount of the  
12 adjustment (if any) under subsection (b). The amount of the adjustment  
13 (if any) to be made under subsection (b) must comply with the  
14 resolutions approving the township government merger.

15 **(d) The department may prescribe forms for submission to the**  
16 **department to expedite processing of mergers under IC 36-6-1.7.**

17 SECTION 4. IC 36-6-1.6 IS REPEALED [EFFECTIVE UPON  
18 PASSAGE]. (Dissolution of Township Government Merger).

19 SECTION 5. IC 36-6-1.7 IS ADDED TO THE INDIANA CODE  
20 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
21 UPON PASSAGE]:

22 **Chapter 1.7. Merger of Certain Township Governments**

23 **Sec. 1. This chapter does not apply to a county having a**  
24 **consolidated city.**

25 **Sec. 2. As used in this chapter, "department" means the**  
26 **department of local government finance.**

27 **Sec. 3. As used in this chapter, "designated township" means a**  
28 **township government that has at least four (4) points assigned by**  
29 **the department under section 8 of this chapter.**

30 **Sec. 4. As used in this chapter, "new township government"**  
31 **means the township government that results from the merger of at**  
32 **least two (2) township governments under this chapter using the**  
33 **procedure set forth in IC 36-6-1.5.**

34 **Sec. 5. As used in this chapter, "recipient township" means a**  
35 **township government that has not more than three (3) points**  
36 **assigned by the department under section 8 of this chapter.**

37 **Sec. 6. (a) As used in this chapter, "state agency" means an**  
38 **authority, board, branch, commission, committee, department,**  
39 **division, or other instrumentality of the executive, including the**  
40 **administrative department of state government.**

41 **(b) The term does not include:**

42 **(1) The legislative department of state government.**



- (2) The judicial department of state government.
- (3) A state educational institution.
- (4) A body corporate and politic created by statute.

Sec. 7. (a) The department shall compile the information in section 8 of this chapter for each township government.

**(b) Any state agency having:**

- (1) data; or
- (2) information relevant to developing the data;

required to prepare the list under section 9 of this chapter, as determined by the department, shall provide the information to the department in a timely manner.

**Sec. 8. The department shall use the compiled data to assign points to each township government as follows:**

**(1) Two (2) points if a township government did not provide township assistance in calendar year 2023 or 2024.**

**(2) One (1) point if a township government does not actively manage fire protection or emergency medical services within the township on January 1, 2025. A township does not actively manage fire protection or emergency medical services if:**

- (A) the township government does not allocate operating funds for fire protection or emergency medical services;
- (B) the township government is not a provider unit in a fire

protection territory; or  
(C) at least seventy-five percent (75%) of the non-capital and non-debt service expenses expended from the:

(i) the township government's firefighting and emergency services fund or the firefighting fund and emergency services fund under IC 36-8-13-4; or

(ii) the fire protection territory fund under IC 36-8-19-8, if the township government is a provider unit in a fire protection territory;

were payments to other governmental units, a volunteer fire department, or an independent fire company.

**(3) One (1) point for each year that a township government did not file an annual finance report with the state board of accounts in 2023 or 2024.**

(4) One (1) point for each year a township government did not file all required monthly upload reports as required by directive of the state board of accounts in 2024 and 2025.

**(5) One (1) point for each year that a township government did not file an annual budget with the department of local government finance in 2023 or 2024**



(6) One (1) point if the sum of township assistance applications received by the township government in 2023 and 2024 is less than twenty-four (24) township assistance applications.

(7) One (1) point for a township government that has an adopted budget of less than one hundred thousand dollars (\$100,000) for calendar year 2025.

**(8) One (1) point if:**

**(A) a township did not have a candidate on the election ballot for:**

- (A) the office of township trustee; or
- (B) all township board member offices

in the 2018 or 2022 general election; or

**(B) a vacancy on July 1, 2026, in the position of township trustee or township board has been vacant for at least thirty (30) calendar days.**

**Sec. 9. (a) The department shall:**

(1) assign points under section 8(1) through 8(8) of this chapter for each township government; and

chapter for each township government, and  
(2) determine the sum of points for each township government.

(b) The department shall prepare a list of townships organized;

**(1) by county; and**

**(2) in descending order of the townships in the county having the most points to the townships in the county having the least points.**

(c) Not later than December 31, 2026, the department shall:

(1) submit the list to the legislative council in an electronic format under IC 5-14-6; and

(2) post the list on the department's website

**Sec. 10. (a) Not later than January 30, 2027, a township may file a petition with the department to reconsider and amend the township's point total on the grounds that the point total is incorrect. The petition must be accompanied by evidence supporting the grounds for the petition.**

(b) Not later than February 28, 2027, the department shall issue a written determination on all petitions received by the department. The department's determination on a petition is final and conclusive and may not be appealed.

**Sec. 11. (a) This section applies if any township point totals are corrected by the department under section 10 of this chapter.**

**(b) Not later than March 1, 2027, the department shall:**



- (1) submit the final list to the legislative council in an electronic format under IC 5-14-6; and
- (2) post the final list on the department's website.

**Sec. 12. If none of the township point totals are corrected by the department, the list that was posted under section 9(c) of this chapter is the final list and may not be appealed.**

Sec. 13. Using the process set forth in IC 36-6-1.5, each designated township must merge with at least one (1) other township government in the county. After all township mergers are complete, a county must have at least one (1) township. The following requirements apply to each merger:

(1) Except as provided in subdivision (2), at least one (1) township government that merges with a designated township government must be a recipient township.

**(2) If all townships in a county are designated townships, the county executive shall select one of the (1) designated townships participating in the merger to form a new township government to perform the functions of a recipient township.**

**(3) The merger must satisfy the contiguity requirements set forth in IC 36-6-1.5-4.**

**Sec. 14. Not later than April 1, 2027, the county executive body shall conduct a public meeting of all township trustees within the county to discuss the merger.**

Sec. 15. (a) The county executive shall determine which township governments will merge. The county executive's decision shall:

(1) take into account the wishes of the designated townships and recipient townships; and

(2) comply with the requirements of section 13 of this chapter.

**(b) Not later than May 1, 2027, the county executive shall adopt a resolution that names the township governments that will merge.**

(c) The new township government shall certify the final action in the manner prescribed by the department to each of the following:

**(1) The county legislative body.**

**(2) The county executive body.**

**(3) The clerk of the circuit court.**

**(4) The county fiscal officer.**

**(5) The county recorder.**

(6) The county voter registration office.

(7) The secretary of state's office.

## **Sec. 16. All township government mergers under this chapter**



1                   **must be effective not later than January 1, 2028.**

2                   **Sec. 17. The new township government shall pay all costs**  
3                   **associated with the merger.**

4                   **Sec. 18. After the effective date of a merger under this chapter**  
5                   **and not later than December 31, 2030, the new township**  
6                   **government shall consist of the following:**

7                   **(1) The township trustee of the recipient township**  
8                   **government shall serve as the executive of the new township**  
9                   **government. If the merger consists of more than one (1)**  
10                   **recipient township:**

11                   **(A) the township trustee of the recipient township with the**  
12                   **least number of points; or**

13                   **(B) the township trustee of the recipient township**  
14                   **designated by the county executive body, if all recipient**  
15                   **townships participating in the merger have the same**  
16                   **number of points;**

17                   **shall serve as the executive of the new township government.**

18                   **(2) The township legislative body of the recipient township**  
19                   **and one (1) board member of each of the other townships**  
20                   **participating in the merger (selected by majority vote of the**  
21                   **members of the designated township's legislative body) shall**  
22                   **serve as the legislative body of the new township government.**  
23                   **If the merger consists of more than one (1) recipient**  
24                   **township:**

25                   **(A) the township board of the recipient township with the**  
26                   **least number of points; or**

27                   **(B) the township board of the recipient township**  
28                   **designated by the county executive body, if all recipient**  
29                   **townships participating in the merger have the same**  
30                   **number of points;**

31                   **shall serve as the legislative body of the new township**  
32                   **government.**

33                   **Sec. 19. Notwithstanding IC 36-6-1.5-8, a township merger**  
34                   **under this chapter does not affect the office of township assessor.**  
35                   **After a merger, the township assessor remains the elected township**  
36                   **assessor for the territory within the geographical boundaries of the**  
37                   **township assessor's former township. Only voters residing within**  
38                   **the boundaries of the township assessor's former township may**  
39                   **elect the office of the township assessor.**

40                   **Sec. 20. A township trustee and township board of the new**  
41                   **township government shall be elected in the general election in**  
42                   **2030 in accordance with IC 36-6-6-2.1 and IC 36-6-6-3. A township**



1 assessor, if any, shall be elected only for the area within the  
 2 geographical boundaries of the township assessor's former  
 3 township under IC 36-6-5-1.

4 **Sec. 21. (a) Each county executive body shall prepare a report**  
 5 **containing the following information:**

- 6 (1) The number of townships in the county as of January 1,  
 7 2026.
- 8 (2) The number of townships in the county after mergers are  
 9 carried out under this chapter.
- 10 (3) A map of the townships in the county as of January 1,  
 11 2026.
- 12 (4) A map of the townships after mergers are carried out  
 13 under this chapter.
- 14 (5) An explanation of which townships are to merge.
- 15 (6) An explanation of how the mergers will impact fire  
 16 protection operations and services within the county.
- 17 (7) An explanation of how the mergers will impact emergency  
 18 medical service operations and coverage with the county.
- 19 (8) An explanation of any cost savings that will be realized as  
 20 a result of the mergers.

21 **(b) Not later than July 1, 2028, the county executive body shall**  
 22 **submit the report to:**

- 23 (1) the executive director of the legislative services agency in  
 24 an electronic format under IC 5-14-6; and
- 25 (2) the department.

26 SECTION 6. IC 36-6-5-1, AS AMENDED BY P.L.167-2015,  
 27 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 UPON PASSAGE]: Sec. 1. (a) Subject to subsection (g), before 2009,  
 29 a township assessor shall be elected under IC 3-10-2-13 by the voters  
 30 of each township:

- 31 (1) having:
  - 32 (A) a population of more than eight thousand (8,000); or
  - 33 (B) an elected township assessor or the authority to elect a  
 34 township assessor before January 1, 1979; and
- 35 (2) in which the number of parcels of real property on January 1,  
 36 2008, is at least fifteen thousand (15,000).

37 (b) Subject to subsection (g), before 2009, a township assessor shall  
 38 be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each  
 39 township:

- 40 (1) having a population of more than five thousand (5,000) but  
 41 not more than eight thousand (8,000), if:
  - 42 (A) the legislative body of the township, by resolution,



1       declares that the office of township assessor is necessary; and  
2       (B) the resolution is filed with the county election board not  
3       later than the first date that a declaration of candidacy may be  
4       filed under IC 3-8-2; and

5       (2) in which the number of parcels of real property on January 1,  
6       2008, is at least fifteen thousand (15,000).

7       (c) Subject to subsection (g), a township government that is created  
8       by merger under IC 36-6-1.5 shall elect only one (1) township assessor  
9       under this section. **However, if a township government is created by**  
10      **merger under IC 36-6-1.7, the merger does not affect the office of**  
11      **township assessor. The voters of each township having a township**  
12      **assessor before the merger is effective shall continue to elect one**  
13      **(1) township assessor after the merger is effective. The elected**  
14      **township assessor shall perform all assessing duties within the**  
15      **geographical boundaries of the township assessor's former**  
16      **township.**

17       (d) Subject to subsection (g), after 2008 a township assessor shall  
18       be elected under IC 3-10-2-13 only by the voters of each township in  
19       which:

20       (1) the number of parcels of real property on January 1, 2008, is  
21       at least fifteen thousand (15,000); and

22       (2) the transfer to the county assessor of the assessment duties  
23       prescribed by IC 6-1-1 is disapproved in the referendum under  
24       IC 36-2-15.

25       (e) The township assessor must reside within the township as  
26       provided in Article 6, Section 6 of the Constitution of the State of  
27       Indiana. The assessor forfeits office if the assessor ceases to be a  
28       resident of the township.

29       (f) The term of office of a township assessor is four (4) years,  
30       beginning January 1 after election and continuing until a successor is  
31       elected and qualified. However, the term of office of a township  
32       assessor elected at a general election in which no other township  
33       officer is elected ends on December 31 after the next election in which  
34       any other township officer is elected.

35       (g) To be eligible to serve as a township assessor, an individual  
36       must meet the following qualifications before taking office:

37       (1) If the individual has never held the office of township  
38       assessor, the individual must have attained a level two  
39       assessor-appraiser certification under IC 6-1.1-35.5.

40       (2) If the individual has held the office of township assessor, the  
41       individual must have attained a level three assessor-appraiser  
42       certification under IC 6-1.1-35.5.



5 SECTION 7. IC 36-6-6-2.1, AS ADDED BY P.L.240-2005,  
6 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7 UPON PASSAGE]: Sec. 2.1. (a) ~~This section applies if township~~  
8 governments merge under IC 36-6-1.5.

9                   **(b) (a) This subsection does not apply to a township government**  
10                   **merger under IC 36-6-1.7.** If two (2) township governments merge,  
11                   the resulting merged township government shall elect a three (3)  
12                   member township board. The voters of the resulting merged township  
13                   government shall elect all the members of the township board. One (1)  
14                   member must reside within the boundaries of each of the township  
15                   governments that merged.

SECTION 8. IC 36-6-6-3, AS AMENDED BY P.L.240-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) This subsection applies to townships in a county containing a consolidated city. One (1) member of the legislative body must reside within each legislative body district. If a member of the legislative body ceases to be a resident of the district from which the member was elected, the office becomes vacant.

36 (b) This subsection applies to townships not included in subsection  
37 (a) or (c). A member of the legislative body must reside within the  
38 township as provided in Article 6, Section 6 of the Constitution of the  
39 State of Indiana. If a member of the legislative body ceases to be a  
40 resident of the township, the office becomes vacant.

41 (c) This subsection applies to a township government that:  
42 (1) is created by a merger of township governments under



1                   IC 36-6-1.5; and  
 2                   (2) elects a township board under section ~~2.1(a) or 2.1(b)~~ of  
 3                   this chapter.  
 4                   One (1) member of the legislative body must reside within the  
 5                   boundaries of each of the former townships that merged. If a member  
 6                   of the legislative body ceases to be a resident of that former township,  
 7                   the office becomes vacant.  
 8                   **(d) This subsection applies to a township government that:**  
 9                    **(1) is created by a merger of township governments under**  
 10                   **IC 36-6-1.7; and**  
 11                   **(2) elects a township board under section 2.1(c) of this**  
 12                   **chapter.**  
 13                   **All members are elected at-large by all voters within the merged**  
 14                   **township. If a member of the legislative body ceases to be a**  
 15                   **resident of the merged township, the office becomes vacant.**  
 16                   SECTION 9. IC 36-6-4, AS AMENDED BY P.L.159-2021,  
 17                   SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18                   UPON PASSAGE]: Sec. 4. (a) Except as provided in subsections (b)  
 19                   and (c), two (2) members of the legislative body constitute a quorum.  
 20                   (b) ~~Before January 1, 2017, four (4) members of the legislative body~~  
 21                   ~~in a county containing a consolidated city constitute a quorum. After~~  
 22                   ~~December 31, 2016, Three (3) members of the legislative body in a~~  
 23                   ~~county having a consolidated city constitute a quorum.~~  
 24                   (c) This subsection applies to a township government that:  
 25                    (1) is created by a merger of township governments under  
 26                    **IC 36-6-1.5 (excluding a township that merges under**  
 27                   **IC 36-6-1.7); and**  
 28                    (2) elects the township legislative body under section 2.1 of this  
 29                   chapter.  
 30                   A majority of the members of the township legislative body constitute  
 31                   a quorum. If a township legislative body has an even number of  
 32                   members, the township executive shall serve by virtue of office as a  
 33                   member of the township legislative body for the purpose of casting the  
 34                   deciding vote to break a tie.  
 35                   (d) For townships not described in subsection (c), **including a**  
 36                   **township that merges under IC 36-6-1.7**, the township executive  
 37                   shall serve by virtue of office as a member of the township legislative  
 38                   body for the purpose of casting the deciding vote to break a tie.  
 39                   However, the township executive may not vote to break a tie on the  
 40                   adoption of an ordinance to increase the township executive's  
 41                   compensation (as defined in section 10 of this chapter).  
 42                   SECTION 10. **An emergency is declared for this act.**



## COMMITTEE REPORT

Mr. President: The Senate Committee on Local Government, to which was referred Senate Bill No. 270, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, between lines 25 and 26, begin a new paragraph and insert:

**"SECTION 3. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:** Sec. 12. (a) Subject to subsection (b), the officers of the new township government shall:

(1) obtain from the department of local government finance approval under IC 6-1.1-18.5-7 of:

- (A) a budget;
- (B) an ad valorem property tax levy; and
- (C) a property tax rate;

(2) fix the annual budget under IC 6-1.1-17;

(3) impose a property tax levy; and

(4) take any action necessary to ensure the collection of fees and other revenue;

for the new township government for the budget year following the year the officers take office.

(b) The resolutions approving the township government merger under this chapter must specify the amount (if any) of the decrease that the department of local government finance shall make to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of the new township to:

(1) eliminate double taxation for services or goods provided by the new township; or

(2) eliminate any excess by which the amount of property taxes imposed by the new township exceeds the amount necessary to pay for services or goods provided under this article.

(c) The fiscal body of the new township shall determine and certify to the department of local government finance the amount of the adjustment (if any) under subsection (b). The amount of the adjustment (if any) to be made under subsection (b) must comply with the resolutions approving the township government merger.

**(d) The department may prescribe forms for submission to the department to expedite processing of mergers under IC 36-6-1.7."**

Page 5, line 18, after "county." insert **"After all township mergers are complete, a county must have at least one (1) township."**



Page 5, line 20, delete "At" and insert "**Except as provided in subdivision (2), at**".

Page 5, between lines 22 and 23, begin a new line block indented and insert:

**"(2) If all townships in a county are designated townships, the county executive shall select one of the (1) designated townships participating in the merger to form a new township government to perform the functions of a recipient township."**

Page 5, line 23, delete "(2)" and insert "(3)".

Page 5, between lines 35 and 36, begin a new paragraph and insert:

**"(c) The new township government shall certify the final action in the manner prescribed by the department to each of the following:**

- (1) The county legislative body.**
- (2) The county executive body.**
- (3) The clerk of the circuit court.**
- (4) The county fiscal officer.**
- (5) The county recorder.**
- (6) The county voter registration office.**
- (7) The secretary of state's office."**

Page 6, line 14, after "merger" insert "**(selected by majority vote of the members of the designated township's legislative body)**".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 270 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 8, Nays 2.



COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 270, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 270 as printed January 16, 2026.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0

**SB 270—LS 7084/DI 87**

