Elise M. Nieshalla, Indiana State Comptroller

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MEMORANDUM

To: **County Officials/County Auditors**

From: **Office of Indiana State Comptroller**

Re: **Excise Tax Changes - House Enrolled Act 1210**

Date: **April 28, 2026**

The Indiana General Assembly made changes to excise tax during the 2026 legislative session that will take effect **January 1, 2027**. These changes impact how excise tax distributions may be used and can be found in section 88 of House Enrolled Act 1210.

Section 88 states the following:

> **A taxing unit may deposit distributions of excise tax revenue received in a Settlement under this chapter that was collected from a tax imposed under:**
>
> **(1) IC 6-6-5;**
> **(2) IC 6-6-5.1;**
> **(3) IC 6-6-6.5;**
> **(4) IC 6-6-9;**
> **(5) IC 6-6-11;**
> **(6) IC 6-6-15; or**
> **(7) IC 6-6-16;**
>
> **into any fund maintained by the taxing unit and may use the distributions for any purpose allowed by law.**

Please note that Section 88 does not affect June 2026 or December 2026 Settlement procedures.

The State Comptroller's Office will release future guidance related to changes in the submission, review, and distribution of excise dollars during upcoming semiannual Settlement procedures. Additional guidance may also be issued by the Department of Local Government Finance and the State Board of Accounts.

We are at your service. For questions, please contact us at LocalGovernment@comptroller.in.gov.