

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

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FISCAL IMPACT STATEMENT

LS 7012
BILL NUMBER: SB 263

NOTE PREPARED: Feb 2, 2021
BILL AMENDED: Feb 1, 2021

SUBJECT: Religious Activities as Essential Services.

FIRST AUTHOR: Sen. Koch
FIRST SPONSOR: Rep. Steuerwald

BILL STATUS: As Passed Senate

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: No Fiscal Impact

Summary of Legislation: This bill prohibits the state and a political subdivision from imposing restrictions on a religious organization that are more restrictive than the restrictions imposed upon other businesses and organizations that provide essential services to the public. The bill permits the state or a political subdivision to require a religious organization to comply with a neutral and generally applicable health, safety, or occupancy requirement to the same extent as other organizations, if the requirement is otherwise allowable under Indiana's religious freedom law.

Effective Date: July 1, 2021.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources:

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