

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

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**FISCAL IMPACT STATEMENT**

**LS 7012**  
**BILL NUMBER: SB 263**

**NOTE PREPARED: Apr 1, 2021**  
**BILL AMENDED: Apr 1, 2021**

**SUBJECT:** Religious Activities as Essential Services.

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

**BILL STATUS:** CR Adopted - 2<sup>nd</sup> House

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

**IMPACT:** No Fiscal Impact

**Summary of Legislation:** (Amended) 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. The bill also provides that the state, a political subdivision, or an officer or employee of the state or a political subdivision may not restrict the right of the people to worship or to worship in person during a disaster emergency.

**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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