

# HOUSE BILL No. 1282

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.1-3-36.

**Synopsis:** Gross income tax exemption. Provides a gross income tax exemption for gross income received from the sale of a semitrailer to an unrelated nonresident purchaser regardless of the method of delivery or the place that the nonresident purchaser takes control of the semitrailer.

**Effective:** January 1, 1998 (retroactive).

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**Klinker, McClain, Leuck, Crosby**

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January 13, 1998, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 110th General Assembly (1998)

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 1997 General Assembly.

## HOUSE BILL No. 1282

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

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

1 SECTION 1. IC 6-2.1-3-36 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
3 **JANUARY 1, 1998 (RETROACTIVE)]**: **Sec. 36. Gross receipts from**  
4 **an arms length sale of a new semitrailer to an unrelated**  
5 **nonresident purchaser that is destined for final delivery out of state**  
6 **is exempt from the gross income tax, regardless of the method of**  
7 **delivery or the place that the nonresident purchaser takes control**  
8 **of the semitrailer.**

9 SECTION 2. **An emergency is declared for this act.**



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