

SENATE BILL No. 190

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Sales tax exemption for high definition television. Exempts from sales tax the purchase of telecommunications machinery or equipment used to enable a television station to originate and broadcast or to receive and broadcast digital television signals in compliance with federal law.

Effective: January 1, 1998 (retroactive).

Kenley

January 6, 1999, read first time and referred to Committee on Finance.

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First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

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SENATE BILL No. 190



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 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 1998 (RETROACTIVE)]: **Sec. 39. (a) Transactions**
- 4 **involving telecommunications machinery or equipment are exempt**
- 5 **from the state gross retail tax if the following conditions are met:**
- 6 (1) **The person acquiring that property acquires it to enable**
- 7 **a television station to originate and broadcast or to receive**
- 8 **and broadcast digital television signals.**
- 9 (2) **The property is purchased to facilitate compliance with:**
- 10 (A) **the federal Telecommunications Act of 1996 (47 U.S.C.**
- 11 **336); and**
- 12 (B) **the Federal Communications Commission Order issued**
- 13 **April 21, 1997 (47 CFR 73).**
- 14 (b) **The exemption provided under this section does not apply to**
- 15 **the following:**
- 16 (1) **Repair or replacement parts purchased for the machinery**
- 17 **or equipment described in subsection (a).**



- 1 **(2) Machinery or equipment purchased to replace machinery**
- 2 **or equipment for which an exemption was previously claimed**
- 3 **under this section.**
- 4 **(3) Machinery or equipment purchased after the earlier of:**
- 5 **(A) the date that the television station ceases analog**
- 6 **broadcasting; or**
- 7 **(B) November 1, 2009.**
- 8 **SECTION 2. An emergency is declared for this act.**

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