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# HOUSE BILL No. 1795

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-3-5.

**Synopsis:** Credit for sales tax on vehicles purchased out of state. Provides that the credit for sales taxes paid for purchases in another state applies to vehicles.

**Effective:** January 1, 2000.

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### Friend

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January 26, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

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.

## HOUSE BILL No. 1795

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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 6-2.5-3-5 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 5. (a) A person is  
3 entitled to a credit against the use tax imposed on the use, storage, or  
4 consumption of a particular item of tangible personal property equal to  
5 the amount, if any, of sales tax, purchase tax, or use tax paid to another  
6 state, territory, or possession of the United States for the acquisition of  
7 that property.  
8 (b) The credit provided under subsection (a) does not apply to the  
9 use tax imposed on the use, storage, or consumption of ~~vehicles;~~  
10 watercraft or aircraft that are required to be titled, registered, or  
11 licensed by Indiana.



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