

SENATE MOTION

MR. PRESIDENT:

I move that House Bill 1789 be amended to read as follows:

- 1 Page 1, after the enacting clause and before line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-2.5-7-1 IS AMENDED TO READ AS
4 FOLLOWS [effective july 1, 1999]: Sec. 1. For purposes of this
5 chapter:
6 **"Kerosene" has the same meaning as the definition contained**
7 **in IC 16-44-2-2.**
8 "Gasoline" has the same meaning as the definition contained in
9 IC 6-6-1.1-103.
10 "Special fuel" has the same meaning as the definition contained in
11 IC 6-6-2.5-22.
12 "Unit" means the unit of measure, such as a gallon or a liter, by
13 which gasoline or special fuel is sold.
14 "Metered pump" means a stationary pump which is capable of
15 metering the amount of gasoline or special fuel dispensed from it and
16 which is capable of simultaneously calculating and displaying the price
17 of the gasoline or special fuel dispensed.
18 "Indiana gasoline tax" means the tax imposed under IC 6-6-1.1.
19 "Indiana special fuel tax" means the tax imposed under IC 6-6-2.5.
20 "Federal gasoline tax" means the excise tax imposed under Section
21 4081 of the Internal Revenue Code.
22 "Federal special fuel tax" means the excise tax imposed under
23 Section 4041 of the Internal Revenue Code.
24 "Price per unit before the addition of state and federal taxes"
25 means an amount which equals the remainder of:
26 (i) the total price per unit; minus
27 (ii) the state gross retail, Indiana gasoline or special fuel, and
28 federal gasoline or special fuel taxes which are part of the total
29 price per unit.
30 "Total price per unit" means the price per unit at which gasoline
31 or special fuel is actually sold, including the state gross retail, Indiana
32 gasoline or special fuel, and federal gasoline or special fuel taxes which

1 are part of the sales price.
2 "Distributor" means a person who is the first purchaser of gasoline
3 from a refiner, a terminal operator, or supplier, regardless of the
4 location of the purchase.
5 "Prepayment rate" means a rate per gallon of gasoline, rounded to
6 the nearest one-tenth of one cent (\$.001), determined by the
7 department by determining the product of:
8 (1) the statewide average retail price per gallon of gasoline,
9 excluding the Indiana and federal gasoline taxes and the Indiana
10 gross retail tax; multiplied by
11 (2) the state gross retail tax rate; multiplied by
12 (3) ninety percent (90%).
13 "Purchase or shipment" means a sale or delivery of gasoline, but
14 does not include:
15 (1) an exchange transaction between refiners, terminal operators,
16 or a refiner and terminal operator; or
17 (2) a delivery by pipeline, ship, or barge to a refiner or terminal
18 operator.
19 "Qualified distributor" means a distributor who:
20 (1) is a licensed distributor under IC 6-6-1.1; and
21 (2) holds an unrevoked permit issued under section 7 of this
22 chapter.
23 "Refiner" means a person who manufactures or produces gasoline
24 by any process involving substantially more than the blending of
25 gasoline.
26 "Terminal operator" means a person that:
27 (1) stores gasoline in tanks and equipment used in receiving and
28 storing gasoline from interstate or intrastate pipelines pending
29 wholesale bulk reshipment; or
30 (2) stores gasoline at a boat terminal transfer that is a dock or
31 tank, or equipment contiguous to a dock or tank, including
32 equipment used in the unloading of gasoline from a ship or barge
33 and used in transferring the gasoline to a tank pending wholesale
34 bulk reshipment.
35 SECTION 2. IC 6-2.5-7-3 IS AMENDED TO READ AS
36 FOLLOWS: Sec. 3. (a) With respect to the sale of gasoline which is
37 dispensed from a metered pump, a retail merchant shall collect, for
38 each unit of gasoline sold, state gross retail tax in an amount equal to
39 the product, rounded to the nearest one-tenth of one cent (\$.001), of:
40 (i) the price per unit before the addition of state and federal
41 taxes; multiplied by
42 (ii) five percent (5%).
43 The retail merchant shall collect the state gross retail tax prescribed in
44 this section even if the transaction is exempt from taxation under
45 IC 6-2.5-5.
46 (b) With respect to the sale of special fuel **or kerosene** which is
47 dispensed from a metered pump, unless the purchaser provides an
48 exemption certificate in accordance with IC 6-2.5-8-8, a retail merchant
49 shall collect, for each unit of special fuel **or kerosene** sold, state gross
50 retail tax in an amount equal to the product, rounded to the nearest
51 one-tenth of one cent (\$.001), of:

- 1 (i) the price per unit before the addition of state and federal
- 2 taxes; multiplied by
- 3 (ii) five percent (5%).

4 Unless the exemption certificate is provided, the retail merchant shall
5 collect the state gross retail tax prescribed in this section even if the
6 transaction is exempt from taxation under IC 6-2.5-5."

7 Renumber all SECTIONS consecutively.
(Reference is to H.B. 1789 as printed March 23, 1999.)

Senator WOLF