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# SENATE BILL No. 67

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-8-12.

**Synopsis:** Sales tax collection and call centers. Provides that, for a person who contracts with a call center operator for a telephone service: (1) ownership or leasing by the person of property at the operator's Indiana premises; (2) activities performed by or on behalf of the person at the operator's Indiana premises; and (3) activities performed by the operator for the person in Indiana; do not create a duty by the person to register as a retail merchant or to collect or remit the state sales or use tax. Provides that property owned or leased by the person and located on the operator's premises is not considered, and does not create, a place of business maintained by the person in Indiana. Provides that for purposes of sales and use tax collection and remittance, the call center operator is not considered to be an agent of the person.

**Effective:** July 1, 2003.

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### Jackman

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January 7, 2003, read first time and referred to Committee on Finance.

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First Regular Session 113th General Assembly (2003)

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 2002 Regular or Special Session of the General Assembly.

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# SENATE BILL No. 67



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 6-2.5-8-12 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2003]: **Sec. 12. (a) Notwithstanding any other provision of this**  
4 **article, the following do not cause a person that has contracted**  
5 **with a call center operator for a telephone service to have a duty to**  
6 **register as a retail merchant or to collect or remit the state gross**  
7 **retail or use tax imposed by this article:**  
8 (1) The ownership or leasing by the person of tangible or  
9 intangible property located at the Indiana premises of the call  
10 center operator.  
11 (2) The activities of any kind performed by or on behalf of the  
12 person at the Indiana premises of the call center operator.  
13 (3) The activities of any kind performed by the call center  
14 operator in Indiana for or on behalf of the person.  
15 (b) Tangible or intangible property that is:  
16 (1) owned or leased by a person that has contracted with a call  
17 center operator for a telephone service; and



1           **(2) located at the premises of the call center operator;**  
2           **shall not be considered to be, or to create, an office, a place of**  
3           **distribution, a sales location, a sample location, a warehouse, a**  
4           **storage place, or other place of business maintained, occupied, or**  
5           **used in any way by the person. For purposes of this section, a call**  
6           **center operator with which a person has contracted for a telephone**  
7           **service shall not be considered to be in any way a representative,**  
8           **an agent, a salesman, a canvasser, or a solicitor for the person.**  
9           **(c) For purposes of this section, a telephone service includes**  
10           **soliciting orders by telephone, accepting orders by telephone, and**  
11           **making and receiving any other telephone calls.**

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