



February 9, 2005

HOUSE BILL No. 1764

DIGEST OF HB 1764 (Updated February 2, 2005 11:25 am - DI 52)

Citations Affected: IC 6-6.

Synopsis: Taxable marine facility. Extends the definition of "taxable marine facility" for purposes of motor fuel taxes to facilities located on any body of water under the state's jurisdiction. (The introduced version of this bill was prepared by the natural resources study committee.)

Effective: July 1, 2005.

Hoffman

January 19, 2005, read first time and referred to Committee on Natural Resources.
February 8, 2005, reported — Do Pass; referred to Committee on Ways and Means pursuant to Rule 127.

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February 9, 2005

First Regular Session 114th General Assembly (2005)

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 2004 Regular Session of the General Assembly.

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HOUSE BILL No. 1764

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 6-6-1.1-103 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 103. As used in this
3 chapter:
- 4 (a) "Administrator" means the administrative head of the
5 department of state revenue or the administrator's designee.
 - 6 (b) "Dealer" means a person, except a distributor, engaged in the
7 business of selling gasoline in Indiana.
 - 8 (c) "Department" means the department of state revenue.
 - 9 (d) "Distributor" means a person who first receives gasoline in
10 Indiana. However, "distributor" does not include the United States
11 or any of its agencies unless their inclusion is permitted under the
12 Constitution and laws of the United States.
 - 13 (e) "Licensed distributor" means a person holding a valid
14 distributor's license issued by the administrator.
 - 15 (f) "Marine facility" means a marina or boat livery.
 - 16 (g) "Gasoline" means:
17 (1) all products commonly or commercially known or sold as

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1 gasoline, including casinghead and absorption or natural
 2 gasoline, regardless of their classifications or uses; and
 3 (2) any liquid, which when subjected to distillation of
 4 gasoline, naphtha, kerosene, and similar petroleum products
 5 with American Society for Testing Materials Designation
 6 D-86, shows not less than ten percent (10%) distilled
 7 (recovered) below three hundred forty-seven degrees
 8 Fahrenheit (347 degrees F) or one hundred seventy-five
 9 degrees Centigrade (175 degrees C), and not less than
 10 ninety-five percent (95%) distilled (recovered) below four
 11 hundred sixty-four degrees Fahrenheit (464 degrees F) or two
 12 hundred forty degrees Centigrade (240 degrees C).

13 However, the term "gasoline" does not include liquefied gases
 14 which would not exist as liquids at a temperature of sixty degrees
 15 Fahrenheit (60 degrees F) or sixteen degrees Centigrade (16
 16 degrees C), and a pressure of fourteen and seven-tenths (14.7)
 17 pounds per square inch absolute, or denatured, wood, or ethyl
 18 alcohol, ether, turpentine, or acetates, unless such product is used
 19 as an additive in the manufacture, compounding, or blending of
 20 a liquid within subdivision (2), in which event only the quantity
 21 so used is considered gasoline. In addition, "gasoline" does not
 22 include those liquids which meet the specifications of subdivision
 23 (2) but which are especially designated for use other than as a fuel
 24 for internal combustion engines.

25 (h) "Motor vehicle" means a vehicle, except a vehicle operated on
 26 rails, which is propelled by an internal combustion engine or
 27 motor and is designed to permit its mobile use on public
 28 highways.

29 (i) "Person" means a natural person, partnership, firm,
 30 association, corporation, limited liability company, representative
 31 appointed by a court, or the state or its political subdivisions.

32 (j) "Public highway" means the entire width between boundary
 33 lines of every publicly maintained way in Indiana including
 34 streets and alleys in cities and towns when any part of the way is
 35 open to public use for vehicle travel.

36 (k) "Taxable marine facility" means a marine facility located on
 37 ~~an Indiana lake~~ **a body of water subject to the jurisdiction of**
 38 **the state.**

39 (l) "Taxicab" means a motor vehicle which is:
 40 (1) designed to carry not more than seven (7) individuals,
 41 including the driver;
 42 (2) held out to the public for hire at a fare regulated by

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- 1 municipal ordinance and based upon length of trips or time
- 2 consumed;
- 3 (3) not operated over a definite route; and
- 4 (4) a part of a commercial enterprise in the business of
- 5 providing taxicab service.
- 6 (m) "Terminal" means a marine or pipeline gasoline facility.
- 7 (n) "Metered pump" means a stationary pump having a meter that
- 8 is capable of measuring the amount of gasoline dispensed through
- 9 it.
- 10 (o) "Billed gallons" means the gallons indicated on an invoice for
- 11 payment to a supplier.
- 12 (p) "Export" for gasoline and fuels taxed in the same manner as
- 13 gasoline under the origin state's statutes means the sale for export
- 14 and delivery out of a state by or for the seller that is:
- 15 (1) an export by the seller in the origin state; and
- 16 (2) an import by the seller in the destination state.
- 17 (q) "Import" for gasoline and fuels taxed in the same manner as
- 18 gasoline under the origin state's statutes means the purchase for
- 19 export and transportation out of a state by or for the purchaser that
- 20 is:
- 21 (1) an export by the purchaser in the origin state; and
- 22 (2) an import by the purchaser in the destination state.
- 23 (r) "Rack" means a dock, platform, or open bay:
- 24 (1) located at a refinery or terminal; and
- 25 (2) having a system of metered pipes and hoses to load fuel
- 26 into a tank wagon or tank transport.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Natural Resources, to which was referred House Bill 1764, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

HOFFMAN, Chair

Committee Vote: yeas 11, nays 1.

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