| | |
|---|---|
| PREVAILED | Roll Call No. _____ |
| FAILED | Ayes _____ |
| WITHDRAWN | Noes _____ |
| RULED OUT OF ORDER | |

# HOUSE MOTION ____

MR. SPEAKER:

I move that Engrossed Senate Bill 502 be amended to read as follows:

Page 12, after line 42, begin a new paragraph and insert:

"SECTION 13. IC 6-6-12 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]:

**Chapter 12. Covered Aviation Fuel Excise Tax**

**Sec. 1. As used in this chapter, "commercial air carrier" means a person engaged in the business of providing air transportation for hire to people on regularly scheduled flights originating from Indiana.**

**Sec. 2. As used in this chapter, "covered aviation fuel" means fuel designed for use in a jet engine aircraft.**

**Sec. 3. As used in this chapter, "department" means the department of state revenue.**

**Sec. 4. An excise tax of five cents ($0.05) per gallon of covered aviation fuel is imposed upon every gallon of covered aviation fuel sold in Indiana to a commercial air carrier.**

**Sec. 5. A retail dealer engaged in the sale of covered aviation fuel to commercial air carriers shall post in a place on the fixed base operator terminal, or on the outside housing of each pump or other dispensing device, the price of the covered aviation fuel, including a statement disclosing whether the stated price includes the tax imposed by section 4 of this chapter.**

**Sec. 6. A commercial air carrier that purchases covered aviation fuel is liable for the tax imposed by section 4 of this chapter and**

**shall pay the tax to the retail dealer of covered aviation fuel as a separate added amount to the consideration in the transaction. The retail dealer shall collect the tax as agent for the state.**

**Sec. 7. A retail dealer that collects the tax imposed by section 4 of this chapter shall remit the tax to the department in the manner and form prescribed by the department. The department shall transfer all taxes collected under this chapter to the treasurer of state for deposit in the supplemental education fund established by section 9 of this chapter.**

**Sec. 8. The department may adopt rules necessary to implement this chapter.**

**Sec. 9. (a) The supplemental education fund is established. The fund shall be administered by the treasurer of state.**

**(b) The fund consists of:**

**(1) the taxes collected under this chapter; and**

**(2) investment earnings, including interest, on money in the fund as provided in this section.**

**(c) The expenses of administering the fund shall be paid from money in the fund.**

**(d) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments must be deposited in the fund.**

**(e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.**

**(f) Subject to appropriation by the general assembly, money in the fund must be used to support the education of students in kindergarten through grade 12.**

SECTION 14. IC 6-8.1-1-1, AS AMENDED BY P.L.162-2006, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the river boat admissions tax (IC 4-33-12); the river boat wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county economic development income tax (IC 6-3.5-7); the municipal option income tax (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6); **the covered aviation fuel excise tax (IC 6-6-12);** the cigarette tax (IC 6-7-1); the

beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee that the department is required to collect or administer.

SECTION 15. IC 24-5-24 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]:

**Chapter 24. Airline Tickets.**

**Sec. 1. (a) As used in this section, "terrorist threat" means a threat of a violent act or threat of an act that is dangerous to human life, that is a violation of the criminal laws of this state or of the United States, and is intended to:**

**(1) intimidate, injure, or coerce a civilian population;**

**(2) influence the policy of a government by intimidation or coercion; or**

**(3) affect the conduct of a government through:**

**(A) destruction of property;**

**(B) assassination;**

**(C) murder;**

**(D) kidnapping; or**

**(E) aircraft piracy.**

**(b) If an airline cancels a flight or delays a flight by more than one (1) hour, the airline must honor the purchaser's ticket at a later date or reimburse the purchaser:**

**(1) the cost of the ticket; and**

**(2) pay the purchaser an amount equal to the airline's flight-change penalty fee.**

**(c) Subsection (b) does not apply if the flight delay or cancellation is caused by any of the following:**

**(1) Inclement weather.**

**(2) An immediate terrorist threat.**

**(3) International conditions that are not related to terrorism, including:**

**(A) riots;**

**(B) civil unrest;**

**(C) embargoes; or**

**(D) war.**

**(4) Any other condition outside the control of the airline.**

**(d) In addition to any other penalties or remedies provided by**

**law, a person aggrieved by a knowing and willful violation of this section may bring a civil action in a court of competent jurisdiction against the airline for the recovery of:**

**(1) reimbursement for the ticket;**

**(2) payment of the flight-change fee;**

**(3) actual and consequential damages;**

**(4) court costs; and**

**(5) reasonable attorney's fees.**

**(e) An airline that knowingly violates this section two (2) or more times within a calendar year commits a Class C misdemeanor.**

**Sec. 2. (a) There is no expiration date for an airline ticket issued anywhere in the world for an airline flight originating in this state.**

**(b) If the airline ticket is non-refundable and the ticket purchaser is unable to use the ticket, the airline must allow the ticket to be transferred to another person. The airline may charge the purchaser a processing fee of the lesser of:**

**(1) twenty five percent (25%) of the original price of the ticket; or**

**(2) fifty dollars ($50).**

**(c) A ticket purchaser may not transfer a ticket if the ticket purchaser missed the flight due to the fault of the purchaser.**".

Page 13, between lines 25 and 26, begin a new paragraph and insert:

"SECTION. 17. [EFFECTIVE UPON PASSAGE] **(a) The definitions set forth in IC 6-6-12, as added by this act, apply throughout this SECTION.**

**(b) IC 6-6-12, as added by this act, applies to covered aviation fuel sold in Indiana to commercial air carriers after December 31, 2007.**

**(c) The department of state revenue may take any action necessary before January 1, 2008, that the department determines is necessary to implement IC 6-6-12, as added by this act.**

SECTION 18. **IC 24-5-24-1(e), as added by this act, applies only to offenses committed after June 30, 2007.**".

Renumber all SECTIONS consecutively.

(Reference is to ESB 502 as printed March 13, 2007.)

_____

Representative Whetstone