April 10, 2009

ENGROSSED
HOUSE BILL No. 1598

DIGEST OF HB 1598 (Updated April 7, 2009 2:25 pm - DI 58)

Citations Affected: IC 6-3; IC 6-3.5; IC 6-6; noncode.

Synopsis: Logistics development incentives. Authorizes a county to adopt an ordinance providing a temporary exemption from the wheel tax for vehicles owned and used in the operation of twenty-first century logistics enterprises at certain locations. Authorizes a county to adopt an ordinance providing a temporary exemption from the commercial vehicle excise tax for vehicles owned and used in the operation of twenty-first century logistics enterprises at certain locations. Limits the exemptions to vehicles owned and used at a new logistics enterprise or in the expansion of the fleet of an existing logistics enterprise. Requires the Indiana economic development corporation to certify the owner's eligibility for an exemption. Modifies the adjusted gross income tax exclusion for certain income derived from the exploitation of certain patents by defining "development process", by allowing a clinical trial that is part of a development process, if any, to take place outside Indiana, and by providing that receipts attributable to the sale of a qualified patent also include the fair market value of receipts allocable to a qualified patent as the result of the sale of a trade or business. Reduces the maximum exclusion amount from $5,000,000 to $500,000.

Effective: July 1, 2009; January 1, 2010.

Reske, Borror, Pearson, Michael

(SENATE SPONSORS — CHARBONNEAU, LANANE)

January 16, 2009, read first time and referred to Committee on Small Business and Economic Development.
February 19, 2009, amended, reported — Do Pass.
February 23, 2009, read second time, amended, ordered engrossed.
February 24, 2009, engrossed.
February 25, 2009, read third time, passed. Yeas 94, nays 3.

SENATE ACTION

March 3, 2009, read first time and referred to Committee on Tax and Fiscal Policy.
April 9, 2009, amended, reported favorably — Do Pass.

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April 10, 2009

First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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ENGROSSED HOUSE BILL No. 1598

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-3-2-21.7, AS ADDED BY P.L.223-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 21.7. (a) This section applies to a qualified patent issued to a taxpayer after December 31, 2007.

(b) As used in this section, "development process" with respect to an invention has the meaning of the term under federal patent law. The term includes both:

(1) the discovery and conception of the underlying invention; and

(2) the reduction of the underlying invention to practice.

~~(b)~~ **(c)** As used in this section, "invention" has the meaning set forth in 35 U.S.C. 100(a).

~~(c)~~ **(d)** As used in this section, "qualified patent" means:

(1) a utility patent issued under 35 U.S.C. 101; or

(2) a plant patent issued under 35 U.S.C. 161;

after December 31, 2007, for an invention resulting from a development process conducted in Indiana, **regardless of the location**

of an associated clinical trial, if any. The term does not include a design patent issued under 35 U.S.C. 171.

~~(d)~~ **(e)** As used in this section, "qualified taxpayer" means a taxpayer that on the effective filing date of the claimed invention:

(1) is either:

(A) an individual or corporation, if the number of employees of the individual or corporation, including affiliates as specified in 13 CFR 121.103, does not exceed five hundred (500) persons; or

(B) a nonprofit organization or nonprofit corporation as specified in:

(i) 37 CFR 1.27(a)(3)(ii)(A) or 37 CFR 1.27(a)(3)(ii)(B); or

(ii) IC 23-17; and

(2) is domiciled in Indiana.

~~(e)~~ **(f)** Subject to subsections ~~(g)~~ **(h)** and ~~(h),~~ **(i),** in determining adjusted gross income or taxable income under IC 6-3-1-3.5 or IC 6-5.5-1-2, a qualified taxpayer is entitled to an exemption from taxation under IC 6-3-1 through IC 6-3-7 for the following:

(1) Licensing fees, **royalties, milestone payments,** or other income received for the use of a qualified patent.

(2) Royalties received for the infringement of a qualified patent.

(3) Receipts ~~from~~ **attributable to** the sale of a qualified patent, **including the fair market value of receipts allocable to a qualified patent as the result of the sale of a trade or business.**

(4) Subject to subsection ~~(f),~~ **(g),** income from the taxpayer's own use of the taxpayer's qualified patent to produce the claimed invention.

~~(f)~~ **(g)** The exemption provided by subsection ~~(e)(4)~~ **(f)(4)** may not exceed the fair market value of the licensing fees or other income that would be received by allowing use of the qualified taxpayer's qualified patent by someone other than the taxpayer. The fair market value referred to in this subsection must be determined in each taxable year in which the qualified taxpayer claims an exemption under subsection ~~(e)(4).~~ **(f)(4).**

~~(g)~~ **(h)** The total amount of exemptions claimed under this section by a qualified taxpayer in a taxable year may not exceed five ~~million~~ **hundred thousand** dollars ~~($5,000,000).~~ **($500,000).**

~~(h)~~ **(i)** A taxpayer may not claim an exemption under this section with respect to a particular qualified patent for more than ten (10) taxable years. Subject to the provisions of this section, the following amount of the income, royalties, or receipts described in subsection ~~(e)~~ **(f)** from a particular qualified patent is exempt:

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(1) Fifty percent (50%) for each of the first five (5) taxable years in which the exemption is claimed for the qualified patent.
(2) Forty percent (40%) for the sixth taxable year in which the exemption is claimed for the qualified patent.
(3) Thirty percent (30%) for the seventh taxable year in which the exemption is claimed for the qualified patent.
(4) Twenty percent (20%) for the eighth taxable year in which the exemption is claimed for the qualified patent.
(5) Ten percent (10%) each year for the ninth and tenth taxable year in which the exemption is claimed for the qualified patent.
(6) No exemption under this section for the particular qualified patent after the eleventh taxable year in which the exemption is claimed for the qualified patent.

~~(i)~~ **(j)** To receive the exemption provided by this section, a qualified taxpayer must claim the exemption on the qualified taxpayer's annual state tax return or returns in the manner prescribed by the department. The qualified taxpayer shall submit to the department all information that the department determines is necessary for the determination of the exemption provided by this section.

~~(j)~~ **(k)** On or before December 1 of each year, the department shall provide an evaluation report to the legislative council, the budget committee, and the Indiana economic development corporation. The evaluation report must contain the following:
(1) The number of taxpayers claiming an exemption under this section.
(2) The sum of all the exemptions claimed under this section.
(3) The North American Industry Classification System code for each taxpayer claiming an exemption under this section.
(4) Any other information the department considers appropriate, including the number of qualified patents for which an exemption was claimed under this section.

The report required under this subsection must be in an electronic format under IC 5-14-6.

SECTION 2. IC 6-3.5-5-1.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 1.5. (a) As used in this chapter, "adopting county" means a county that adopts an exemption ordinance under section 3.5(a) of this chapter.**

(b) As used in this chapter unless the context clearly denotes otherwise, "corporation" refers to the Indiana economic development corporation established by IC 5-28-3-1.

(c) As used in this chapter, "qualified location" refers to a site

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located in an adopting county that satisfies either of the following requirements:

(1) The site is located not more than three (3) miles from:

(A) an interstate highway;

(B) an airport;

(C) a port;

(D) a freight railroad depot;

(E) a railroad yard;

(F) a classification yard;

(G) an intermodal port; or

(H) a commuter rail station.

(2) The site is a brownfield (as defined in IC 13-11-2-19.3).

(d) As used in this chapter, "qualified logistics enterprise" refers to a business enterprise engaged in twenty-first century logistics (as described in IC 5-28-10-4(4)).

(e) As used in this chapter, "qualified vehicle" refers to a commercial motor vehicle that is:

(1) owned by a person who operates a qualified logistics enterprise;

(2) registered for use in Indiana; and

(3) primarily used at a qualified location.

SECTION 3. IC 6-3.5-5-3.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 3.5. (a) This section applies to a qualified vehicle placed into service in a county that adopts an exemption ordinance under this subsection for a registration year beginning after December 31, 2009, and ending before January 1, 2015. A county fiscal body may provide a temporary exemption from the tax imposed under this chapter by adopting an exemption ordinance after June 30, 2009, and before November 1, 2009. The county fiscal body shall send a certified copy of an ordinance adopted under this subsection to the bureau, the department, and the corporation.**

(b) Subject to section 3.7 of this chapter, the owner of a qualified vehicle may claim an exemption under this section in an adopting county if:

(1) the qualified vehicle is used at a qualified logistics enterprise that commences operations at a qualified location after December 31, 2009; or

(2) the qualified vehicle is purchased as part of a fleet expansion by an owner who is engaged in a qualified logistics enterprise in operation at a qualified location before January

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(c) A qualified vehicle in an adopting county is exempt from the tax imposed by this chapter for the first five (5) registration years that the qualified vehicle is used at the owner's qualified logistics enterprise.

(d) The exemption provided by this section does not excuse a qualified vehicle from the registration requirements of the International Registration Plan or IC 9-18.

(e) Any business that substantially reduces or ceases an operation located in Indiana and outside a qualified location in order to relocate in a qualified location in an adopting county is disqualified from receiving an exemption under this section.

SECTION 4. IC 6-3.5-5-3.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 3.7. (a) The owner of a qualified vehicle in an adopting county may not claim an exemption under section 3.5 of this chapter unless the corporation determines that owner is eligible to receive an exemption under section 3.5 of this chapter. If the corporation determines that the owner of the vehicle is eligible for an exemption under section 3.5 of this chapter, the corporation shall issue a certificate of eligibility to the owner of the commercial vehicle.**

(b) The exemption may be claimed for each registration year on forms prescribed by the department or the bureau, whichever is appropriate.

(c) To claim an exemption under this section, the owner of a qualified vehicle must submit to the department or the bureau, whichever is appropriate, the following documents when registering the vehicle:

(1) A copy of the certificate of eligibility issued under subsection (a).

(2) The form required by subsection (b).

(d) Subject to section 3.5(c) through 3.5(d) of this chapter, an exemption may be claimed under section 3.5 of this chapter for a registration year that begins after December 31, 2009.

SECTION 5. IC 6-3.5-5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. A vehicle is exempt from the wheel tax imposed under this chapter if the vehicle is:

(1) owned by this state;

(2) owned by a state agency of this state;

(3) owned by a political subdivision of this state;

(4) subject to the annual license excise surtax imposed under

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IC 6-3.5-4; ~~or~~

(5) a bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of their members; **or**

(6) subject to section 3.5 of this chapter.

SECTION 6. IC 6-6-5.5-1.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 1.5. (a) As used in this chapter, "adopting county" means a county that adopts an exemption ordinance under section 3.5(a) of this chapter.**

(b) As used in this chapter unless the context clearly denotes otherwise, "corporation" refers to the Indiana economic development corporation established by IC 5-28-3-1.

(c) As used in this chapter, "qualified location" refers to a site located in an adopting county that satisfies either of the following requirements:

(1) The site is located not more than three (3) miles from:

(A) an interstate highway;

(B) an airport;

(C) a port;

(D) a freight railroad depot;

(E) a railroad yard;

(F) a classification yard;

(G) an intermodal port; or

(H) a commuter rail station.

(2) The site is a brownfield (as defined in IC 13-11-2-19.3).

(d) As used in this chapter, "qualified logistics enterprise" refers to a business enterprise engaged in twenty-first century logistics (as described in IC 5-28-10-4(4)).

(e) As used in this chapter, "qualified vehicle" refers to a commercial vehicle that is:

(1) owned by a person who operates a qualified logistics enterprise;

(2) registered for use in Indiana; and

(3) primarily used at a qualified location.

SECTION 7. IC 6-6-5.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) **Except as provided in section 3.5 of this chapter,** there is imposed an annual license excise tax upon commercial vehicles, which tax shall be in lieu of the ad valorem property tax levied for state or local purposes, but in addition to any registration fees imposed on such vehicles.

(b) Owners of commercial vehicles paying an apportioned

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registration to the state under the International Registration Plan shall pay an apportioned excise tax calculated by dividing in-state actual miles by total fleet miles generated during the preceding year. If in-state miles are estimated for purposes of proportional registration, these miles are divided by total actual and estimated fleet miles.

(c) The tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.

(d) No commercial vehicle subject to taxation under this chapter shall be assessed as personal property for the purpose of the assessment and levy of personal property taxes or shall be subject to ad valorem taxes first due and payable in 2001 or thereafter, whether or not such vehicle is in fact registered pursuant to the motor vehicle registration laws. No person shall be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle that is subject to the tax imposed by this chapter.

SECTION 8. IC 6-6-5.5-3.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 3.5. (a) This section applies to a qualified vehicle placed into service in a county that adopts an exemption ordinance under this subsection for a registration year beginning after December 31, 2009, and ending before January 1, 2015. A county fiscal body may provide a temporary exemption from the tax imposed under this chapter by adopting an exemption ordinance after June 30, 2009, and before November 1, 2009. The county fiscal body shall send a certified copy of an ordinance adopted under this subsection to the bureau, the department, and the corporation.**

(b) Subject to section 3.7 of this chapter, the owner of a qualified vehicle may claim an exemption under this section in an adopting county if:

(1) the qualified vehicle is used at a qualified logistics enterprise that commences operations at a qualified location after December 31, 2009; or

(2) the qualified vehicle is purchased as part of a fleet expansion by an owner who is engaged in a qualified logistics enterprise in operation at a qualified location before January 1, 2010.

(c) A qualified vehicle in an adopting county is exempt from the tax imposed by section 3 of this chapter for the first five (5) registration years that the qualified vehicle is used at the owner's qualified logistics enterprise.

(d) The exemption provided by this section does not excuse a

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qualified vehicle from the registration requirements of the International Registration Plan or IC 9-18.

(e) Any business that substantially reduces or ceases an operation located in Indiana and outside a qualified location in order to relocate in a qualified location in an adopting county is disqualified from receiving an exemption under this section.

SECTION 9. IC 6-6-5.5-3.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 3.7. (a) The owner of a qualified vehicle in an adopting county may not claim an exemption under section 3.5 of this chapter unless the corporation determines that owner is eligible to receive an exemption under section 3.5 of this chapter. If the corporation determines that the owner of the vehicle is eligible for an exemption under section 3.5 of this chapter, the corporation shall issue a certificate of eligibility to the owner of the commercial vehicle.**

(b) The exemption may be claimed for each registration year on forms prescribed by the department or the bureau, whichever is appropriate.

(c) To claim an exemption under this section, the owner of a qualified vehicle must submit to the department or the bureau, whichever is appropriate, the following documents when registering the vehicle:

(1) A copy of the certificate of eligibility issued under subsection (a).

(2) The form required by subsection (b).

(d) Subject to section 3.5(c) through 3.5(d) of this chapter, an exemption may be claimed under section 3.5 of this chapter for a registration year that begins after December 31, 2009.

SECTION 10. [EFFECTIVE JANUARY 1, 2010] **IC 6-3-2-21.7, as amended by this act, applies only to taxable years beginning after December 31, 2009.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Small Business and Economic Development, to which was referred House Bill 1598, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 14, delete "65;" and insert "**465;**".

Page 1, line 17, delete "or".

Page 1, after line 17, begin a new line double block indented and insert:

"**(E) a railroad yard;**

(F) a classification yard;

(G) an intermodal port; or".

Page 2, line 1, delete "(E)" and insert "**(H)**".

Page 2, delete lines 3 through 5.

Page 2, line 10, after "commercial" add "**motor**".

Page 2, line 20, delete "2013." and insert "**2015.**".

Page 2, line 37, delete "Except as provided in subsection (d), a" and insert "**A**".

Page 2, line 39, delete "two (2)" and insert "**five (5)**".

Page 2, delete lines 41 through 42.

Page 3, delete lines 1 through 4.

Page 3, line 5, delete "(e)" and insert "**(d)**".

Page 3, line 8, delete "(f)" and insert "**(e)**".

Page 4, line 18, delete "65;" and insert "**465;**".

Page 4, line 21, delete "or".

Page 4, between lines 21 and 22, begin a new line double block indented and insert:

"**(E) a railroad yard;**

(F) a classification yard;

(G) an intermodal port; or".

Page 4, line 22, delete "(E)" and insert "**(H)**".

Page 4, delete lines 24 through 26.

Page 5, line 21, delete "2013." and insert "**2015.**".

Page 5, line 38, delete "Except as provided in subsection (d), a" and insert "**A**".

Page 5, line 40, delete "two (2)" and insert "**five (5)**".

Page 5, delete line 42.

Page 6, delete lines 1 through 5.

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Page 6, line 6, delete "(e)" and insert "**(d)**".

Page 6, line 9, delete "(f)" and insert "**(e)**".

and when so amended that said bill do pass.

(Reference is to HB 1598 as introduced.)

SULLIVAN, Chair

Committee Vote: yeas 11, nays 0.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1598 be amended to read as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-3-2-21.7, AS ADDED BY P.L.223-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 21.7. (a) This section applies to a qualified patent issued to a taxpayer after December 31, 2007.

(b) As used in this section, "development process" with respect to an invention has the meaning of the term under federal patent law. The term includes both:

(1) the discovery and conception of the underlying invention; and

(2) the reduction of the underlying invention to practice.

~~(b)~~ **(c)** As used in this section, "invention" has the meaning set forth in 35 U.S.C. 100(a).

~~(c)~~ **(d)** As used in this section, "qualified patent" means:

(1) a utility patent issued under 35 U.S.C. 101; or

(2) a plant patent issued under 35 U.S.C. 161;

after December 31, 2007, for an invention resulting from a development process conducted in Indiana, **regardless of the location of an associated clinical trial, if any.** The term does not include a design patent issued under 35 U.S.C. 171.

~~(d)~~ **(e)** As used in this section, "qualified taxpayer" means a taxpayer that on the effective filing date of the claimed invention:

(1) is either:

(A) an individual or corporation, if the number of employees of the individual or corporation, including affiliates as specified in 13 CFR 121.103, does not exceed five hundred (500) persons; or

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(B) a nonprofit organization or nonprofit corporation as specified in:

(i) 37 CFR 1.27(a)(3)(ii)(A) or 37 CFR 1.27(a)(3)(ii)(B); or

(ii) IC 23-17; and

(2) is domiciled in Indiana.

~~(e)~~ **(f)** Subject to subsections ~~(g)~~ **(h)** and ~~(h),~~ **(i),** in determining adjusted gross income or taxable income under IC 6-3-1-3.5 or IC 6-5.5-1-2, a qualified taxpayer is entitled to an exemption from taxation under IC 6-3-1 through IC 6-3-7 for the following:

(1) Licensing fees, **royalties, milestone payments,** or other income received for the use of a qualified patent.

(2) Royalties received for the infringement of a qualified patent.

(3) Receipts ~~from~~ **attributable to** the sale of a qualified patent, **including the fair market value of receipts allocable to a qualified patent as the result of the sale of a trade or business.**

(4) Subject to subsection ~~(f),~~ **(g),** income from the taxpayer's own use of the taxpayer's qualified patent to produce the claimed invention.

~~(f)~~ **(g)** The exemption provided by subsection ~~(e)(4)~~ **(f)(4)** may not exceed the fair market value of the licensing fees or other income that would be received by allowing use of the qualified taxpayer's qualified patent by someone other than the taxpayer. The fair market value referred to in this subsection must be determined in each taxable year in which the qualified taxpayer claims an exemption under subsection ~~(e)(4).~~ **(f)(4).**

~~(g)~~ **(h)** The total amount of exemptions claimed under this section by a qualified taxpayer in a taxable year may not exceed five million dollars ($5,000,000).

~~(h)~~ **(i)** A taxpayer may not claim an exemption under this section with respect to a particular qualified patent for more than ten (10) taxable years. Subject to the provisions of this section, the following amount of the income, royalties, or receipts described in subsection ~~(e)~~ **(f)** from a particular qualified patent is exempt:

(1) Fifty percent (50%) for each of the first five (5) taxable years in which the exemption is claimed for the qualified patent.

(2) Forty percent (40%) for the sixth taxable year in which the exemption is claimed for the qualified patent.

(3) Thirty percent (30%) for the seventh taxable year in which the exemption is claimed for the qualified patent.

(4) Twenty percent (20%) for the eighth taxable year in which the exemption is claimed for the qualified patent.

(5) Ten percent (10%) each year for the ninth and tenth taxable

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year in which the exemption is claimed for the qualified patent.

(6) No exemption under this section for the particular qualified patent after the eleventh taxable year in which the exemption is claimed for the qualified patent.

~~(i)~~ **(j)** To receive the exemption provided by this section, a qualified taxpayer must claim the exemption on the qualified taxpayer's annual state tax return or returns in the manner prescribed by the department. The qualified taxpayer shall submit to the department all information that the department determines is necessary for the determination of the exemption provided by this section.

~~(j)~~ **(k)** On or before December 1 of each year, the department shall provide an evaluation report to the legislative council, the budget committee, and the Indiana economic development corporation. The evaluation report must contain the following:

(1) The number of taxpayers claiming an exemption under this section.

(2) The sum of all the exemptions claimed under this section.

(3) The North American Industry Classification System code for each taxpayer claiming an exemption under this section.

(4) Any other information the department considers appropriate, including the number of qualified patents for which an exemption was claimed under this section.

The report required under this subsection must be in an electronic format under IC 5-14-6.".

Page 6, after line 23, begin a new paragraph and insert:

"SECTION 10. [EFFECTIVE JANUARY 1, 2010] **IC 6-3-2-21.7, as amended by this act, applies only to taxable years beginning after December 31, 2009.**".

Renumber all SECTIONS consecutively.

(Reference is to HB 1598 as printed February 20, 2009.)

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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1598, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, line 36, strike "million" and insert "**hundred thousand**".

Page 2, line 37, strike "($5,000,000)." and insert "**($500,000).**".

Page 4, line 4, delete "other than Interstate Highway" and insert "**;**".

Page 4, delete line 5.

Page 4, line 8, delete "(E) a railroad yard;".

Page 4, between lines 8 and 9, begin a new line double block indented and insert:

"**(E) a railroad yard;**".

Page 6, line 18, delete "other than Interstate Highway" and insert "**;**".

Page 6, delete line 19.

and when so amended that said bill do pass.

(Reference is to HB 1598 as reprinted February 24, 2009.)

HERSHMAN, Chairperson

Committee Vote: Yeas 10, Nays 1.

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