

HOUSE BILL No. 1294

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.3-1-5.5; IC 6-2.3-4-7.

Synopsis: Utility receipts tax exemption for foundries. Exempts from the utility receipts tax certain utility services used in the direct production of tangible personal property in the person's business of metal casting manufacturing.

Effective: July 1, 2009.

Grubb, Wolkins, Stilwell

January 13, 2009, read first time and referred to Committee on Ways and Means.

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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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HOUSE BILL No. 1294



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 6-2.3-1-5.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2009]: **Sec. 5.5. "NAICS code" has the meaning set forth in**
4 **IC 6-2.5-10-5.**

5 SECTION 2. IC 6-2.3-4-7 IS ADDED TO THE INDIANA CODE
6 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
7 1, 2009]: **Sec. 7. (a) This section applies only to the following utility**
8 **services:**

- 9 (1) **Electrical energy used for power.**
- 10 (2) **Natural gas, either mixed with another substance or pure,**
- 11 **used for power.**
- 12 (3) **Steam used for power.**

13 (b) **Gross receipts are exempt from the utility receipts tax if the**
14 **receipts are derived from the sale of utility services to a person**
15 **who acquires the utility services for direct consumption in the**
16 **direct production of tangible personal property in the person's**
17 **business of metal casting manufacturing in the industry group**



1 described by NAICS code 3315 (foundries), including an industry
 2 described by any of the following NAICS codes:
 3 (1) 33151 (ferrous metal foundries).
 4 (2) 331511 (iron foundries).
 5 (3) 331512 (steel investment foundries).
 6 (4) 331513 (steel foundries (except investment)).
 7 (5) 33152 (non-ferrous metal foundries).
 8 (6) 331524 (aluminum foundries (except die casting)).
 9 (7) 331525 (copper foundries (except die casting)).
 10 SECTION 3. [EFFECTIVE JULY 1, 2009] (a) The definitions in
 11 IC 6-2.3 apply throughout this SECTION.
 12 (b) IC 6-2.3-4-7, as added by this act, applies only to
 13 transactions occurring after June 30, 2009.
 14 (c) For purposes of IC 6-2.3-4-7, as added by this act:
 15 (1) a transaction shall be considered as having occurred
 16 before July 1, 2009, to the extent that the agreement of the
 17 parties to the transaction was entered into before July 1, 2009,
 18 and payment for the utility services furnished in the
 19 transaction is made before July 1, 2009, notwithstanding the
 20 delivery of the utility services after June 30, 2009; and
 21 (2) transactions for which the charges are collected upon
 22 original statements and billings dated after June 30, 2009,
 23 shall be considered as having occurred after June 30, 2009.
 24 (d) This SECTION expires July 1, 2010.

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