

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WITHDRAWN	Noes _____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

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 106, between lines 7 and 8, begin a new paragraph and insert:
- 2 "SECTION 45. IC 6-2.5-6-10, AS AMENDED BY P.L.146-2008,
- 3 SECTION 313, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JANUARY 1, 2012]: Sec. 10. (a) In order to compensate
- 5 retail merchants for collecting and timely remitting the state gross retail
- 6 tax and the state use tax, every retail merchant, except a retail merchant
- 7 referred to in subsection (c), is entitled to deduct and retain from the
- 8 amount of those taxes otherwise required to be remitted under
- 9 IC 6-2.5-7-5 or under this chapter, if timely remitted, a retail merchant's
- 10 collection allowance.
- 11 (b) The allowance **for each calendar year equals the lesser of the**
- 12 **following:**
- 13 (1) A percentage of the retail merchant's state gross retail and use
- 14 tax liability accrued during ~~a~~ **the** calendar year, specified as
- 15 follows:
- 16 (1) ~~(A)~~ **(A)** Seventy-three hundredths percent (0.73%), if the retail
- 17 merchant's state gross retail and use tax liability accrued
- 18 during the state fiscal year ending on June 30 of the
- 19 immediately preceding calendar year did not exceed sixty
- 20 thousand dollars (\$60,000).
- 21 (2) ~~(B)~~ **(B)** Fifty-three hundredths percent (0.53%), if the retail
- 22 merchant's state gross retail and use tax liability accrued
- 23 during the state fiscal year ending on June 30 of the
- 24 immediately preceding calendar year:

1           ~~(A)~~ (i) was greater than sixty thousand dollars (\$60,000);  
2           and  
3           ~~(B)~~ (ii) did not exceed six hundred thousand dollars  
4           (\$600,000).  
5           ~~(C)~~ (C) Twenty-six hundredths percent (0.26%), if the retail  
6           merchant's state gross retail and use tax liability accrued  
7           during the state fiscal year ending on June 30 of the  
8           immediately preceding calendar year was greater than six  
9           hundred thousand dollars (\$600,000).  
10          **(2) One thousand dollars (\$1,000).**  
11          (c) A retail merchant described in IC 6-2.5-4-5 or IC 6-2.5-4-6 is not  
12          entitled to the allowance provided by this section."  
13          Renumber all SECTIONS consecutively.  
            (Reference is to HB 1001 as printed February 21, 2011.)

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Representative Welch