



Reprinted
February 21, 2012

ENGROSSED HOUSE BILL No. 1128

DIGEST OF HB 1128 (Updated February 20, 2012 2:40 pm - DI 77)

Citations Affected: IC 6-2.5; IC 15-15.

Synopsis: Corn marketing council. Repeals provisions concerning deductions to retail merchants under the E85 reimbursement program. Amends the definition of "producer" for purposes of the corn marketing laws. Adds requirement that a producer has had an assessment in the previous two years to qualify as a member of the corn marketing council (council). Provides that vacancies on the council are filled by the appointing authority. Changes the date that a petition for candidacy to the council may be filed. Provides that the council operates on a fiscal year. (Current law requires the council to operate on a state fiscal year.) Establishes a formula to determine the maximum administrative expenses of the council. Provides that the cost of processing refunds and applying for grants are not administrative expenses. Requires a first purchaser of corn to remit the assessment when payment is received. Provides that a first purchaser that is not subject to assessment is to sign and date an exemption form. Establishes an assessment refund schedule based upon the amount owed. Makes a technical change.

Effective: July 1, 2012.

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(SENATE SPONSORS — GARD, YOUNG R)

January 9, 2012, read first time and referred to Committee on Agriculture and Rural Development.

January 23, 2012, amended, reported — Do Pass.

January 26, 2012, read second time, ordered engrossed. Engrossed.

January 27, 2012, read third time, passed. Yeas 90, nays 0.

SENATE ACTION

February 1, 2012, read first time and referred to Committee on Agriculture and Natural Resources.

February 14, 2012, reported favorably — Do Pass.

February 20, 2012, read second time, amended, ordered engrossed.

EH 1128—LS 6920/DI 77+



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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1128

A BILL FOR AN ACT to amend the Indiana Code concerning agriculture and animals.

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

- 1 SECTION 1. IC 6-2.5-7-5, AS AMENDED BY P.L.148-2009,
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2012]: Sec. 5. (a) Each retail merchant who dispenses
4 gasoline or special fuel from a metered pump shall, in the manner
5 prescribed in IC 6-2.5-6, report to the department the following
6 information:
7 (1) The total number of gallons of gasoline sold from a metered
8 pump during the period covered by the report.
9 (2) The total amount of money received from the sale of gasoline
10 described in subdivision (1) during the period covered by the
11 report.
12 (3) That portion of the amount described in subdivision (2) which
13 represents state and federal taxes imposed under this article,
14 IC 6-6-1.1, or Section 4081 of the Internal Revenue Code.
15 (4) The total number of gallons of special fuel sold from a
16 metered pump during the period covered by the report.
17 (5) The total amount of money received from the sale of special

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1 fuel during the period covered by the report.

2 (6) That portion of the amount described in subdivision (5) that
3 represents state and federal taxes imposed under this article,
4 IC 6-6-2.5, or Section 4041 of the Internal Revenue Code.

5 (7) The total number of gallons of E85 sold from a metered pump
6 during the period covered by the report.

7 (b) Concurrently with filing the report, the retail merchant shall
8 remit the state gross retail tax in an amount which equals six and
9 fifty-four hundredths percent (6.54%) of the gross receipts, including
10 state gross retail taxes but excluding Indiana and federal gasoline and
11 special fuel taxes, received by the retail merchant from the sale of the
12 gasoline and special fuel that is covered by the report and on which the
13 retail merchant was required to collect state gross retail tax. The retail
14 merchant shall remit that amount regardless of the amount of state
15 gross retail tax which the merchant has actually collected under this
16 chapter. However, the retail merchant is entitled to deduct and retain
17 the amounts prescribed in subsection (c); IC 6-2.5-6-10 and
18 IC 6-2.5-6-11.

19 (c) A retail merchant is entitled to deduct from the amount of state
20 gross retail tax required to be remitted under subsection (b) the amount
21 determined under STEP THREE of the following formula:

22 STEP ONE: Determine:

23 (A) the sum of the prepayment amounts made during the
24 period covered by the retail merchant's report; minus

25 (B) the sum of prepayment amounts collected by the retail
26 merchant, in the merchant's capacity as a qualified distributor,
27 during the period covered by the retail merchant's report.

28 STEP TWO: Subject to subsections (d) and (f); for qualified
29 reporting periods beginning after June 30, 2009; and ending
30 before July 1, 2020; determine the product of:

31 (A) eighteen cents (\$0.18); multiplied by

32 (B) the number of gallons of E85 sold at retail by the retail
33 merchant during the period covered by the retail merchant's
34 report.

35 STEP THREE: Add the amounts determined under STEPS ONE
36 and TWO.

37 For purposes of this section, a prepayment of the gross retail tax is
38 presumed to occur on the date on which it is invoiced.

39 (d) The total amount of deductions allowed under subsection (c)
40 STEP TWO may not exceed the amount of money that the budget
41 agency determines is available in the retail merchant E85 deduction
42 reimbursement fund established under IC 15-15-12-30.5 for the

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1 deductions for all retail merchants in a particular qualified reporting
 2 period. A retail merchant is not required to apply for an allocation of
 3 deductions under subsection (c) STEP TWO. Before August 1 of each
 4 year, the budget agency shall estimate whether the amount of
 5 deductions from the immediately preceding qualified reporting period
 6 that are subject to reimbursement under IC 15-15-12-30.5(f) and the
 7 deductions expected to be reported under subsection (c) STEP TWO
 8 for the qualified reporting periods beginning after December 31 and
 9 ending before April 1 of the following year will exceed the amount of
 10 money available in the retail merchant E85 deduction reimbursement
 11 fund for the deductions. If the budget agency determines that the
 12 amount of money in the retail merchant E85 deduction reimbursement
 13 fund is insufficient to cover the amount of the deductions expected to
 14 be reported, the budget agency shall publish in the Indiana Register a
 15 notice that the deduction program under subsection (c) STEP TWO is
 16 suspended with respect to the qualified reporting periods occurring in
 17 the following calendar year and that no deductions will be granted for
 18 retail transactions occurring in the qualified reporting periods occurring
 19 in the following calendar year.

20 (e) As used in this section, "qualified reporting period" refers to a
 21 reporting period beginning after December 31 and ending before April
 22 1 of each year.

23 (f) The budget agency may suspend the deduction program under
 24 subsection (c) STEP TWO for a particular year at any time during a
 25 qualified reporting period if the budget agency determines that the
 26 amount of money in the retail merchant E85 deduction reimbursement
 27 fund and the amount of money that will be transferred to the fund on
 28 July 1 will not be sufficient to reimburse the deductions expected to
 29 occur before the deduction program for the year ends on March 31. The
 30 budget agency shall immediately provide notice to the participating
 31 retail merchants of the decision to suspend the deduction program for
 32 that year.

33 SECTION 2. IC 6-2.5-7-6 IS REPEALED [EFFECTIVE JULY 1,
 34 2012]. Sec. 6: (a) If the deduction under section 5(c) of this chapter
 35 exceeds the amount of gross retail tax required to be remitted under
 36 section 5(b) of this chapter, the retail merchant is entitled to a credit.
 37 The credit shall be used as follows:

38 (1) First, the credit shall be applied against gross retail and use
 39 tax liability of the retail merchant that is required to be remitted
 40 under IC 6-2.5-6.

41 (2) Second, any amount remaining shall be applied against the
 42 gasoline tax liability of the retail merchant, as determined under

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1 IC 6-6-1.1, excluding any liability for gasoline delivered to a
2 taxable marine facility.

3 A retail merchant may file a claim for a refund instead of taking a
4 credit or for a refund of any excess tax payment remaining after the
5 credits allowed by this section. In addition, a retail merchant may file
6 a claim for a refund under section 12 of this chapter.

7 (b) A retail merchant that is entitled to a refund under this section
8 must file a claim for the refund on the form approved by the
9 department and must include any supporting documentation reasonably
10 required by the department. If a retail merchant files a completed
11 refund claim form that includes all supporting documentation, the
12 excess tax payment that is not refunded within ninety (90) days accrues
13 interest as provided in IC 6-8.1-9-2.

14 (c) Before the fifth day of each month, the department shall
15 determine and notify the treasurer of state of the amount of credits
16 applied during the preceding month against the gasoline tax under this
17 section. The treasurer of state shall transfer from the general fund:

- 18 (1) to the highway, road, and street fund, twenty-five percent
19 (25%) of the amount set forth in the department's notice; and
20 (2) to the motor fuel tax fund of the motor vehicle highway
21 account, seventy-five percent (75%) of the amount set forth in the
22 department's notice.

23 SECTION 3. IC 6-2.5-7-12 IS AMENDED TO READ AS
24 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 12. (a) Except as
25 provided in subsection (b), a distributor that prepays the state gross
26 retail tax under this chapter shall separately state the amount of tax
27 prepaid on the invoice the distributor issues to its purchaser or
28 recipient. The purchaser or recipient shall pay to the distributor an
29 amount equal to the prepaid tax.

30 (b) A distributor that:
31 (1) prepays the state gross retail tax under this chapter;
32 (2) is a retail merchant; and
33 (3) sells gasoline that is exempt from the gross retail tax, as
34 evidenced by a purchaser's exemption certificate issued by the
35 department;

36 may not require the exempt purchaser to pay the gross retail taxes
37 prepaid in the gasoline sold to the exempt purchaser. A distributor that
38 has prepaid gross retail taxes and has not been reimbursed because the
39 gasoline is sold to an exempt purchaser may file a claim for a refund,
40 (in addition to any claim for a refund under section 6 of this chapter);
41 if the amount of unreimbursed prepaid gross retail taxes exceeds five
42 hundred dollars (\$500). A claim for a refund must be on the form

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1 approved by the department and include all supporting documentation
 2 reasonably required by the department. If a distributor files a completed
 3 refund claim form that includes all supporting documentation, the
 4 department shall authorize the auditor of state to issue a warrant for the
 5 refund.

6 SECTION 4. IC 15-15-12-13, AS ADDED BY P.L.2-2008,
 7 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2012]: Sec. 13. As used in this chapter, "producer" means a
 9 person engaged in the business of producing and marketing corn in
 10 Indiana under:

11 (1) the producer's own name; or

12 (2) **the name of an entity in which the producer has**
 13 **ownership.**

14 SECTION 5. IC 15-15-12-17, AS ADDED BY P.L.2-2008,
 15 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2012]: Sec. 17. (a) The Indiana corn marketing council is
 17 established. The council is a public body corporate and politic, and
 18 though it is separate from the state, the exercise by the council of its
 19 powers constitutes an essential governmental function. The council
 20 may sue and be sued and plead and be impleaded.

21 (b) The council consists of seventeen (17) voting and eight (8) ex
 22 officio, nonvoting members. The elected members from districts listed
 23 under section 21(a) of this chapter must: ~~be:~~

24 (1) ~~be~~ registered as voters in Indiana;

25 (2) ~~be~~ at least eighteen (18) years of age; ~~and~~

26 (3) ~~be~~ producers; ~~and~~

27 (4) **have an assessment on corn under section 32 of this**
 28 **chapter made during the previous two (2) years.**

29 (c) Each elected member of the council must reside in the district
 30 identified in section 21(a) of this chapter from which the member is
 31 elected.

32 (d) Each member of the council is entitled to reimbursement for
 33 traveling expenses and other expenses actually incurred in connection
 34 with the member's duties, as provided in the state travel policies and
 35 procedures established by the Indiana department of administration and
 36 approved by the budget agency. However, council members are not
 37 entitled to a salary or per diem.

38 SECTION 6. IC 15-15-12-19, AS ADDED BY P.L.2-2008,
 39 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2012]: Sec. 19. (a) If a member of the council elected or
 41 appointed under section 21(a), 21(b), 21(c), or 21(d) of this chapter
 42 ceases to meet one (1) or more of the qualifications set forth in section

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1 17(b) of this chapter, the member's term of office terminates and the
2 member's office becomes vacant.

3 (b) Whenever an elected council member's office becomes vacant
4 before the expiration of the member's term of office, the council shall
5 fill the vacancy by appointing a replacement member who meets the
6 qualifications set forth in section 17(b) of this chapter. The appointee
7 shall serve for the remainder of the unexpired term.

8 ~~(c) Whenever the office of a council member appointed under
9 section 21(e), 21(g), or 21(h) of this chapter becomes vacant before the
10 expiration of the member's term of office, the dean of agriculture shall
11 fill the vacancy by appointing a replacement member who represents
12 the group from which the member was originally appointed. The
13 appointee shall serve for the remainder of the unexpired term.~~

14 ~~(c)~~ (c) Whenever the office of a member appointed under section
15 **21(e), 21(f), 21(g), or 21(h)** of this chapter becomes vacant, the
16 appointing authority who appointed the member shall fill the vacancy.
17 An appointee under this subsection shall serve for the remainder of the
18 unexpired term.

19 SECTION 7. IC 15-15-12-23, AS ADDED BY P.L.2-2008,
20 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2012]: Sec. 23. (a) The ballot for the election of a district
22 council member must include the name of each producer who:

23 (1) meets the qualifications set forth in section 17(b) of this
24 chapter; and

25 (2) files with the council, **before not later than** June 30 of the
26 year of the election, a petition in support of candidacy signed by
27 ten (10) other producers who reside in the district.

28 (b) The council shall provide petition forms upon request and shall
29 make forms available:

30 (1) at cooperative extension service offices located in the district;
31 and

32 (2) via the council's Internet web site.

33 (c) The council shall allow a producer to request a ballot through the
34 council's Internet web site.

35 (d) A name other than the names of the producers who have
36 qualified under this section may not be printed on the ballot by the
37 council. All names on the ballot must be listed in alphabetical order
38 based on the producer's surname.

39 (e) The council shall require each producer who submits a ballot to
40 provide a separate attestation that the person is an eligible producer.

41 SECTION 8. IC 15-15-12-29, AS AMENDED BY P.L.148-2009,
42 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2012]: Sec. 29. (a) The council shall pay all expenses incurred
2 under this chapter with money from the assessments remitted to the
3 council under this chapter.

4 (b) The council may invest all money the council receives under this
5 chapter, including gifts or grants that are given for the express purpose
6 of implementing this chapter, in the same way allowed by law for
7 public funds.

8 (c) The council may expend money from assessments and from
9 investment income not needed for expenses for market development,
10 promotion, and research.

11 (d) The council may not use money received, collected, or accrued
12 under this chapter for any purpose other than the purposes authorized
13 by this chapter. The amount of money expended on administering this
14 chapter in a ~~state~~ **the council's** fiscal year may not exceed ten percent
15 (10%) of the ~~total~~ **average** amount of assessments, grants, and gifts
16 received by the council ~~in that state fiscal year.~~ **as calculated under**
17 **subsection (e).**

18 (e) **The council shall determine the amount that it may expend**
19 **to administer this chapter, using the following formula:**

20 **STEP ONE: Determine the amount of assessments, grants,**
21 **and gifts received by the council in each of the preceding five**
22 **(5) fiscal years beginning with the immediately preceding**
23 **fiscal year.**

24 **STEP TWO: Determine the average annual amount of**
25 **assessments, grants, and gifts received by the council in each**
26 **fiscal year using three (3) of the five (5) fiscal years described**
27 **in STEP ONE after excluding the two (2) years in which the**
28 **amount of assessments, grants, and gifts received by the**
29 **council were the highest and lowest totals.**

30 **STEP THREE: Divide the amount in STEP TWO by ten (10).**
31 **The amount in STEP THREE is the maximum amount that the**
32 **council may expend on administering this chapter for the current**
33 **fiscal year.**

34 (f) **The cost of processing refunds and applying for grants is not**
35 **an administrative expense under this section.**

36 SECTION 9. IC 15-15-12-30.5 IS REPEALED [EFFECTIVE JULY
37 1, 2012]. ~~Sec. 30.5. (a) The retail merchant E85 deduction~~
38 ~~reimbursement fund is established. The fund consists of:~~

39 ~~(1) assessments transferred by the council for deposit in the fund~~
40 ~~under section 32.5 of this chapter;~~

41 ~~(2) gifts; and~~

42 ~~(3) grants.~~



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1 (b) Except as provided in subsection (g), money in the fund may
2 only be used for the purposes described in subsection (d).

3 (c) On May 1, the budget agency shall determine the sum of all
4 retail merchant deductions allowed under IC 6-2.5-7-5(d) in the
5 immediately preceding qualified reporting period (as defined in
6 IC 6-2.5-7-5(e)).

7 (d) The budget agency shall transfer the amount determined under
8 subsection (c) from the fund for deposit. The amount transferred under
9 this subsection shall be deposited in the same manner as state gross
10 retail and use taxes are required to be deposited under IC 6-2.5-10-1.

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

15 (f) If the amount of money in the fund on May 1 is insufficient to
16 reimburse the state for all retail merchant deductions allowed under
17 IC 6-2.5-7-5(d) in the immediately preceding qualified reporting period
18 (as defined in IC 6-2.5-7-5(e)), the budget agency shall deduct from
19 any amounts transferred for deposit into the fund in the remainder of
20 that calendar year an amount sufficient to cure the insufficiency. The
21 budget agency shall transfer any amounts deducted under this
22 subsection for deposit in the same manner as state gross retail and use
23 taxes are required to be deposited under IC 6-2.5-10-1.

24 (g) If the retail merchant E85 deduction program is terminated, any
25 balance in the fund must be transferred to the council.

26 SECTION 10. IC 15-15-12-32, AS ADDED BY P.L.2-2008,
27 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 JULY 1, 2012]: Sec. 32. (a) An assessment of one-half cent (\$0.005)
29 per bushel must be collected on all corn sold in Indiana. The
30 assessment may be imposed and collected on a quantity of corn only
31 once and must be collected by the first purchaser. A buyer of corn who
32 purchases more than one hundred thousand (100,000) bushels annually
33 for the buyer's own use as seed or feed is responsible only for collecting
34 checkoff assessments on corn purchases made after the buyer exceeds
35 the one hundred thousand (100,000) bushel threshold and becomes a
36 first purchaser. The rate of the assessment imposed by this section may
37 be changed only by the general assembly.

38 (b) The first purchaser of a quantity of corn shall deduct the
39 assessment on the corn from the money to be paid to the producer
40 based on the sale of the corn. A first purchaser shall accumulate
41 assessments collected under this subsection throughout each of the
42 following periods:



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1 (1) January, February, and March.

2 (2) April, May, and June.

3 (3) July, August, and September.

4 (4) October, November, and December.

5 (c) At the end of each period, the first purchaser shall remit to the
6 council all assessments collected during the period. A first purchaser
7 who remits all assessments collected during a period within thirty (30)
8 days after the end of the period is entitled to retain three percent (3%)
9 of the total of the assessments as a handling fee.

10 **(d) The assessment on the sale of the corn must occur when the**
11 **payment for the corn is received by the producer.**

12 **(e) A first purchaser who is not subject to the assessment under**
13 **this section shall sign and date an exemption form. The council**
14 **shall prepare the exemption form.**

15 SECTION 11. IC 15-15-12-32.5 IS REPEALED [EFFECTIVE
16 JULY 1, 2012]. Sec. 32.5: (a) ~~On July 1, 2010, the council shall~~
17 ~~transfer five hundred thousand dollars (\$500,000) to the budget agency~~
18 ~~for deposit in the retail merchant E85 deduction reimbursement fund~~
19 ~~established by section 30.5 of this chapter.~~

20 ~~(b) On July 1, 2011, and each year thereafter, the council shall~~
21 ~~transfer to the budget agency for deposit in the retail merchant E85~~
22 ~~deduction reimbursement fund established by section 30.5 of this~~
23 ~~chapter an amount equal to the difference between:~~

24 ~~(1) five hundred thousand dollars (\$500,000); minus~~

25 ~~(2) the balance remaining in the fund on June 30.~~

26 ~~However, the amount transferred under this subsection may not exceed~~
27 ~~five hundred thousand dollars (\$500,000).~~

28 SECTION 12. IC 15-15-12-33, AS AMENDED BY P.L.148-2009,
29 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2012]: Sec. 33. (a) If a producer has sold corn and the state
31 assessment was deducted from the sale price of the corn, the producer
32 may secure a refund equal to the amount deducted upon filing a written
33 application.

34 (b) A producer's application for a refund under this section must be
35 made to the council not more than one hundred eighty (180) days after
36 the state assessment is deducted from the sale price of the producer's
37 corn.

38 (c) The council shall provide application forms to a first purchaser
39 for purposes of this section upon request and make application forms
40 available on the council's Internet web site. ~~Before July 1, 2009, a first~~
41 ~~purchaser shall provide an application form to each producer along~~
42 ~~with each settlement form that shows a deduction. After June 30, 2009,~~



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1 A first purchaser shall make application forms available in plain view
2 at the first purchaser's place of business.

3 (d) Proof that an assessment has been deducted from the sale price
4 of a producer's corn must be attached to each application for a refund
5 submitted under this section by a producer. The proof that an
6 assessment was deducted may be in the form of a duplicate or an
7 original copy of the purchase invoice or settlement sheet from the first
8 purchaser. The refund form and proof of assessment may be mailed or
9 faxed to the council. The refund form must clearly state how to request
10 a refund, the address where the form may be mailed, and the fax
11 number where the form may be faxed.

12 (e) If a refund is due under this section, the council shall remit the
13 refund to the producer **as follows:**

- 14 **(1) For:**
 - 15 **(A) refunds of more than twenty-five dollars (\$25); or**
 - 16 **(B) multiple refunds that total more than twenty-five**
 - 17 **dollars (\$25);**

18 not later than thirty (30) days after the date the producer's
19 completed application and proof of assessment are received.

- 20 **(2) For refunds of twenty-five dollars (\$25) or less:**
 - 21 **(A) on March 31 if the producer's completed application**
 - 22 **and proof of assessment are received before March 1; or**
 - 23 **(B) on September 30 if the producer's completed**
 - 24 **application and proof of assessment are received on or**
 - 25 **after March 1 and before September 1.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Agriculture and Rural Development, to which was referred House Bill 1128, 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 4, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 3. IC 6-2.5-7-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 12. (a) Except as provided in subsection (b), a distributor that prepays the state gross retail tax under this chapter shall separately state the amount of tax prepaid on the invoice the distributor issues to its purchaser or recipient. The purchaser or recipient shall pay to the distributor an amount equal to the prepaid tax.

(b) A distributor that:

- (1) prepays the state gross retail tax under this chapter;
- (2) is a retail merchant; and
- (3) sells gasoline that is exempt from the gross retail tax, as evidenced by a purchaser's exemption certificate issued by the department;

may not require the exempt purchaser to pay the gross retail taxes prepaid in the gasoline sold to the exempt purchaser. A distributor that has prepaid gross retail taxes and has not been reimbursed because the gasoline is sold to an exempt purchaser may file a claim for a refund, ~~(in addition to any claim for a refund under section 6 of this chapter);~~ if the amount of unreimbursed prepaid gross retail taxes exceeds five hundred dollars (\$500). A claim for a refund must be on the form approved by the department and include all supporting documentation reasonably required by the department. If a distributor files a completed refund claim form that includes all supporting documentation, the department shall authorize the auditor of state to issue a warrant for the refund.

SECTION 4. IC 15-15-12-13, AS ADDED BY P.L.2-2008, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 13. As used in this chapter, "producer" means a person engaged in the business of producing and marketing corn in Indiana under:

- (1) the producer's own name; **or**
- (2) **the name of an entity in which the producer has ownership."**

Page 4, line 35, after "producers;" insert "**and**".

Page 4, delete line 36.

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Page 4, line 37, delete "(5)" and insert "(4)".

Page 4, line 38, delete "years; and" and insert "years."

Page 4, delete lines 39 through 40.

Page 4, line 41, delete "(c)", begin a new paragraph and insert:
"(c)".

Page 7, delete lines 27 through 41, begin a new paragraph and insert:

"(b) The first purchaser of a quantity of corn shall deduct the assessment on the corn from the money to be paid to the producer based on the sale of the corn. A first purchaser shall accumulate assessments collected under this subsection throughout each of the following periods:

- (1) January, February, and March.
- (2) April, May, and June.
- (3) July, August, and September.
- (4) October, November, and December.

(c) At the end of each period, the first purchaser shall remit to the council all assessments collected during the period. A first purchaser who remits all assessments collected during a period within thirty (30) days after the end of the period is entitled to retain three percent (3%) of the total of the assessments as a handling fee.

(d) The assessment on the sale of the corn must occur when the payment for the corn is received by the producer."

Page 7, line 42, delete "(d)" and insert "(e)".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1128 as introduced.)

LEHE, Chair

Committee Vote: yeas 8, nays 0.

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COMMITTEE REPORT

Madam President: The Senate Committee on Agriculture and Natural Resources, to which was referred House Bill No. 1128, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to House Bill 1128 as printed January 23, 2012.)

MISHLER, Chairperson

Committee Vote: Yeas 7, Nays 0.

 SENATE MOTION

Madam President: I move that Engrossed House Bill 1128 be amended to read as follows:

Page 5, between lines 37 and 38, begin a new paragraph and insert:

"SECTION 6. IC 15-15-12-19, AS ADDED BY P.L.2-2008, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 19. (a) If a member of the council elected or appointed under section 21(a), 21(b), 21(c), or 21(d) of this chapter ceases to meet one (1) or more of the qualifications set forth in section 17(b) of this chapter, the member's term of office terminates and the member's office becomes vacant.

(b) Whenever an elected council member's office becomes vacant before the expiration of the member's term of office, the council shall fill the vacancy by appointing a replacement member who meets the qualifications set forth in section 17(b) of this chapter. The appointee shall serve for the remainder of the unexpired term.

~~(c) Whenever the office of a council member appointed under section 21(e), 21(g), or 21(h) of this chapter becomes vacant before the expiration of the member's term of office, the dean of agriculture shall fill the vacancy by appointing a replacement member who represents the group from which the member was originally appointed. The appointee shall serve for the remainder of the unexpired term.~~

~~(d)~~ (c) Whenever the office of a member appointed under section 21(e), 21(f), 21(g), or 21(h) of this chapter becomes vacant, the



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appointing authority who appointed the member shall fill the vacancy. An appointee under this subsection shall serve for the remainder of the unexpired term."

Renumber all SECTIONS consecutively.

(Reference is to EHB 1128 as printed February 15, 2012.)

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