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| Adopted | Rejected |
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COMMITTEE REPORT

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| YES: | 8 |
| NO: | 0 |

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:*

- 1 Page 4, between lines 22 and 23, begin a new paragraph and insert:
- 2 "SECTION 3. IC 6-2.5-7-12 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 12. (a) Except as
- 4 provided in subsection (b), a distributor that prepays the state gross
- 5 retail tax under this chapter shall separately state the amount of tax
- 6 prepaid on the invoice the distributor issues to its purchaser or recipient.
- 7 The purchaser or recipient shall pay to the distributor an amount equal
- 8 to the prepaid tax.
- 9 (b) A distributor that:
- 10 (1) prepays the state gross retail tax under this chapter;
- 11 (2) is a retail merchant; and
- 12 (3) sells gasoline that is exempt from the gross retail tax, as
- 13 evidenced by a purchaser's exemption certificate issued by the
- 14 department;
- 15 may not require the exempt purchaser to pay the gross retail taxes

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

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

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

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

21 Page 4, delete line 36.

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

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

24 Page 4, delete lines 39 through 40.

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

26 "(c)".

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

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

33 (1) January, February, and March.

34 (2) April, May, and June.

35 (3) July, August, and September.

36 (4) October, November, and December.

37 (c) At the end of each period, the first purchaser shall remit to the
 38 council all assessments collected during the period. A first purchaser

1 who remits all assessments collected during a period within thirty (30)
2 days after the end of the period is entitled to retain three percent (3%)
3 of the total of the assessments as a handling fee.

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

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

7 Renumber all SECTIONS consecutively.

(Reference is to HB 1128 as introduced.)

and when so amended that said bill do pass.

Representative Lehe