

# SENATE BILL No. 144

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-45.

**Synopsis:** Sales tax on tobacco tax stamping equipment. Provides an exemption from the state gross retail tax for tangible personal property acquired for the exclusive purpose of complying with the state tobacco tax laws.

**Effective:** July 1, 2012.

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**Kenley**

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January 4, 2012, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

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.

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## SENATE BILL No. 144

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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 6-2.5-5-45 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2012]: **Sec. 45. Transactions involving tangible personal property**  
4 **(including excise tax meter machines and related accessories, such**  
5 **as re-packers, cutters, and supplies) are exempt from the state**  
6 **gross retail tax if the property is acquired:**  
7 (1) **by a person that is required to affix excise tax stamps**  
8 **under IC 6-7; and**  
9 (2) **for the exclusive purpose of complying with IC 6-7.**

