

SENATE MOTION

MADAM PRESIDENT:

I move that House Bill 1325 be amended to read as follows:

- 1 Page 4, after line 42, begin a new paragraph and insert:
2 "SECTION 5. IC 6-2.5-5-46 IS ADDED TO THE INDIANA CODE
3 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
4 **1, 2012]: Sec. 46. (a) For purposes of this section, "aircraft" refers**
5 **to an aircraft with a country of registration that is outside the**
6 **United States and is:**
7 **(1) certified by the Federal Aviation Administration as having**
8 **a minimum landing weight of at least five thousand (5,000)**
9 **pounds; or**
10 **(2) equipped with a turboprop or turbojet power plant.**
11 **(b) Transactions involving tangible personal property (including**
12 **materials, parts, equipment, and engines) are exempt from the**
13 **state gross retail tax, if the property is:**
14 **(1) used;**
15 **(2) consumed; or**
16 **(3) installed;**
17 **in furtherance of, or in, the repair, maintenance, refurbishment,**
18 **remodeling, or remanufacturing of an aircraft or an avionics**
19 **systems of an aircraft.**
20 **(c) The exemption provided by this section applies to a**
21 **transaction only if the retail merchant, at the time of the**
22 **transaction, possesses a valid repair station certificate issued by the**
23 **Federal Aviation Administration under 14 CFR 145 et seq. or other**
24 **applicable law or regulation.**
25 SECTION 6. [EFFECTIVE JULY 1, 2012] **(a) The commission on**
26 **state tax and financing policy established under IC 2-5-3 shall,**
27 **during the 2012 legislative interim, study issues related to whether**
28 **the exemption provided by IC 6-2.5-5-46, as added by this act,**
29 **should be made to apply to all aircraft and avionic devices.**
30 **(b) Before November 1, 2012, the commission on state tax and**

1 **financing policy shall report its findings and any recommendations**
2 **concerning the study topic described in subsection (a) in a final**
3 **report to the legislative council in an electronic format under**
4 **IC 5-14-6.**

5 **(c) This SECTION expires January 1, 2013."**

6 Renumber all SECTIONS consecutively.

(Reference is to EHB 1325 as printed February 15, 2012.)

Senator YOUNG R MICHAEL