

**CONFERENCE COMMITTEE REPORT  
DIGEST FOR ESB 144**

**Citations Affected:** IC 6-7-2-6.

**Synopsis:** Sales and tobacco products taxes. 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. Changes the wholesale price on which the tobacco products tax is based (excludes cigarettes and moist snuff) to make the wholesale price the net price as shown on the manufacturer's invoice, excluding any discount or other reduction that is not shown on the invoice. **(This conference committee report adds the tobacco products invoice price provision.)**

**Effective:** July 1, 2012.

# CONFERENCE COMMITTEE REPORT

**MADAM PRESIDENT:**

*Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 144 respectfully reports that said two committees have conferred and agreed as follows to wit:*

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

1           Page 1, after line 9, begin a new paragraph and insert:  
2           "SECTION 2. IC 6-7-2-6 IS AMENDED TO READ AS FOLLOWS  
3           [EFFECTIVE JULY 1, 2012]: Sec. 6. As used in this chapter,  
4           "wholesale price" means the **net price shown on an invoice and** at  
5           which the manufacturer of the tobacco products sells tobacco products  
6           to distributors, excluding any discount or other reduction **that is not**  
7           **shown on the invoice.**"

(Reference is to ESB 144 as printed February 24, 2012.)

**Conference Committee Report**  
**on**  
**Engrossed Senate Bill 144**

**S**igned by:

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Senator Kenley  
Chairperson

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Representative Espich

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Senator Skinner

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Representative Crawford

**Senate Conferees**

**House Conferees**