



February 1, 2013

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## HOUSE BILL No. 1214

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DIGEST OF HB 1214 (Updated January 30, 2013 5:18 pm - DI 51)

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

**Synopsis:** Sales and use tax exemption. Provides a state sales and use tax exemption for the sale of enterprise information technology equipment that qualifies for the personal property tax exemption in a high technology district area. (The introduced version of this bill was prepared by the interim study committee on economic development.)

**Effective:** July 1, 2013.

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### Messmer, Hale

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January 10, 2013, read first time and referred to Committee on Commerce, Small Business and Economic Development.  
January 31, 2013, reported — Do Pass. Referred to Committee on Ways and Means pursuant to Rule 127.

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HB 1214—LS 6096/DI 58+



February 1, 2013

First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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## HOUSE BILL No. 1214

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 6-2.5-5-47 IS ADDED TO THE INDIANA CODE  
2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2013]: **Sec. 47. (a) As used in this section, "eligible business" has**  
4 **the meaning set forth in IC 6-1.1-10-44.**  
5 **(b) As used in this section, "enterprise information technology**  
6 **equipment" has the meaning set forth in IC 6-1.1-10-44.**  
7 **(c) As used in this section, "high technology district area" has**  
8 **the meaning set forth in IC 6-1.1-10-44.**  
9 **(d) As used in this section, "qualified property" means tangible**  
10 **personal property that consists of enterprise information**  
11 **technology equipment purchased after June 30, 2013, and any**  
12 **additions to or replacements to that property.**  
13 **(e) A transaction involving qualified property is exempt from**  
14 **the state gross retail tax if:**  
15 **(1) a designating body has established a high technology**  
16 **district area that exists on the date of the transaction;**  
17 **(2) the designating body has entered into an agreement under**

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1           **IC 6-1.1-10-44(i) with an eligible business; and**  
2           **(3) the eligible business acquires qualified property for**  
3           **installation and use in the high technology district area.**  
4           **(f) This section applies to transactions that occur after June 30,**  
5           **2013.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Commerce, Small Business and Economic Development, to which was referred House Bill 1214, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

MESSMER, Chair

Committee Vote: yeas 12, nays 0.

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