



February 15, 2013

HOUSE BILL No. 1374

DIGEST OF HB 1374 (Updated February 14, 2013 8:24 am - DI 103)

Citations Affected: IC 6-1.1.

Synopsis: Customer-generator facilities. Provides that the following taxpayers are not subject to assessment as a public utility and shall be locally assessed: (1) A taxpayer who owns definite situs property that is located in only one taxing district and who files a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor. (2) A taxpayer that is participating in a net metering program.

Effective: July 1, 2013.

Koch, Pierce, Frizzell

January 22, 2013, read first time and referred to Committee on Utilities and Energy.
February 14, 2013, amended, reported — Do Pass.

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HB 1374—LS 7343/DI 103+



February 15, 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. 1374

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 6-1.1-8-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3. (a) Except as
3 provided in subsection (c), the following companies are subject to
4 taxation under this chapter:
5 (1) Each company which is engaged in the business of
6 transporting persons or property.
7 (2) Each company which is engaged in the business of selling or
8 distributing electricity, gas, steam, or water.
9 (3) Each company which is engaged in the business of
10 transmitting messages for the general public by wire or airwaves.
11 (4) Each company which is engaged in the business of operating
12 a sewage system or a sewage treatment plant.
13 (b) The companies which are subject to taxation under this chapter
14 include, but are not limited to:
15 (1) bridge companies;
16 (2) bus companies;
17 (3) express companies;

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- 1 (4) light, heat, or power companies;
 2 (5) pipeline companies;
 3 (6) railroad companies;
 4 (7) railroad car companies;
 5 (8) sleeping car companies;
 6 (9) street railway companies;
 7 (10) telephone, telegraph, or cable companies;
 8 (11) tunnel companies; and
 9 (12) water distribution companies.
- 10 (c) The following companies are not subject to taxation under this
 11 chapter:
- 12 (1) Aviation companies.
 13 (2) Broadcasting companies.
 14 (3) Television companies.
 15 (4) Water transportation companies.
 16 (5) Companies which are operated by a municipality or a
 17 municipal corporation, except those utility companies owned or
 18 held in trust by a first class city.
- 19 **(6) A taxpayer that:**
 20 **(A) is described in subsection (b);**
 21 **(B) owns definite situs property that is located in only one**
 22 **(1) taxing district; and**
 23 **(C) files a personal property tax return for the definite**
 24 **situs property with the county assessor or (if applicable)**
 25 **the township assessor.**
 26 **A taxpayer that meets the requirements of clauses (A) and (B)**
 27 **may elect to file a personal property tax return for the**
 28 **definite situs property with the county assessor or (if**
 29 **applicable) the township assessor, instead of filing a return for**
 30 **the definite situs property under this chapter.**
- 31 **(7) A taxpayer that is participating in a net metering program**
 32 **under 170 IAC 4-4.2.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Utilities and Energy, to which was referred House Bill 1374, 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:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Page 2, delete lines 19 through 22, begin a new line block indented and insert:

"(6) A taxpayer that:

(A) is described in subsection (b);

(B) owns definite situs property that is located in only one (1) taxing district; and

(C) files a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor.

A taxpayer that meets the requirements of clauses (A) and (B) may elect to file a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor, instead of filing a return for the definite situs property under this chapter.

(7) A taxpayer that is participating in a net metering program under 170 IAC 4-4.2."

Page 2, delete lines 23 through 42.

Delete page 3.

Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1374 as introduced.)

KOCH, Chair

Committee Vote: yeas 12, nays 0.

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