

Adopted	Rejected
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## COMMITTEE REPORT

YES:	17
NO:	0

### MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 479, 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:*

- 1        Replace the effective dates in SECTIONS 1 through 17 with
- 2        "[EFFECTIVE JULY 1, 2014]".
- 3        Page 1, between the enacting clause and line 1, begin a new
- 4        paragraph and insert:
- 5        "SECTION 1. IC 6-2.5-2-1 IS AMENDED TO READ AS
- 6        FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) An excise tax,
- 7        known as the state gross retail tax, is imposed on retail transactions
- 8        made in Indiana.
- 9        (b) The person who acquires property in a retail transaction is liable
- 10       for the tax on the transaction and, except as otherwise provided in this
- 11       chapter, shall pay the tax to the retail merchant as a separate added
- 12       amount to the consideration in the transaction. ~~The~~ **A retail merchant**
- 13       **engaged in business in Indiana (as defined in IC 6-2.5-3-1(c)) or a**
- 14       **retail merchant who has permission from the department to collect**
- 15       **the tax** shall collect the tax as agent for the state.

1 SECTION 2. IC 6-2.5-3-1 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. For purposes of this  
 3 chapter:

4 (a) "Use" means the exercise of any right or power of ownership  
 5 over tangible personal property.

6 (b) "Storage" means the keeping or retention of tangible personal  
 7 property in Indiana for any purpose except the subsequent use of that  
 8 property solely outside Indiana.

9 (c) "A retail merchant engaged in business in Indiana" includes any  
 10 retail merchant who makes retail transactions in which a person  
 11 acquires personal property or services for use, storage, or consumption  
 12 in Indiana and who:

13 (1) **uses or** maintains an office, place of distribution, sales  
 14 location, sample location, warehouse, storage place, or other place  
 15 of business which is located in Indiana, ~~and which the retail~~  
 16 ~~merchant maintains, occupies, or uses, either permanently or~~  
 17 ~~temporarily, either directly or indirectly, and either by the retail~~  
 18 ~~merchant or through a representative, agent, or subsidiary,~~  
 19 **whether owned by the person or any other person, other than**  
 20 **a common carrier acting in its capacity as a common carrier.**

21 (2) maintains a representative, agent, salesman, canvasser, or  
 22 solicitor who, while operating in Indiana under the authority of  
 23 and on behalf of the retail merchant or a subsidiary **or an affiliate**  
 24 of the retail merchant, sells, delivers, installs, repairs, assembles,  
 25 sets up, accepts returns of, bills, invoices, or takes orders for sales  
 26 of tangible personal property or services to be used, stored, or  
 27 consumed in Indiana;

28 **(3) enters into an arrangement with any person, other than a**  
 29 **common carrier, to facilitate the retail merchant's delivery of**  
 30 **property to customers in Indiana by allowing the retail**  
 31 **merchant's customers to pick up property sold by the retail**  
 32 **merchant at an office, distribution facility, warehouse, storage**  
 33 **place, or similar place of business maintained by the person**  
 34 **in Indiana;**

35 ~~(4)~~ **(4)** is otherwise required to register as a retail merchant under  
 36 IC 6-2.5-8-1; or

37 ~~(5)~~ **(5)** may be required by the state to collect tax under this article  
 38 to the extent allowed under the Constitution of the United States

1 and federal law.

2 **(d) Notwithstanding any other law, a person may be required by**  
 3 **the state to collect and remit gross retail tax or use tax as a retail**  
 4 **merchant engaged in business in Indiana under subsection (c) if the**  
 5 **activities conducted by any person in Indiana on behalf of a retail**  
 6 **merchant are significantly associated with the retail merchant's**  
 7 **ability to establish and maintain a market in Indiana.**

8 ~~(d)~~ **(e)** Notwithstanding any other provision of this section, tangible  
 9 or intangible property that is:

10 (1) owned or leased by a person that has contracted with a  
 11 commercial printer for printing; and

12 (2) located at the premises of the commercial printer;

13 shall not be considered to be, or to create, an office, a place of  
 14 distribution, a sales location, a sample location, a warehouse, a storage  
 15 place, or other place of business maintained, occupied, or used in any  
 16 way by the person. A commercial printer with which a person has  
 17 contracted for printing shall not be considered to be in any way a  
 18 representative, an agent, a salesman, a canvasser, or a solicitor for the  
 19 person.

20 **(f) A retail merchant is presumed to be engaged in business in**  
 21 **Indiana if an affiliate of the retail merchant has substantial nexus**  
 22 **in Indiana and:**

23 **(1) the retail merchant sells a line of products similar to a line**  
 24 **of products sold by the affiliate, and the retail merchant does**  
 25 **so under a business name that is the same as or is similar to**  
 26 **the affiliate's business name;**

27 **(2) the affiliate uses its Indiana employees or its Indiana**  
 28 **facilities to advertise, promote, or facilitate sales by the retail**  
 29 **merchant to customers; or**

30 **(3) the affiliate uses trademarks, service marks, or trade**  
 31 **names in Indiana that are the same as or substantially similar**  
 32 **to those used by the retail merchant.**

33 **(g) The presumption under subsection (f) may be rebutted by**  
 34 **demonstrating that the affiliate's activities in Indiana are not**  
 35 **significantly associated with the retail merchant's ability to**  
 36 **establish or maintain a market in Indiana for the retail merchant's**  
 37 **sales.**

38 **(h) A retail merchant is presumed to be engaged in business in**

1       **Indiana if the retail merchant enters into an agreement with one**  
 2       **(1) or more residents of Indiana under which the resident, for a**  
 3       **commission or other consideration, directly or indirectly refers**  
 4       **potential customers, whether by a link on an Internet web site, an**  
 5       **in-person oral presentation, or otherwise, to the retail merchant,**  
 6       **if the cumulative gross receipts from the sales by the retail**  
 7       **merchant to customers in Indiana who are referred to the retail**  
 8       **merchant by all residents with this type of an agreement with the**  
 9       **retail merchant are greater than ten thousand dollars (\$10,000)**  
 10       **during the preceding twelve (12) months.**

11       **(i) The presumption under subsection (h) may be rebutted by**  
 12       **submitting proof that the residents with whom the retail merchant**  
 13       **has an agreement did not engage in any activity within Indiana**  
 14       **that was significantly associated with the retail merchant's ability**  
 15       **to establish or maintain the retail merchant's market in Indiana**  
 16       **during the preceding twelve (12) months. This proof may consist of**  
 17       **sworn written statements that:**

18               **(1) are from all the Indiana residents with whom the retail**  
 19               **merchant has an agreement described in subsection (h);**

20               **(2) are provided and obtained in good faith; and**

21               **(3) state that the Indiana residents did not engage in any**  
 22               **solicitation in Indiana on behalf of the retail merchant during**  
 23               **the preceding twelve (12) months.**

24       **(j) For purposes of this section, "affiliate" means any:**

25               **(1) person that is a member of the same controlled group of**  
 26               **corporations (as defined in 26 U.S.C. 1563(a)) as the retail**  
 27               **merchant; or**

28               **(2) other entity that, notwithstanding its form of organization,**  
 29               **bears the same ownership relationship to the retail merchant**  
 30               **as a corporation that is a member of the same controlled**  
 31               **group of corporations (as defined in 26 U.S.C. 1563(a))."**

32       Page 1, line 11, after "imposed" insert "**on gasoline**".

33       Page 3, line 5, delete "to:".

34       Page 3, delete lines 6 through 9.

35       Page 3, run in lines 5 through 10.

36       Page 3, line 14, after "site" delete ", published".

37       Page 3, line 14, delete "notice, and provided" and insert "**notice.**".

38       Page 3, delete lines 15 through 17.

- 1 Page 3, delete lines 31 through 39.
- 2 Page 4, line 6, after "distributor" insert ", **refiner, or terminal**
- 3 **operator**".
- 4 Page 4, line 7, after "Indiana" insert "**without paying the gasoline**
- 5 **use tax**".
- 6 Page 4, line 10, after "distributor" insert ", **refiner, or terminal**
- 7 **operator**".
- 8 Page 4, line 13, after "distributor" insert ", **refiner, or terminal**
- 9 **operator**".
- 10 Page 4, line 15, after "distributor" insert ", **refiner, or terminal**
- 11 **operator**".
- 12 Page 4, line 18, delete "or".
- 13 Page 4, line 21, delete "." and insert "; **or**".
- 14 Page 4, between lines 21 and 22, begin a new line block indented
- 15 and insert:
- 16 "**(4) the distributor, refiner, or terminal operator has**
- 17 **outstanding tax liability with the department for which a tax**
- 18 **warrant has been issued**".
- 19 Page 4, line 26, after "distributor" insert ", **refiner, or terminal**
- 20 **operator**".
- 21 Page 4, line 27, after "distributor" insert ", **refiner, or terminal**
- 22 **operator**".
- 23 Page 4, line 29, delete "distributor's".
- 24 Page 4, line 32, after "distributor" insert ", **refiner, or terminal**
- 25 **operator**".
- 26 Page 4, line 33, after "(5)" insert "**business**".
- 27 Page 4, line 34, after "distributor" insert ", **refiner, or terminal**
- 28 **operator**".
- 29 Page 4, line 37, delete "distributors." and insert "**distributors,**
- 30 **refiners, and terminal operators**".
- 31 Page 4, between lines 37 and 38, begin a new paragraph and insert:
- 32 "**(i) The department may publish a list of qualified distributors**
- 33 **on the department's Internet web site. The list must be limited to**
- 34 **the following information:**
- 35 **(1) The name of each qualified distributor.**
- 36 **(2) The complete address of each qualified distributor.**
- 37 **(3) The telephone number of each qualified distributor.**
- 38 **(j) The information contained in a list published under**

- 1 **subsection (i) is not confidential under IC 6-8.1-7-1."**
- 2 Page 4, line 38, after "distributor" insert ", refiner, or terminal
- 3 **operator"**.
- 4 Page 5, line 39, delete "23" and insert "**22**".
- 5 Page 6, line 8, delete "outlet" and insert "**merchant**".
- 6 Page 6, line 13, delete "A" and insert "**For purposes of this**
- 7 **chapter, a"**.
- 8 Page 6, line 13, delete "not".
- 9 Page 6, line 13, delete "outlet." and insert "**merchant, except when**
- 10 **the bulk plant is also a qualified distributor."**
- 11 Page 7, line 3, delete "." and insert ", **including statistics to meet**
- 12 **federal requirements."**
- 13 Page 7, delete lines 7 through 24.
- 14 Page 7, line 25, delete "22." and insert "**21."**
- 15 Page 7, line 40, after "refund" delete ",".
- 16 Page 8, line 5, delete "23." and insert "**22."**
- 17 Page 8, between lines 20 and 21, begin a new paragraph and insert:
- 18 "**(c) A distributor importing gasoline into Indiana must obtain**
- 19 **a permit from the department under section 17 of this chapter."**
- 20 Page 8, line 21, delete "24." and insert "**23."**
- 21 Page 8, line 25, delete "section".
- 22 Page 8, line 26, delete "21 of".
- 23 Page 8, line 27, delete "25." and insert "**24."**
- 24 Page 8, line 27, after "on the" insert "**metered**".
- 25 Page 8, line 31, delete "26." and insert "**25."**
- 26 Page 8, delete lines 38 through 42.
- 27 Page 9, delete lines 1 through 5.
- 28 Page 9, line 6, delete "28." and insert "**26."**
- 29 Page 10, line 9, reset in roman "Section".
- 30 Page 10, line 10, reset in roman "4041(a) or".
- 31 Page 11, line 37, after "4041" insert "**or Section 4081**".
- 32 Page 14, line 17, after "4041" insert "**or Section 4081**".
- 33 Page 17, delete lines 38 through 42, begin a new paragraph and
- 34 insert:
- 35 "SECTION 14. IC 6-2.5-7-12 IS REPEALED [EFFECTIVE JULY
- 36 1, 2014]. Sec. 12: (a) Except as provided in subsection (b), a distributor
- 37 that prepays the state gross retail tax under this chapter shall separately

1 state the amount of tax prepaid on the invoice the distributor issues to  
 2 its purchaser or recipient. The purchaser or recipient shall pay to the  
 3 distributor an amount equal to the prepaid tax:

4 (b) A distributor that:

5 (1) prepays the state gross retail tax under this chapter;

6 (2) is a retail merchant; and

7 (3) sells gasoline that is exempt from the gross retail tax, as  
 8 evidenced by a purchaser's exemption certificate issued by the  
 9 department;

10 may not require the exempt purchaser to pay the gross retail taxes  
 11 prepaid in the gasoline sold to the exempt purchaser. A distributor that  
 12 has prepaid gross retail taxes and has not been reimbursed because the  
 13 gasoline is sold to an exempt purchaser may file a claim for a refund;  
 14 if the amount of unreimbursed prepaid gross retail taxes exceeds five  
 15 hundred dollars (\$500). A claim for a refund must be on the form  
 16 approved by the department and include all supporting documentation  
 17 reasonably required by the department. If a distributor files a completed  
 18 refund claim form that includes all supporting documentation, the  
 19 department shall authorize the auditor of state to issue a warrant for the  
 20 refund:".

21 Page 18, delete lines 1 through 19.

22 Page 19, delete lines 32 through 42, begin a new paragraph and  
 23 insert:

24 "SECTION 18. IC 6-6-2.5-26.5 IS ADDED TO THE INDIANA  
 25 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 26 [EFFECTIVE JULY 1, 2013]: **Sec. 26.5. As used in this chapter,**  
 27 **"truck stop" means a place of business designed for providing**  
 28 **service to trucks and truck drivers, including selling fuel to truck**  
 29 **drivers and providing support facilities for truck drivers.**

30 SECTION 19. IC 6-6-2.5-41 IS AMENDED TO READ AS  
 31 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 41. (a) Each supplier  
 32 engaged in business in Indiana as a supplier shall first obtain a  
 33 supplier's license. The fee for a supplier's license shall be five hundred  
 34 dollars (\$500).

35 (b) Any person who desires to collect the tax imposed by this  
 36 chapter as a supplier and who meets the definition of a permissive  
 37 supplier may obtain a permissive supplier's license. Application for or  
 38 possession of a permissive supplier's license shall not in itself subject

1 the applicant or licensee to the jurisdiction of Indiana for any other  
2 purpose than administration and enforcement of this chapter. The fee  
3 for a permissive supplier's license is fifty dollars (\$50).

4 (c) Each terminal operator other than a supplier licensed under  
5 subsection (a) engaged in business in Indiana as a terminal operator  
6 shall first obtain a terminal operator's license for each terminal site.  
7 The fee for a terminal operator's license is three hundred dollars  
8 (\$300).

9 (d) Each exporter engaged in business in Indiana as an exporter  
10 shall first obtain an exporter's license. However, in order to obtain a  
11 license to export special fuel from Indiana to another specified state, a  
12 person shall be licensed either to collect and remit special fuel taxes or  
13 be licensed to deal in tax free special fuel in that other specified state  
14 of destination. The fee for an exporter's license is two hundred dollars  
15 (\$200).

16 (e) Each person who is not licensed as a supplier shall obtain a  
17 transporter's license before transporting special fuel by whatever  
18 manner from a point outside Indiana to a point inside Indiana, or from  
19 a point inside Indiana to a point outside Indiana, regardless of whether  
20 the person is engaged for hire in interstate commerce or for hire in  
21 intrastate commerce. The registration fee for a transporter's license is  
22 fifty dollars (\$50).

23 (f) Each person who wishes to cause special fuel to be delivered into  
24 Indiana on the person's own behalf, for the person's own account, or for  
25 resale to an Indiana purchaser, from another state in a fuel transport  
26 vehicle having a capacity of more than five thousand four hundred  
27 (5,400) gallons, or in a pipeline or barge shipment into storage facilities  
28 other than a qualified terminal, shall first make an application for and  
29 obtain an importer's license. The fee for an importer's license is two  
30 hundred dollars (\$200). This subsection does not apply to a person who  
31 imports special fuel that is exempt because the special fuel has been  
32 dyed or marked, or both, in accordance with section 31 of this chapter.  
33 This subsection does not apply to a person who imports nonexempt  
34 special fuels meeting the following conditions:

35 (1) The special fuel is subject to one (1) or more tax precollection  
36 agreements with suppliers as provided in section 35 of this  
37 chapter.

38 (2) The special fuel tax precollection by the supplier is expressly

1           evidenced on the terminal-issued shipping paper as specifically  
2           provided in section 62(e)(2) of this chapter.

3           (g) A person desiring to import special fuel to an Indiana destination  
4           who does not enter into an agreement to prepay Indiana special fuel tax  
5           to a supplier or permissive supplier under section 35 of this chapter on  
6           the imports must do the following:

- 7           (1) Obtain a valid license under subsection (f).  
8           (2) Obtain an import verification number from the department not  
9           earlier than twenty-four (24) hours before entering the state with  
10          each import, if importing in a vehicle with a capacity of more than  
11          five thousand four hundred (5,400) gallons.  
12          (3) Display a proper import verification number on the shipping  
13          document, if importing in a vehicle with a capacity of more than  
14          five thousand four hundred (5,400) gallons.

15          (h) The department may require a person that wants to blend special  
16          fuel to first obtain a license from the department. The department may  
17          establish reasonable requirements for the proper enforcement of this  
18          subsection, including the following:

- 19          (1) Guidelines under which a person may be required to obtain a  
20          license.  
21          (2) A requirement that a licensee file reports in the form and  
22          manner required by the department.  
23          (3) A requirement that a licensee meet the bonding requirements  
24          specified by the department.

25          (i) The department may require a person that:  
26          (1) is subject to the special fuel tax under this chapter;  
27          (2) qualifies for a federal diesel fuel tax exemption under Section  
28          4082 of the Internal Revenue Code; and  
29          (3) is purchasing red dyed low sulfur diesel fuel;  
30          to register with the department as a dyed fuel user. The department may  
31          establish reasonable requirements for the proper enforcement of this  
32          subsection, including guidelines under which a person may be required  
33          to register and the form and manner of reports a registrant is required  
34          to file.

35          **(j) A person who owns a truck stop in Indiana must obtain from**  
36          **the department a truck stop owner's license in the manner**  
37          **prescribed by the department. A truck stop owner's license must**  
38          **be renewed every two (2) years.**

1 SECTION 20. IC 6-8.1-7-1, AS AMENDED BY P.L.182-2009(ss),  
2 SECTION 254, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) This subsection does not  
4 apply to the disclosure of information concerning a conviction on a tax  
5 evasion charge. Unless in accordance with a judicial order or as  
6 otherwise provided in this chapter, the department, its employees,  
7 former employees, counsel, agents, or any other person may not divulge  
8 the amount of tax paid by any taxpayer, terms of a settlement  
9 agreement executed between a taxpayer and the department,  
10 investigation records, investigation reports, or any other information  
11 disclosed by the reports filed under the provisions of the law relating  
12 to any of the listed taxes, including required information derived from  
13 a federal return, except to:

- 14 (1) members and employees of the department;
- 15 (2) the governor;
- 16 (3) the attorney general or any other legal representative of the  
17 state in any action in respect to the amount of tax due under the  
18 provisions of the law relating to any of the listed taxes; or
- 19 (4) any authorized officers of the United States;

20 when it is agreed that the information is to be confidential and to be  
21 used solely for official purposes.

22 (b) The information described in subsection (a) may be revealed  
23 upon the receipt of a certified request of any designated officer of the  
24 state tax department of any other state, district, territory, or possession  
25 of the United States when:

- 26 (1) the state, district, territory, or possession permits the exchange  
27 of like information with the taxing officials of the state; and
- 28 (2) it is agreed that the information is to be confidential and to be  
29 used solely for tax collection purposes.

30 (c) The information described in subsection (a) relating to a person  
31 on public welfare or a person who has made application for public  
32 welfare may be revealed to the director of the division of family  
33 resources, and to any director of a county office of the division of  
34 family resources located in Indiana, upon receipt of a written request  
35 from either director for the information. The information shall be  
36 treated as confidential by the directors. In addition, the information  
37 described in subsection (a) relating to a person who has been  
38 designated as an absent parent by the state Title IV-D agency shall be

1 made available to the state Title IV-D agency upon request. The  
2 information shall be subject to the information safeguarding provisions  
3 of the state and federal Title IV-D programs.

4 (d) The name, address, Social Security number, and place of  
5 employment relating to any individual who is delinquent in paying  
6 educational loans owed to a postsecondary educational institution may  
7 be revealed to that institution if it provides proof to the department that  
8 the individual is delinquent in paying for educational loans. This  
9 information shall be provided free of charge to approved postsecondary  
10 educational institutions (as defined by IC 21-7-13-6(a)). The  
11 department shall establish fees that all other institutions must pay to the  
12 department to obtain information under this subsection. However, these  
13 fees may not exceed the department's administrative costs in providing  
14 the information to the institution.

15 (e) The information described in subsection (a) relating to reports  
16 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
17 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
18 gallons of special fuel sold by a supplier and the number of gallons of  
19 special fuel exported by a licensed exporter or imported by a licensed  
20 transporter may be released by the commissioner upon receipt of a  
21 written request for the information.

22 (f) The information described in subsection (a) may be revealed  
23 upon the receipt of a written request from the administrative head of a  
24 state agency of Indiana when:

25 (1) the state agency shows an official need for the information;  
26 and

27 (2) the administrative head of the state agency agrees that any  
28 information released will be kept confidential and will be used  
29 solely for official purposes.

30 (g) The information described in subsection (a) may be revealed  
31 upon the receipt of a written request from the chief law enforcement  
32 officer of a state or local law enforcement agency in Indiana when it is  
33 agreed that the information is to be confidential and to be used solely  
34 for official purposes.

35 (h) The name and address of retail merchants, including township,  
36 as specified in IC 6-2.5-8-1(j) may be released solely for tax collection  
37 purposes to township assessors and county assessors.

38 (i) The department shall notify the appropriate innkeepers' tax

1 board, bureau, or commission that a taxpayer is delinquent in remitting  
2 innkeepers' taxes under IC 6-9.

3 (j) All information relating to the delinquency or evasion of the  
4 motor vehicle excise tax may be disclosed to the bureau of motor  
5 vehicles in Indiana and may be disclosed to another state, if the  
6 information is disclosed for the purpose of the enforcement and  
7 collection of the taxes imposed by IC 6-6-5.

8 (k) All information relating to the delinquency or evasion of  
9 commercial vehicle excise taxes payable to the bureau of motor  
10 vehicles in Indiana may be disclosed to the bureau and may be  
11 disclosed to another state, if the information is disclosed for the  
12 purpose of the enforcement and collection of the taxes imposed by  
13 IC 6-6-5.5.

14 (l) All information relating to the delinquency or evasion of  
15 commercial vehicle excise taxes payable under the International  
16 Registration Plan may be disclosed to another state, if the information  
17 is disclosed for the purpose of the enforcement and collection of the  
18 taxes imposed by IC 6-6-5.5.

19 (m) All information relating to the delinquency or evasion of the  
20 excise taxes imposed on recreational vehicles and truck campers that  
21 are payable to the bureau of motor vehicles in Indiana may be disclosed  
22 to the bureau and may be disclosed to another state if the information  
23 is disclosed for the purpose of the enforcement and collection of the  
24 taxes imposed by IC 6-6-5.1.

25 (n) This section does not apply to:

- 26 (1) the beer excise tax, including brand and packaged type (IC  
27 7.1-4-2);  
28 (2) the liquor excise tax (IC 7.1-4-3);  
29 (3) the wine excise tax (IC 7.1-4-4);  
30 (4) the hard cider excise tax (IC 7.1-4-4.5);  
31 (5) the malt excise tax (IC 7.1-4-5);  
32 (6) the motor vehicle excise tax (IC 6-6-5);  
33 (7) the commercial vehicle excise tax (IC 6-6-5.5); and  
34 (8) the fees under IC 13-23.

35 (o) The name and business address of retail merchants within each  
36 county that sell tobacco products may be released to the division of  
37 mental health and addiction and the alcohol and tobacco commission  
38 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

1           **(p) The names and business addresses of persons issued licenses**  
2 **by the department under IC 6-6 and IC 6-7 may be released for the**  
3 **purpose of reporting the status of the license.**

4           SECTION 21. [EFFECTIVE JULY 1, 2013] **(a) IC 6-2.5-3-1, as**  
5 **amended by this act, applies only to the collection of use tax on**  
6 **remote sales occurring after June 30, 2013. A remote sale shall be**  
7 **considered as having occurred after June 30, 2013, to the extent**  
8 **that:**

9                   **(1) the agreement of the parties to the transaction was entered**  
10 **into after June 30, 2013;**

11                   **(2) payment for the property furnished in the transaction is**  
12 **made after June 30, 2013; or**

13                   **(3) delivery to the purchaser of the property furnished in the**  
14 **transaction occurs after June 30, 2013.**

15 **However, a transaction shall be considered as having occurred**  
16 **before July 1, 2013, to the extent that the agreement of the parties**  
17 **to the transaction was entered into before July 1, 2013, and**  
18 **payment for the property furnished in the transaction is made**  
19 **before July 1, 2013, notwithstanding the delivery of the property**  
20 **after June 30, 2013.**

21           **(b) This SECTION expires January 1, 2015.**

22           SECTION 22. [EFFECTIVE JANUARY 1, 2014] **(a) Before June**  
23 **30, 2014, and for purposes of IC 6-2.5-3.5, as added by this act, the**  
24 **department of state revenue shall publish the gasoline use tax rate**  
25 **prescribed by IC 6-2.5-3.5, as added by this act, that will apply to**  
26 **the sales of gasoline occurring in July 2014.**

27           **(b) Each retail merchant covered by IC 6-2.5-7 shall take an**  
28 **inventory of the gasoline in storage on the commencement of**  
29 **business on July 1, 2014. A retail merchant shall remit to the**  
30 **department of state revenue the product of:**

31                   **(1) the number of gallons in storage on July 1, 2014;**  
32 **multiplied by**

33                   **(2) the gasoline use tax rate in effect on July 1, 2014.**

34 **A retail merchant shall remit the amount due on or before the due**  
35 **date of the retail merchant's ST-103MP for the July 2014 tax**  
36 **period.**

37           **(c) This SECTION expires July 1, 2015."**

38           Page 20, delete lines 1 through 8.

- 1 Renumber all SECTIONS consecutively.  
(Reference is to SB 479 as printed February 13, 2013.)

**and when so amended that said bill do pass.**

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Representative Brown T