

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.

## HOUSE ENROLLED ACT No. 1374

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AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

SECTION 1. IC 6-1.1-8-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3. (a) Except as provided in subsection (c), the following companies are subject to taxation under this chapter:

- (1) Each company which is engaged in the business of transporting persons or property.
- (2) Each company which is engaged in the business of selling or distributing electricity, gas, steam, or water.
- (3) Each company which is engaged in the business of transmitting messages for the general public by wire or airwaves.
- (4) Each company which is engaged in the business of operating a sewage system or a sewage treatment plant.

(b) The companies which are subject to taxation under this chapter include, but are not limited to:

- (1) bridge companies;
- (2) bus companies;
- (3) express companies;
- (4) light, heat, or power companies;
- (5) pipeline companies;
- (6) railroad companies;
- (7) railroad car companies;
- (8) sleeping car companies;

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- (9) street railway companies;
- (10) telephone, telegraph, or cable companies;
- (11) tunnel companies; and
- (12) water distribution companies.

(c) The following companies are not subject to taxation under this chapter:

- (1) Aviation companies.
- (2) Broadcasting companies.
- (3) Television companies.
- (4) Water transportation companies.
- (5) Companies which are operated by a municipality or a municipal corporation, except those utility companies owned or held in trust by a first class city.

**(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:**

- (A) is participating in a net metering program under 170 IAC 4-4.2 or in a feed-in-tariff program offered by a company described in subsection (b)(4); and**
- (B) files a personal property tax return for the property with the county assessor or (if applicable) the township assessor.**

SECTION 2. IC 8-1-8.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. The certification requirements of this chapter do not apply to persons who:

- (1) construct an electric generating facility primarily for that person's own use and not for the primary purpose of producing electricity, heat, or steam for sale to or for the public for compensation;
- (2) construct an alternate energy production facility, cogeneration facility, or a small hydro facility that complies with the limitations set forth in IC 8-1-2.4-5; or

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(3) are a municipal utility, **including a joint agency created under IC 8-1-2.2-8**, and install an electric generating facility that has a capacity of ten thousand (10,000) kilowatts or less.

However, those persons shall, nevertheless, be required to report to the commission the proposed construction of such a facility before beginning construction of the facility.

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Speaker of the House of Representatives

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President of the Senate

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President Pro Tempore

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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