

# SENATE BILL No. 257

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-47.

**Synopsis:** Sales tax holiday. Provides a sales tax exemption for school instructional materials that are purchased during the first weekend in August and the second weekend in January, if the sales price of the item does not exceed \$500.

**Effective:** Upon passage.

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**Merritt**

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January 8, 2013, read first time and referred to Committee on Tax and Fiscal Policy.

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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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## SENATE BILL No. 257



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
- 3 UPON PASSAGE]: **Sec. 47. (a) As used in this section, "sales tax**
- 4 **holiday" means the following periods:**
- 5 **(1) The period:**
- 6 **(A) beginning at 12:01 a.m. on the first Saturday in**
- 7 **August; and**
- 8 **(B) ending at 11:59 p.m. on the following Sunday.**
- 9 **(2) The period:**
- 10 **(A) beginning at 12:01 a.m. on the second Saturday in**
- 11 **January; and**
- 12 **(B) ending at 11:59 p.m. on the following Sunday.**
- 13 **(b) As used in this section, "school instructional material"**
- 14 **means written material commonly used by a student in a course of**
- 15 **study as a reference and to learn the subject being taught. The**
- 16 **term is limited to the following:**
- 17 **(1) Reference books.**



- 1           **(2) Reference maps and globes.**
- 2           **(3) Textbooks.**
- 3           **(4) Workbooks.**
- 4           **(c) During each sales tax holiday, a sale of school instructional**
- 5 **material is exempt from the state gross retail tax, if the sales price**
- 6 **of the item of school instructional material does not exceed five**
- 7 **hundred dollars (\$500).**
- 8           **(d) The department may adopt rules under IC 4-22-2 to**
- 9 **implement this section.**
- 10          **SECTION 2. An emergency is declared for this act.**

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