

## SENATE BILL No. 339

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-1.2.

**Synopsis:** State gross retail tax. Provides a sales tax exemption for feed or seed purchased by a person for the person's direct use in the direct production of food and food ingredients for the person's own personal consumption. (The exemption in current law is limited to purchases of feed or seed that is used in commercial farming.)

**Effective:** July 1, 2013.

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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. 339



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 6-2.5-5-1.2 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2013]: **Sec. 1.2. A transaction involving feed or seed is exempt  
4 from the state gross retail tax if the person acquiring the feed or  
5 seed acquires it for the person's direct use in the direct production  
6 of food and food ingredients for personal consumption by the  
7 person.**  
8 SECTION 2. [EFFECTIVE JULY 1, 2013] (a) **IC 6-2.5-5-1.2, as  
9 added by this act, applies only to retail transactions occurring after  
10 June 30, 2013.**  
11 (b) **Except as provided in subsection (c), a retail transaction is  
12 considered to have occurred after June 30, 2013, if the property  
13 whose transfer constitutes selling at retail is delivered to the  
14 purchaser or to the place of delivery designated by the purchaser  
15 after June 30, 2013.**  
16 (c) **Notwithstanding the delivery of the property constituting  
17 selling at retail after June 30, 2013, a transaction is considered to**



1       **have occurred before July 1, 2013, to the extent that:**  
2               **(1) the agreement of the parties to the transaction is entered**  
3               **into before July 1, 2013; and**  
4               **(2) full payment for the property furnished in the transaction**  
5               **is made before July 1, 2013.**  
6               **(d) This SECTION expires January 1, 2014.**

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