

HOUSE BILL No. 1471

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-6.1.

Synopsis: Sales tax refunds in disaster areas. Provides that a person who is the owner of a building that is located in a county declared a disaster area under federal law and that is damaged or destroyed as a result of a disaster occurring after December 31, 2011, is entitled to a refund of the state sales and use tax paid on the purchase of building materials that: (1) are used to repair the building or to construct a new building to replace the damaged or destroyed building; and (2) are purchased after the occurrence of the disaster by the owner of the building or by a contractor that is under contract with the owner.

Effective: Upon passage.

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January 22, 2013, read first time and referred to Committee on Ways and Means.

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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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HOUSE BILL No. 1471



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 6-2.5-6.1 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]:

4 **Chapter 6.1. Refunds of Tax Paid for Building Materials Used**
5 **in Disaster Areas**

6 **Sec. 1. As used in this chapter, "building" means any structure**
7 **or facility (including appurtenances) that is designed or intended**
8 **for the support, enclosure, shelter, or protection of persons,**
9 **animals, or property, including any house, apartment building,**
10 **mobile home, manufactured home, condominium, other residential**
11 **structure, shed, barn, shelter, industrial structure or facility, or**
12 **commercial structure or facility.**

13 **Sec. 2. As used in this chapter, "building materials" means all**
14 **tangible personal property that enters into and becomes a**
15 **permanent part of a building.**

16 **Sec. 3. As used in this chapter, "disaster" means damage**
17 **resulting after December 31, 2011, from a flood, rain storm, ice**



1 storm, wind storm, tornado, hurricane, earthquake, or terrorist
2 attack.

3 **Sec. 4.** As used in this chapter, "disaster area" means a county
4 that has been declared a disaster by the President of the United
5 States under 42 U.S.C. 5121 et seq.

6 **Sec. 5.** Subject to the requirements of this chapter, a person who
7 is the owner of a building that is located in a disaster area and that
8 is damaged or destroyed as a result of a disaster is entitled to a
9 refund of the gross retail tax and use tax paid on the purchase of
10 building materials that:

11 (1) are used to:

12 (A) repair the building damaged by the disaster; or

13 (B) construct a new building in the disaster area to replace
14 the building damaged or destroyed by the disaster; and

15 (2) are purchased after the occurrence of the disaster by:

16 (A) the owner of the building; or

17 (B) a contractor that is under contract with the owner.

18 **Sec. 6.** The amount of a refund made under this chapter for the
19 building materials that are used to repair or construct a building
20 as described in section 5 of this chapter is equal to the gross retail
21 tax and use tax paid on the purchase of the building materials.

22 **Sec. 7. (a)** To receive a refund under this chapter, the refund
23 must be claimed on a state tax return or returns in the manner
24 prescribed by the department, including all information that the
25 department determines is necessary for the calculation of the
26 refund.

27 (b) Notwithstanding IC 6-8.1-9 or any other law, a claim for
28 refund under this chapter must be filed by the owner of the
29 building with the department not later than three (3) years after
30 the date of the occurrence of the disaster.

31 **Sec. 8.** The owner of a building who receives a refund under this
32 chapter is not required to refund or otherwise return any amount
33 of the refund received by the owner to:

34 (1) any person who originally collected the gross retail tax or
35 use tax and remitted that tax to the department; or

36 (2) a contractor or subcontractor who paid the gross retail tax
37 or use tax on the purchase of the materials to fulfill the terms
38 of a contract.

39 **SECTION 2.** An emergency is declared for this act.

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