



February 22, 2013

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## SENATE BILL No. 339

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DIGEST OF SB 339 (Updated February 20, 2013 9:45 am - DI 58)

**Citations Affected:** IC 6-2.5; noncode.

**Synopsis:** State gross retail tax. Provides a sales tax exemption for feed purchased to produce food and food ingredients that are for personal consumption.

**Effective:** July 1, 2013.

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January 8, 2013, read first time and referred to Committee on Tax and Fiscal Policy.  
February 21, 2013, amended, reported favorably — Do Pass.

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SB 339—LS 6458/DI 58+



February 22, 2013

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

SB 339—LS 6458/DI 58+



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

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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 339, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 3, delete "or seed".

Page 1, line 4, delete "or".

Page 1, line 5, delete "seed".

and when so amended that said bill do pass.

(Reference is to SB 339 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

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