

IC 6-2.3-1

Chapter 1. Definitions and Rules of Construction

IC 6-2.3-1-1

Applicability of definitions

Sec. 1. The definitions in this chapter apply throughout this article.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-2

"Affiliated group" defined

Sec. 2. "Affiliated group":

(1) for purposes of IC 6-2.3-4-6, has the meaning set forth in Section 1504 of the Internal Revenue Code; and

(2) for purposes of IC 6-2.3-5-1 and IC 6-2.3-6-5, means an affiliated group of corporations described in IC 6-2.3-6-5.

As added by P.L.192-2002(ss), SEC.47. Amended by P.L.16-2007, SEC.1.

IC 6-2.3-1-2.5

"Controlled group" defined

Sec. 2.5. "Controlled group of corporations" has the meaning set forth in Section 1563 of the Internal Revenue Code.

As added by P.L.16-2007, SEC.2.

IC 6-2.3-1-3

"Department" defined

Sec. 3. "Department" means the department of state revenue.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-3.5

"Gross consideration" defined

Sec. 3.5. "Gross consideration" refers to anything of value, including cash or other tangible or intangible property, that a taxpayer pays in consideration for the retail purchase of utility services for consumption before deduction of any costs incurred in providing the utility services.

As added by P.L.162-2006, SEC.17.

IC 6-2.3-1-4

"Gross receipts" defined

Sec. 4. "Gross receipts" refers to anything of value, including cash or other tangible or intangible property, that a taxpayer receives in consideration for the retail sale of utility services for consumption before deducting any costs incurred in providing the utility services.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-5

"Hazardous waste" defined

Sec. 5. "Hazardous waste" has the meaning set forth in

IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-6

"Receives" defined

Sec. 6. "Receives", as applied to a taxpayer, means:

(1) the actual coming into possession of, or the crediting to, the taxpayer, of gross receipts; or

(2) the payment of a taxpayer's expenses, debts, or other obligations by a third party for the taxpayer's direct benefit.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-7

"Resource recovery system" defined

Sec. 7. "Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-8

"Solid waste" defined

Sec. 8. "Solid waste" has the meaning set forth in IC 13-11-2-205(a). The term does not include dead animals or any animal solid or semisolid wastes.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-9

"Taxable gross receipts" defined

Sec. 9. "Taxable gross receipts" means the remainder of:

(1) all gross receipts that are not exempt from tax under IC 6-2.3-4; less

(2) all deductions that are allowed under IC 6-2.3-5.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-10

"Taxable period" defined

Sec. 10. "Taxable period" means a calendar year, a fiscal year, any of the quarterly periods of either a calendar or fiscal year, or any other period specified by the department under this article.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-11

"Taxable year" defined

Sec. 11. "Taxable year" means the year that a taxpayer uses for purposes of filing the taxpayer's federal income tax return. If a taxpayer does not file a federal income tax return, the term means a calendar year.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-12

"Taxpayer" defined

Sec. 12. "Taxpayer" means any:

- (1) assignee;
- (2) receiver;
- (3) commissioner;
- (4) fiduciary;
- (5) trustee;
- (6) institution;
- (7) consignee;
- (8) firm;
- (9) partnership;
- (10) limited liability partnership;
- (11) joint venture;
- (12) pool;
- (13) syndicate;
- (14) bureau;
- (15) association;
- (16) cooperative association;
- (17) corporation;
- (18) political subdivision (as defined in IC 36-1-2-13) or the state of Indiana, to the extent engaged in private or proprietary activities or business;
- (19) trust;
- (20) limited liability company; or
- (21) other group or combination acting as a unit;

regardless of whether the entity is exempt for state adjusted gross income tax purposes under IC 6-3 or for federal income tax purposes under the Internal Revenue Code.

As added by P.L.192-2002(ss), SEC.47. Amended by P.L.269-2003, SEC.1.

IC 6-2.3-1-13

"Telecommunication services" defined

Sec. 13. "Telecommunication services" means the transmission of messages or information by or using wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities. The term does not include any of the following:

- (1) Value added services in which computer processing applications are used to act on the form, content, code, or protocol of the information for purposes other than transmission.
- (2) Value added services providing text, graphic, video, or audio program content for a purpose other than transmission.
- (3) The transmission of video programming or other programming:
 - (A) provided by; or
 - (B) generally considered comparable to programming provided by;
a television broadcast station or a radio broadcast station,

including cable TV, direct broadcast satellite (DBS/DISH), and digital television (DTV).

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-1-14

"Utility service" defined

Sec. 14. "Utility service" means furnishing any of the following:

- (1) Electrical energy.
- (2) Natural gas, either mixed with another substance or pure, used for heat, light, cooling, or power.
- (3) Water.
- (4) Steam.
- (5) Sewage (as defined in IC 13-11-2-200).
- (6) Telecommunication services.

As added by P.L.192-2002(ss), SEC.47.