

**SYNOPSIS OF 2010
LEGISLATION
AFFECTING THE
INDIANA DEPARTMENT
OF REVENUE**

**Prepared by:
Tom Conley & Shane Corbin
Tax Policy Division
March 15, 2010**

TABLE OF CONTENTS

--2010 ENROLLED ACTS—

BILL #	TOPIC	PAGE #
SB 23	NEW EMPLOYER TAX CREDIT	4
SB 65	INHERITANCE TAX PROVISIONS	4 , 5
SB 74	COMMERCIAL DRIVER’S LICENSE PENALTIES	4 , 5
SB 222	INDIANA CODE INTERNAL REFERENCE CORRECTIONS	5
HB 1084	INTRASTATE CARRIER OF METAL COILS	6
HB 1086	STREAMLINED SALES TAX & NET OPERATING LOSS CARRYBACK	6 - 9
HB 1276	RIVERBOAT ADMISSIONS TAX—FRENCH LICK	9

TAXES AFFECTED

--BY CODE CITATION--

CODE CITATION	TAX TYPE / DEPARTMENT ADMINISTRATION	PAGE #
IC 4-33	RIVERBOAT AND RACINO TAXES	10
IC 6-2.5	SALES TAX	10 , 11
IC 6-3	ADJUSTED GROSS INCOME TAX	11
IC 6-3.1	INCOME TAX CREDITS	11 , 12
IC 6-3.5	LOCAL OPTION INCOME TAXES	12
IC 6-4.1	INHERITANCE AND ESTATE TAXES	12
IC 6-6-6.5	AIRCRAFT REGISTRATION	13
IC 6-9	INNKEEPER'S TAXES	13
IC 8-2.1 IC 9	MOTOR CARRIER AND COMMERCIAL DRIVER'S LICENSE PROVISIONS	13 , 14
<i>Multiple</i>	OTHER PROVISIONS	14 , 15

2010 ENROLLED ACTS

SENATE BILLS

SB 23, SECTION 15, IC 6-3.1-13-15.5 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – eliminates the requirement that an existing business must have at least 35 employees to qualify for an EDGE credit for job retention.

SECTION 16, IC 6-3.1-33 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – creates a new employer tax credit for a corporation or pass through entity that after December 31, 2009 either relocates or locates the operations of a business in Indiana, incorporates or otherwise first organizes in Indiana, or expands its operations in Indiana, and employs at least 10 new qualified employees. Requires the Indiana Economic Development Corporation to approve taxpayers for the credit, and provides that the credit is 10% of the wages paid by the new business to qualified employees during a 24-month period.

SB 65, SECTION 1, IC 6-4.1-4-0.5 [EFFECTIVE JULY 1, 2010] – specifies the requirements of an affidavit used to state that no inheritance tax is due after applying statutory exemptions to each transferee receiving property as a result of the decedent's death.

SECTIONS 2 AND 3, IC 6-4.1-4-1 AND IC 6-4.1-4-7 [EFFECTIVE JULY 1, 2010] – require that inheritance tax returns include all taxable transfers known to the person filing the return.

SB 74, SECTION 1 THROUGH 3, IC 8-2.1-24-1, IC 8-2.1-24-3, IC 8-2.1-24-18 [EFFECTIVE UPON PASSAGE] – exempt motor vehicles operating exclusively in intrastate commerce that have a gross vehicle weight of less than 26,000 pounds, are not for hire, are not designed to transport more than 16 passengers, and are not used to transport hazardous waste from the intrastate motor carrier safety and insurance certification requirements.

SECTIONS 4 THROUGH 11, IC 9-13-2-2.2, IC 9-13-2-29, IC 9-13-2-35, IC 9-13-2-38, IC 9-13-2-105, IC 9-13-2-173, IC 9-13-2-196, IC 9-24-6-0.3 [EFFECTIVE JULY 1, 2010] – define the following terms in the Indiana Code to conform to 49 CFR 383.5, the motor carrier safety administration regulations: alcohol, commercial driver's license, controlled substance, conviction, motor vehicle, state, and vehicle.

SECTION 12, IC 9-24-6-6 [EFFECTIVE JULY 1, 2010] – provides that a person who holds a commercial driver’s license commits a serious traffic violation if he violates any provisions in this section even if the person is not operating a commercial motor vehicle. Adds the following violations to the definition of a serious traffic violation: (1) operating a commercial motor vehicle without having ever obtained a commercial motor vehicle; (2) operating a commercial motor vehicle without a commercial driver’s license in the possession of the individual; (3) operating a commercial motor vehicle without the proper class of endorsement of a commercial driver’s license.

SECTION 13, IC 9-24-6-8 [EFFECTIVE JULY 1, 2010] – provides for disqualifying offenses if a person holds any class of commercial driver’s license and the offense occurs whether or not the person was operating a commercial motor vehicle.

SECTION 14, IC 9-24-6-17 [EFFECTIVE JULY 1, 2010] – provides that it is a Class C misdemeanor if a person knowingly allows another person to drive a commercial motor vehicle if the other person is disqualified from driving a commercial motor vehicle, or the vehicle is driven and the motor carrier operation is subject to an out-of-service order.

SECTION 15, IC 9-24-6-19 [EFFECTIVE JULY 1, 2010] – increases the civil penalties if a person or an employer knowingly operates a vehicle in violation of an out-of-service order.

SB 222, SECTIONS 35 THROUGH 37, IC 6-6-1.1-906, IC 6-8.1-1-8, IC 6-8.1-14-2, [EFFECTIVE UPON PASSAGE] – correct internal references to other parts of the Indiana Code.

SECTION 44, IC 8-2.1-24-18 [EFFECTIVE UPON PASSAGE] – corrects internal references to other parts of the Indiana Code.

HOUSE BILLS

HB 1084, SECTION 5, IC 9-21-8-58 [EFFECTIVE JULY 1, 2010] – provides that intrastate carriers of metal coils may not carry a load heavier than 5,000 pounds unless the operator transporting the metal coils is certified in proper load securement as provided in 49 CFR 393.120. Requires the Department to adopt rules concerning the certification in proper load securement.

SECTION 7, NONCODE [EFFECTIVE UPON PASSAGE] – requires the Department to carry out the duties of IC 9-21-8-58 under interim written guidelines approved by the commissioner.

HB 1086, SECTION 43, IC 6-2.5-1-5 [EFFECTIVE JULY 1, 2010] – provides that telecommunications nonrecurring charges are not included in the definition of gross retail income.

SECTION 44, IC 6-2.5-1-14.5 [EFFECTIVE JULY 1, 2010] – defines a computer software maintenance contract as a contractual obligation to provide a customer with future updates or upgrades of computer software.

SECTION 45, IC 6-2.5-1-27.2 [EFFECTIVE JULY 1, 2010] – defines telecommunications nonrecurring charges to mean amounts billed for installation, connection, change or initiation of a telecommunications service.

SECTION 46, IC 6-2.5-1-28.5 [EFFECTIVE JULY 1, 2010] – defines the phrase “transferred electronically” as something obtained by a purchaser by means other than tangible storage media.

SECTION 47, IC 6-2.5-2-2 [EFFECTIVE JULY 1, 2010] – eliminates the sales tax brackets and makes a technical change to the rounding rule.

SECTION 48, IC 6-2.5-4-16.4 [EFFECTIVE JULY 1, 2010] – provides that the sale of digital code that may be used to obtain a product transferred electronically shall be taxed in the same manner as the product transferred electronically. Also defines “digital code” to mean a method that permits a purchaser to obtain a product transferred electronically at a later date.

SECTION 49, IC 6-2.5-4-17 [EFFECTIVE JULY 1, 2010] – provides that a person is a retail merchant making a retail transaction when the person enters into a computer software maintenance contract to provide future updates or upgrades to computer software.

SECTION 50, IC 6-2.5-5-18 [EFFECTIVE JULY 1, 2010] – clarifies that the sale or rental of mobility enhancing equipment is exempt from the sales tax, if prescribed by a person licensed to issue the prescription.

SECTION 51, IC 6-2.5-5-20 [EFFECTIVE JULY 1, 2010] – clarifies that dietary supplements are not food items that would be exempt from the sales tax.

SECTION 52, IC 6-2.5-5-44 [EFFECTIVE JULY 1, 2007 (RETROACTIVE)] – provides that transactions of a city or town are exempt from the sales/use tax if the property acquired is used in the operation of a municipal golf course.

SECTION 53, IC 6-2.5-11-10 [EFFECTIVE JULY 1, 2010] – provides that a certified service provider operating under the Streamlined Sales Tax Agreement is not liable for sales/use tax collection errors that result from reliance on the Department’s taxability matrix.

SECTION 54, IC 6-3-1-11 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – updates Indiana’s reference to the Internal Revenue Code to be the Internal Revenue Code as in effect on January 1, 2010.

SECTION 55, IC 6-3-2-2.5 [EFFECTIVE NOVEMBER 6, 2009 (RETROACTIVE)] – provides that the net operating loss deduction for individuals may be carried back only two years for losses incurred in 2008 and 2009. The IRC provides a five-year carry back.

SECTION 56, IC 6-3-2-2.6 [EFFECTIVE NOVEMBER 6, 2009 (RETROACTIVE)] – provides that the net operating loss deduction for nonresidents and corporations may be carried back only two years for losses incurred in 2008 and 2009. The IRC provides a five-year carry back.

SECTION 57, IC 6-3-4-16.5 [EFFECTIVE JULY 1, 2010] – provides that employers are required to file the annual WH-3 and W-2 statements electronically if the employer files more than twenty-five withholding statements. This provision applies to statements filed after December 31, 2010.

SECTION 58, IC 6-3.1-13-10 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – provides that the definition of a taxpayer for purposes of the EDGE tax credit includes a taxpayer that submits incremental income tax withholdings under IC 6-3-4-8.

SECTION 59, IC 6-3.1-19-3 [EFFECTIVE UPON PASSAGE] – technical change adds an internal reference to the Community Revitalization Enhancement District (CRED) tax credit.

SECTION 60, IC 6-3.1-19-5.5 [EFFECTIVE UPON PASSAGE] – provides that the CRED credit does not apply to areas in Muncie unless the advisory commission on industrial development selects the area to receive incremental withholding and incremental sales tax. Provides that the IEDC may not approve a taxpayer’s expenditures

as being entitled to the credit until the IEDC receives notice from the advisory commission.

SECTION 61, IC 6-3.5-1.1-1.5 [EFFECTIVE UPON PASSAGE] – provides that CAGIT can be adopted, increased, decreased, or rescinded if the ordinance is adopted any time between January 1 and November 1, and also provides effective dates for such ordinances.

SECTION 63, IC 6-3.5-6-1.5 [EFFECTIVE UPON PASSAGE] – provides that COIT can be adopted, increased, decreased, or rescinded if the ordinance is adopted any time between January 1 and November 1, and also provides effective dates for such ordinances.

SECTION 66, IC 6-3.5-7-4.9 [EFFECTIVE UPON PASSAGE] – provides that CEDIT can be adopted, increased, decreased, or rescinded if the ordinance is adopted any time between January 1 and November 1, and also provides effective dates for such ordinances.

SECTION 68, IC 6-6-6.5-25 [EFFECTIVE JULY 1, 2010] – provides that an aircraft can be registered in Indiana without payment of the use tax if the aircraft was registered in another state as of January 1, 2010, and any sales or use tax due in the other state was paid and ownership of the aircraft has not changed after December 31, 2009; there is no outstanding liability in the registration state that relates to the aircraft; and an application for an Indiana registration is filed after June 30, 2010 and before September 30, 2010.

SECTION 70, IC 6-9-2-2 [EFFECTIVE UPON PASSAGE] – corrects a conflict in the Lake County Innkeeper's Tax statute.

SECTION 131, IC 36-7-13-12 [EFFECTIVE UPON PASSAGE] – establishes a third Community Revitalization Enhancement District (CRED) in Muncie.

SECTION 134, IC 36-7-13-23 [EFFECTIVE UPON PASSAGE] – provides that only two of the three CRED districts in Muncie may receive incremental sales and withholding taxes as determined by the advisory commission. The advisory commission is required to notify the budget agency as to which districts are selected to receive the allocation.

SECTION 138, IC 36-7-32-11 [EFFECTIVE JULY 1, 2010] – provides that if a certified technology park is not recertified by the Indiana Economic Development Corporation (IEDC), the IEDC shall notify the county auditor, the Department of Local Government Finance and the Department of Revenue.

SECTION 151, IC 36-8-16.6 [EFFECTIVE JULY 1, 2010] – imposes an Enhanced Prepaid Wireless Telecommunications Service Charge. The fee is one-half of the wireless emergency enhanced 911 fee. The fee is collected by the seller of prepaid wireless telecommunications service to another person. Prepaid wireless telecommunications

service means a telecommunication service that provides the right to use mobile wireless service that must be paid for in advance and is sold in predetermined units or dollars. The fee is imposed on each retail transaction. Sellers are required to remit the fee to the DOR at the time and in the manner prescribed by the DOR. The fee is exempt from the utility receipts tax. A seller is provided a collection allowance of 1% of the fees that are collected by the seller. The DOR in conjunction with the wireless enhanced 911 advisory board shall establish procedures governing the collection and remittance of the fee in accordance with procedures concerning listed taxes. The DOR must take into consideration the difference between large and small sellers and may establish lower thresholds for the remittance of the fee by small sellers. A small seller is defined as a seller that sells less than \$100 of prepaid wireless telecommunications services each month. Not later than January 1, 2011, the DOR shall determine the amount of fees collected and remitted for prepaid wireless telecommunications by a Commercial Mobile Radio Service provider during the period from July 1, 2008 through June 30, 2010. By January 1, 2013, the DOR shall determine the total amount of fees collected for prepaid wireless telecommunications for the period from July 1, 2010 through June 30, 2012. If the amount determined for the period from July 2010 through June 2012 is less than the amount determined from July 2008 through June 2010 by more than 5%, the fee sunsets.

SECTION 168, NONCODE [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – repeals the nonprofit provision contained in the EDGE credit.

SECTION 184, NONCODE [EFFECTIVE UPON PASSAGE] – creates an interim study committee to study economic development methods and tax credits.

HB 1276, SECTION 2, IC 4-33-12-1 [EFFECTIVE JULY 1, 2010] – decreases the riverboat admissions tax for the riverboat at French Lick from \$4 to \$3, and changes the distribution of the tax revenue.

TAXES AFFECTED

--BY CODE CITATION--

RIVERBOAT AND RACINO TAXES (IC 4)

IC 4-33-12-1 [EFFECTIVE JULY 1, 2010] – decreases the riverboat admissions tax for the riverboat at French Lick from \$4 to \$3, and changes the distribution of the tax revenue.

SALES AND USE TAX (IC 6-2.5)

IC 6-2.5-1-5 [EFFECTIVE JULY 1, 2010] – provides that telecommunications nonrecurring charges are not included in the definition of gross retail income.

IC 6-2.5-1-14.5 [EFFECTIVE JULY 1, 2010] – defines a computer software maintenance contract as a contractual obligation to provide a customer with future updates or upgrades of computer software.

IC 6-2.5-1-27.2 [EFFECTIVE JULY 1, 2010] – defines telecommunications nonrecurring charges to mean amounts billed for installation, connection, change or initiation of a telecommunications service.

IC 6-2.5-1-28.5 [EFFECTIVE JULY 1, 2010] – defines the phrase “transferred electronically” as something obtained by a purchaser by means other than tangible storage media.

IC 6-2.5-2-2 [EFFECTIVE JULY 1, 2010] – eliminates the sales tax brackets and makes a technical change to the rounding rule.

IC 6-2.5-4-16.4 [EFFECTIVE JULY 1, 2010] – provides that the sale of digital code that may be used to obtain a product transferred electronically shall be taxed in the same manner as the product transferred electronically. Also defines “digital code” to mean a method that permits a purchaser to obtain a product transferred electronically at a later date.

IC 6-2.5-4-17 [EFFECTIVE JULY 1, 2010] – provides that a person is a retail merchant making a retail transaction when the person enters into a computer software maintenance contract to provide future updates or upgrades to computer software.

IC 6-2.5-5-18 [EFFECTIVE JULY 1, 2010] – clarifies that the sale or rental of mobility enhancing equipment is exempt from the sales tax, if prescribed by a person licensed to issue the prescription.

IC 6-2.5-5-20 [EFFECTIVE JULY 1, 2010] – clarifies that dietary supplements are not food items that would be exempt from the sales tax.

IC 6-2.5-5-44 [EFFECTIVE JULY 1, 2007 (RETROACTIVE)] – provides that transactions of a city or town are exempt from the sales/use tax if the property acquired is used in the operation of a municipal golf course.

IC 6-2.5-11-10 [EFFECTIVE JULY 1, 2010] – provides that a certified service provider operating under the Streamlined Sales Tax Agreement is not liable for sales/use tax collection errors that result from reliance on the Department’s taxability matrix.

ADJUSTED GROSS INCOME TAX (IC 6-3)

IC 6-3-1-11 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – updates Indiana’s reference to the Internal Revenue Code to be the Internal Revenue Code as in effect on January 1, 2010.

IC 6-3-2-2.5 [EFFECTIVE NOVEMBER 6, 2009 (RETROACTIVE)] – provides that the net operating loss deduction for individuals may be carried back only two years for losses incurred in 2008 and 2009. The IRC provides a five-year carry back.

IC 6-3-2-2.6 [EFFECTIVE NOVEMBER 6, 2009 (RETROACTIVE)] – provides that the net operating loss deduction for nonresidents and corporations may be carried back only two years for losses incurred in 2008 and 2009. The IRC provides a five-year carry back.

IC 6-3-4-16.5 [EFFECTIVE JULY 1, 2010] – provides that employers are required to file the annual WH-3 and W-2 statements electronically if the employer files more than twenty-five withholding statements. This provision applies to statements filed after December 31, 2010.

INCOME TAX CREDITS (IC 6-3.1)

IC 6-3.1-13-10 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – provides that the definition of a taxpayer for purposes of the EDGE tax credit includes a taxpayer that submits incremental income tax withholdings under IC 6-3-4-8.

IC 6-3.1-13-15.5 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – eliminates the requirement that an existing business must have at least 35 employees to qualify for an EDGE credit for job retention.

IC 6-3.1-19-3 [EFFECTIVE UPON PASSAGE] – technical change adds an internal reference to the Community Revitalization Enhancement District (CRED) tax credit.

IC 6-3.1-19-5.5 [EFFECTIVE UPON PASSAGE] – provides that the CRED credit does not apply to areas in Muncie unless the advisory commission on industrial development selects the area to receive incremental withholding and incremental sales tax. Provides that the IEDC may not approve a taxpayer's expenditures as being entitled to the credit until the IEDC receives notice from the advisory commission.

IC 6-3.1-33 [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – creates a new employer tax credit for a corporation or pass through entity that after December 31, 2009 either relocates or locates the operations of a business in Indiana, incorporates or otherwise first organizes in Indiana, or expands its operations in Indiana, and employs at least 10 new qualified employees. Requires the Indiana Economic Development Corporation to approve taxpayers for the credit, and provides that the credit is 10% of the wages paid by the new business to qualified employees during a 24-month period.

LOCAL OPTION INCOME TAXES (IC 6-3.5)

IC 6-3.5-1.1-1.5 [EFFECTIVE UPON PASSAGE] – provides that CAGIT can be adopted, increased, decreased, or rescinded if the ordinance is adopted any time between January 1 and November 1, and also provides effective dates for such ordinances.

IC 6-3.5-6-1.5 [EFFECTIVE UPON PASSAGE] – provides that COIT can be adopted, increased, decreased, or rescinded if the ordinance is adopted any time between January 1 and November 1, and also provides effective dates for such ordinances.

IC 6-3.5-7-4.9 [EFFECTIVE UPON PASSAGE] – provides that CEDIT can be adopted, increased, decreased, or rescinded if the ordinance is adopted any time between January 1 and November 1, and also provides effective dates for such ordinances.

INHERITANCE AND ESTATE TAXES (IC 6-4.1)

IC 6-4.1-4-0.5 [EFFECTIVE JULY 1, 2010] – specifies the requirements of an affidavit used to state that no inheritance tax is due after applying statutory exemptions to each transferee receiving property as a result of the decedent's death.

IC 6-4.1-4-1 AND IC 6-4.1-4-7 [EFFECTIVE JULY 1, 2010] – requires that inheritance tax returns include all taxable transfers known to the person filing the return.

AIRCRAFT REGISTRATION (IC 6-6-6.5)

IC 6-6-6.5-25 [EFFECTIVE JULY 1, 2010] – provides that an aircraft can be registered in Indiana without payment of the use tax if the aircraft was registered in another state as of January 1, 2010, and any sales or use tax due in the other state was paid and ownership of the aircraft has not changed after December 31, 2009; there is no outstanding liability in the registration state that relates to the aircraft; and an application for an Indiana registration is filed after June 30, 2010 and before September 30, 2010.

INNKEEPERS TAXES (IC 6-9)

IC 6-9-2-2 [EFFECTIVE UPON PASSAGE] – corrects a conflict in the Lake County Innkeeper's Tax statute.

MOTOR CARRIER AND COMMERCIAL DRIVER'S LICENSE PROVISIONS (IC 8-2.1 AND IC 9)

IC 8-2.1-24-1, IC 8-2.1-24-3, IC 8-2.1-24-18 [EFFECTIVE UPON PASSAGE] – exempt motor vehicles operating exclusively in intrastate commerce that have a gross vehicle weight of less than 26,000 pounds, are not for hire, are not designed to transport more than 16 passengers, and are not used to transport hazardous waste from the intrastate motor carrier safety and insurance certification requirements.

IC 8-2.1-24-18 [EFFECTIVE UPON PASSAGE] – corrects internal references to other parts of the Indiana Code.

IC 9-13-2-2.2, IC 9-13-2-29, IC 9-13-2-35, IC 9-13-2-38, IC 9-13-2-105, IC 9-13-2-173, IC 9-13-2-196, IC 9-24-6-0.3 [EFFECTIVE JULY 1, 2010] – define the following terms in the Indiana Code to conform to 49 CFR 383.5, the motor carrier safety administration regulations: alcohol, commercial driver's license, controlled substance, conviction, motor vehicle, state, and vehicle.

IC 9-21-8-58 [EFFECTIVE JULY 1, 2010] – provides that intrastate carriers of metal coils may not carry a load heavier than 5,000 pounds unless the operator transporting the metal coils is certified in proper load securement as provided in 49 CFR 393.120.

Requires the Department to adopt rules concerning the certification in proper load securement.

IC 9-24-6-6 [EFFECTIVE JULY 1, 2010] – provides that a person who holds a commercial driver’s license commits a serious traffic violation if he violates any provisions in this section even if the person is not operating a commercial motor vehicle. Adds the following violations to the definition of a serious traffic violation: (1) operating a commercial motor vehicle without having ever obtained a commercial motor vehicle; (2) operating a commercial motor vehicle without a commercial driver’s license in the possession of the individual; (3) operating a commercial motor vehicle without the proper class of endorsement of a commercial driver’s license.

IC 9-24-6-8 [EFFECTIVE JULY 1, 2010] – provides for disqualifying offenses if a person holds any class of commercial driver’s license and the offense occurs whether or not the person was operating a commercial motor vehicle.

IC 9-24-6-17 [EFFECTIVE JULY 1, 2010] – provides that it is a Class C misdemeanor if a person knowingly allows another person to drive a commercial motor vehicle if the other person is disqualified from driving a commercial motor vehicle, or the vehicle is driven and the motor carrier operation is subject to an out-of-service order.

IC 9-24-6-19 [EFFECTIVE JULY 1, 2010] – increases the civil penalties if a person or an employer knowingly operates a vehicle in violation of an out-of-service order.

OTHER PROVISIONS

IC 36-7-13-12 [EFFECTIVE UPON PASSAGE] – establishes a third Community Revitalization Enhancement District (CRED) in Muncie.

IC 36-7-13-23 [EFFECTIVE UPON PASSAGE] – provides that only two of the three CRED districts in Muncie may receive incremental sales and withholding taxes as determined by the advisory commission. The advisory commission is required to notify the budget agency as to which districts are selected to receive the allocation.

IC 36-7-32-11 [EFFECTIVE JULY 1, 2010] – provides that if a certified technology park is not recertified by the Indiana Economic Development Corporation (IEDC), the IEDC shall notify the county auditor, the Department of Local Government Finance and the Department of Revenue.

IC 36-8-16.6 [EFFECTIVE JULY 1, 2010] – imposes an Enhanced Prepaid Wireless Telecommunications Service Charge. The fee is one-half of the wireless emergency enhanced 911 fee. The fee is collected by the seller of prepaid wireless telecommunications service to another person. Prepaid wireless telecommunications service means a telecommunication service that provides the right to use mobile wireless

service that must be paid for in advance and is sold in predetermined units or dollars. The fee is imposed on each retail transaction. Sellers are required to remit the fee to the DOR at the time and in the manner prescribed by the DOR. The fee is exempt from the utility receipts tax. A seller is provided a collection allowance of 1% of the fees that are collected by the seller. The DOR in conjunction with the wireless enhanced 911 advisory board shall establish procedures governing the collection and remittance of the fee in accordance with procedures concerning listed taxes. The DOR must take into consideration the difference between large and small sellers and may establish lower thresholds for the remittance of the fee by small sellers. A small seller is defined as a seller that sells less than \$100 of prepaid wireless telecommunications services each month. Not later than January 1, 2011, the DOR shall determine the amount of fees collected and remitted for prepaid wireless telecommunications by a Commercial Mobile Radio Service provider during the period from July 1, 2008 through June 30, 2010. By January 1, 2013, the DOR shall determine the total amount of fees collected for prepaid wireless telecommunications for the period from July 1, 2010 through June 30, 2012. If the amount determined for the period from July 2010 through June 2012 is less than the amount determined from July 2008 through June 2010 by more than 5%, the fee sunsets.

NONCODE PROVISIONS

HB 1084 SECTION 7, NONCODE [EFFECTIVE UPON PASSAGE] – requires the Department to carry out the duties of IC 9-21-8-58 concerning secure steel coils under interim written guidelines approved by the commissioner.

HB 1086 SECTION 168, NONCODE [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] – repeals the nonprofit provision contained in the EDGE credit.

HB 1086 SECTION 184, NONCODE [EFFECTIVE UPON PASSAGE] – creates an interim study committee to study economic development methods and tax credits.