
HOUSE BILL No. 1296

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Sales tax on riverboats. Provides a partial use tax exemption for riverboats assessed as real property under the real property assessment statute. Allows claims for refunds on use taxes paid since 1996.

Effective: January 1, 1996 (retroactive).

Harris

January 11, 2000, read first time and referred to Committee on Ways and Means.

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Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

HOUSE BILL No. 1296

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 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 1996 (RETROACTIVE)]: **Sec. 39. (a) As used in this**
4 **section, "riverboat casino" means a riverboat licensed under**
5 **IC 4-33 and defined as real property in IC 6-1.1-1-15.**

6 (b) **The sale of a riverboat casino is exempt from the state gross**
7 **retail tax to the extent that the gross retail income from the sale is**
8 **not attributable to the cost of materials used in manufacturing the**
9 **riverboat casino.**

10 (c) **For purposes of this section, the part of the gross retail**
11 **income not attributable to the cost of materials used in**
12 **manufacturing a riverboat casino is thirty-five percent (35%) of**
13 **the gross retail income derived from the sale of the riverboat**
14 **casino.**

15 (d) **The gross retail income derived from the sale of a preowned**
16 **riverboat casino is exempt from the state gross retail tax.**

17 SECTION 2. [EFFECTIVE JANUARY 1, 1996 (RETROACTIVE)]



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1 (a) IC 6-2.5-5-39, as added by this act, applies to sales occurring
2 after December 31, 1995.

3 (b) A person who has paid use tax on a riverboat sold after
4 December 31, 1995, and before July 1, 2000, may claim a refund of
5 use taxes paid to the extent the exemption added by IC 6-2.5-5-39,
6 as added by this act, applies.

7 SECTION 3. An emergency is declared for this act.

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