

HOUSE BILL No. 1736

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39

Synopsis: ATV sales tax exemption. Exempts a retail transaction involving an all terrain vehicle (ATV) from the state gross retail tax if the person acquiring the ATV intends to use it for agricultural purposes.

Effective: July 1, 2001.

Steele, Grubb

January 17, 2001, read first time and referred to Committee on Ways and Means.

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First Regular Session 112th General Assembly (2001)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

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HOUSE BILL No. 1736



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 JULY
3 1, 2001]: **Sec. 39. (a) For purposes of this section, "all terrain
4 vehicle" has the meaning set forth in IC 15-7-7-2.**

5 **(b) For purposes of this section, "agricultural purpose" has the
6 meaning set forth in IC 14-21-1-24.**

7 **(c) A retail transaction involving an all terrain vehicle is exempt
8 from the state gross retail tax if the person acquiring the all terrain
9 vehicle intends to use it for agricultural purposes.**

10 SECTION 2. [EFFECTIVE JULY 1, 2001] **IC 6-2.5-5-39, as added
11 by this act, applies to retail transactions involving all terrain
12 vehicles that occur after June 30, 2001.**

