

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1365 be amended to read as follows:

- 1 Page 5, line 7, strike "an".
- 2 Page 5, line 7, after "an" insert "**a state educational**".
- 3 Page 5, line 7, strike "of higher education".
- 4 Page 10, delete lines 7 through 12, begin a new line block indented
- 5 and insert:
  - 6 "**(20) Subject to subsection (g), add an amount equal to**
  - 7 **intangibles payments described in section 34 of this chapter**
  - 8 **that are directly or indirectly paid, accrued, or incurred to a**
  - 9 **related member during the taxable year to the extent the**
  - 10 **intangibles payments are deductible in calculating federal**
  - 11 **adjusted gross income under the Internal Revenue Code.**".
- 12 Page 10, delete lines 39 through 42, begin a new line block indented
- 13 and insert:
  - 14 "**(6) Subject to subsection (g), add an amount equal to**
  - 15 **intangibles payments described in section 34 of this chapter**
  - 16 **that are directly or indirectly paid, accrued, or incurred to a**
  - 17 **related member during the taxable year to the extent the**
  - 18 **intangibles payments are deductible in calculating federal**
  - 19 **taxable income under the Internal Revenue Code.**".
- 20 Page 11, delete lines 1 through 2.
- 21 Page 11, delete lines 29 through 34, begin a new line block indented
- 22 and insert:
  - 23 "**(6) Subject to subsection (g), add an amount equal to**

1           **intangibles payments described in section 34 of this chapter**  
 2           **that are directly or indirectly paid, accrued, or incurred to a**  
 3           **related member during the taxable year to the extent the**  
 4           **intangibles payments are deductible in calculating federal**  
 5           **taxable income under the Internal Revenue Code."**

6           Page 12, delete lines 16 through 21, begin a new line block indented  
 7           and insert:

8           **"(6) Subject to subsection (g), add an amount equal to**  
 9           **intangibles payments described in section 34 of this chapter**  
 10           **that are directly or indirectly paid, accrued, or incurred to a**  
 11           **related member during the taxable year to the extent the**  
 12           **intangibles payments are deductible in calculating federal**  
 13           **taxable income under the Internal Revenue Code."**

14           Page 12, delete lines 40 through 42, begin a new line block indented  
 15           and insert:

16           **"(4) Subject to subsection (g), add an amount equal to**  
 17           **intangibles payments described in section 34 of this chapter**  
 18           **that are directly or indirectly paid, accrued, or incurred to a**  
 19           **related member during the taxable year to the extent the**  
 20           **intangibles payments are deductible in calculating federal**  
 21           **taxable income under the Internal Revenue Code."**

22           Page 13, delete lines 1 through 3.

23           Page 13, line 27, delete "clear and convincing" and insert "**a**  
 24           **preponderance of the**".

25           Page 13, line 29, delete "or".

26           Page 13, line 32, delete "." and insert "; **or**".

27           Page 13, between lines 32 and 33, begin a new line block indented  
 28           and insert:

29           **"(3) the intangibles payments are being paid or incurred to a**  
 30           **related member organized under the laws of a country other**  
 31           **than the United States, and the other country has entered**  
 32           **into a comprehensive income tax treaty with the United**  
 33           **States."**

34           Page 14, delete lines 2 through 17, begin a new paragraph and insert:

35           **"SECTION 8. IC 6-3-1-34 IS ADDED TO THE INDIANA CODE**  
 36           **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
 37           **JANUARY 1, 2004 (RETROACTIVE)]: Sec. 34. As used in this**  
 38           **article, "intangibles payment" means a payment directly**  
 39           **connected to the use, maintenance, or management of:**

40           **(1) stock;**

41           **(2) bonds;**

42           **(3) interests in partnerships;**

43           **(4) licenses;**

44           **(5) trademarks;**

- 1           **(6) copyrights;**  
 2           **(7) trade names;**  
 3           **(8) trade dress;**  
 4           **(9) service marks;**  
 5           **(10) mask works;**  
 6           **(11) trade secrets;**  
 7           **(12) patents; or**  
 8           **(13) any other similar types of intangible assets, as**  
 9           **determined by the department."**  
 10          Page 14, line 21, after "means" insert ",".  
 11          Page 14, line 22, delete ", is".  
 12          Page 14, line 29, delete "or partnership" and insert "**partnership, or**  
 13          **any other pass through entity"**.  
 14          Page 14, delete lines 33 through 42.  
 15          Page 15, delete lines 1 through 23.  
 16          Page 15, line 24, delete "IC 6-3-1-38" and insert "IC 6-3-1-36".  
 17          Page 15, line 26, delete "38" and insert "**36**".  
 18          Page 15, line 38, after "trust," delete "or".  
 19          Page 15, line 38, delete ";" and insert ", **or other pass through**  
 20          **entity;**".  
 21          Page 28, line 33, delete "clear and convincing" and insert "**a**  
 22          **preponderance of the"**.  
 23          Page 28, line 35, delete "or".  
 24          Page 28, line 37, delete "." and insert "**; or**".  
 25          Page 28, between lines 37 and 38, begin a new line block indented  
 26          and insert:  
 27                  **"(3) the intangibles payments are being paid or incurred to a**  
 28                  **related member organized under the laws of a country other**  
 29                  **than the United States, and the other country has entered**  
 30                  **into a comprehensive income tax treaty with the United**  
 31                  **States."**  
 32          Page 29, line 4, delete "a".  
 33          Page 29, line 16, after "means" insert ",".  
 34          Page 29, line 17, delete ", is".  
 35          Re-number all SECTIONS consecutively.  
 (Reference is to HB 1365 as printed January 27, 2004.)

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Representative Frenz