

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WITHDRAWN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 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-2.5-1-5, AS AMENDED BY P.L.257-2003,
4 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 5. (a) Except as provided in subsection (b),
6 "gross retail income" means the total gross receipts, of any kind or
7 character, received in a retail transaction, including cash, credit,
8 property, and services, for which tangible personal property is sold,
9 leased, or rented, valued in money, whether received in money or
10 otherwise, without any deduction for:
11 (1) the seller's cost of the property sold;
12 (2) the cost of materials used, labor or service cost, interest,
13 losses, all costs of transportation to the seller, all taxes imposed on
14 the seller, and any other expense of the seller;
15 (3) charges by the seller for any services necessary to complete
16 the sale, other than delivery and installation charges;
17 (4) delivery charges, **except as provided in subsection (b);**
18 (5) installation charges, **except as provided in subsection (b);** or
19 (6) the value of exempt personal property given to the purchaser
20 where taxable and exempt personal property have been bundled
21 together and sold by the seller as a single product or piece of
22 merchandise.
23 (b) "Gross retail income" does not include that part of the gross
24 receipts attributable to:

- 1 (1) the value of any tangible personal property received in a like
- 2 kind exchange in the retail transaction, if the value of the property
- 3 given in exchange is separately stated on the invoice, bill of sale,
- 4 or similar document given to the purchaser;
- 5 (2) the receipts received in a retail transaction which constitute
- 6 interest, finance charges, or insurance premiums on either a
- 7 promissory note or an installment sales contract;
- 8 (3) discounts, including cash, terms, or coupons that are not
- 9 reimbursed by a third party that are allowed by a seller and taken
- 10 by a purchaser on a sale;
- 11 (4) interest, financing, and carrying charges from credit extended
- 12 on the sale of personal property if the amount is separately stated
- 13 on the invoice, bill of sale, or similar document given to the
- 14 purchaser; ~~or~~
- 15 (5) any taxes legally imposed directly on the consumer that are
- 16 separately stated on the invoice, bill of sale, or similar document
- 17 given to the purchaser;
- 18 **(6) delivery charges that are separately stated on the invoice,**
- 19 **bill of sale, or similar document given to the purchaser; or**
- 20 **(7) installation charges that are separately stated on the**
- 21 **invoice, bill of sale, or similar document given to the**
- 22 **purchaser.**
- 23 (c) A public utility's or a power subsidiary's gross retail income
- 24 includes all gross retail income received by the public utility or power
- 25 subsidiary, including any minimum charge, flat charge, membership fee,
- 26 or any other form of charge or billing."
- 27 Renumber all SECTIONS consecutively.
(Reference is to HB 1365 as printed January 27, 2004.)

Representative Espich