

HOUSE BILL No. 1024

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-17.5.

Synopsis: Sales tax on flags. Exempts sales of the United States flag and the state flag from the state sales tax.

Effective: July 1, 2005.

Koch

January 4, 2005, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 114th General Assembly (2005)

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 2004 Regular Session of the General Assembly.

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HOUSE BILL No. 1024

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 6-2.5-5-17.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2005]: **Sec. 17.5. Sales of the United States**
4 **flag and the Indiana state flag are exempt from the state gross**
5 **retail tax.**

6 SECTION 2. [EFFECTIVE JULY 1, 2005] IC 6-2.5-5-17.5, as
7 **added by this act, applies to sales of the United States flag and the**
8 **Indiana state flag that occur after June 30, 2005.**

