

Adopted Rejected

COMMITTEE REPORT

YES: 11
NO: 1

MR. SPEAKER:

*Your Committee on Public Health, to which was referred Senate Bill 134, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-3-3-13 IS ADDED TO THE INDIANA CODE
- 4 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 5 JANUARY 1, 2007 (RETROACTIVE)]: **Sec. 13. (a) This section**
- 6 **applies to taxable years beginning after December 31, 2006.**
- 7 **(b) The definitions in IC 24-4-15 apply to this section.**
- 8 **(c) As used in this section, "pass through entity" means:**
- 9 **(1) a corporation that is exempt from the adjusted gross**
- 10 **income tax under IC 6-3-2-2.8(2);**
- 11 **(2) a partnership;**
- 12 **(3) a limited liability company; or**
- 13 **(4) a limited liability partnership.**

1 (d) As used in this section, "taxpayer" means an individual, a
2 corporation, or a pass through entity.

3 (e) As used in this section, "total unit cost" means the purchase
4 price paid by a taxpayer for a defibrillator located in the
5 taxpayer's health club.

6 (f) Subject to subsection (j), a taxpayer is entitled to a credit
7 against the taxpayer's adjusted gross income tax liability (IC 6-3-1
8 through IC 6-3-7) for each defibrillator placed in the taxpayer's
9 health club in a taxable year beginning after December 31, 2006, as
10 required by IC 24-4-15. The amount of the credit to which a
11 taxpayer is entitled under this section for a taxable year is equal to
12 the taxpayer's total unit cost for each defibrillator that the
13 taxpayer places in service in the taxpayer's health club in the
14 taxable year.

15 (g) A taxpayer is not entitled to a carryback, carry forward, or
16 refund of any unused credit. A taxpayer may not sell, assign,
17 convey, or otherwise transfer the tax credit provided by this
18 chapter.

19 (h) To obtain the credit provided by this section, the taxpayer
20 must:

- 21 (1) claim the credit on the taxpayer's state tax return or
22 returns in the manner prescribed by the department; and
23 (2) submit to the department proof of all information that the
24 department determines is necessary for the calculation of the
25 credit.

26 (i) If a pass through entity does not have adjusted gross income
27 tax liability against which the credit may be applied, a shareholder,
28 member, or partner of the pass through entity is entitled to a credit
29 equal to:

- 30 (1) the credit determined for the pass through entity for the
31 taxable year; multiplied by
32 (2) the percentage of the pass through entity's distributive
33 income to which the shareholder, member, or partner is
34 entitled.

35 (j) This section expires December 31, 2009."

36 Page 1, line 1, delete "IC 16-19-3-29" and insert "IC 16-19-3-29.2".

37 Page 1, line 3, delete "29." and insert "29.2".

38 Page 1, line 5, delete "automatic" and insert "automated".

- 1 Page 1, line 9, delete "Automatic" and insert "**Automated**".
- 2 Page 1, line 11, delete "automatic" and insert "**automated**".
- 3 Page 1, line 17, delete ";" and insert "**that is focused primarily on**
- 4 **cardiovascular exertion;**".
- 5 Page 2, line 8, after "least" insert ":".
- 6 Page 2, line 8, before "thirty" begin a new line double block
- 7 indented and insert:
- 8 "**(A) fifty (50) persons have:**
- 9 **(i) purchased; or**
- 10 **(ii) paid a fee for;**
- 11 **the right to use the physical fitness facilities; or**
- 12 **(B)**".
- 13 Page 2, line 14, after "colleges," insert "**and**".
- 14 Page 2, line 15, delete ", hospitals, hotels, and motels." and insert
- 15 ".".
- 16 Page 2, between lines 15 and 16, begin a new paragraph and insert:
- 17 "**(c) The term does not include a workout center in:**
- 18 **(1) a hospital licensed under IC 16-21 or a health facility**
- 19 **licensed under IC 16-28;**
- 20 **(2) a hotel or motel, unless the workout center allows**
- 21 **membership by individuals who are not guests of the hotel or**
- 22 **motel; or**
- 23 **(3) an apartment, a condominium, or a town home complex."**
- 24 Page 2, line 26, after "who" insert ":
- 25 **(A)**".
- 26 Page 2, line 27, delete "state department" and insert "**American Red**
- 27 **Cross or the American Heart Association; and**
- 28 **(B) is currently certified;**".
- 29 Page 2, line 27, beginning with "in", begin a new line block
- 30 indented.
- 31 Page 2, between lines 33 and 34, begin a new line block indented
- 32 and insert:
- 33 "**(5) Post a sign at each entrance to the health club that**
- 34 **indicates the location of each defibrillator."**
- 35 Page 2, line 35, after "involving" insert "**the use of or the failure to**
- 36 **use**".
- 37 Page 2, between lines 36 and 37, begin a new paragraph and insert:
- 38 "**Sec. 7. (a) The state department and the division of fire and**

1 **building safety may inspect a health club at any time:**
 2 **(1) according to rules adopted by the state department; or**
 3 **(2) in response to a filed complaint alleging noncompliance**
 4 **with this chapter.**
 5 **(b) A fire department may inspect a health club for compliance**
 6 **with this chapter as part of an inspection program under**
 7 **IC 36-8-17-8."**

8 Page 2, line 37, delete "7." and insert "8."

9 Page 2, line 39, delete "8." and insert "9."

10 Page 3, line 3, delete "automatic" and insert" **automated**".

11 Page 3, after line 4, begin a new paragraph and insert:

12 "SECTION 5. [EFFECTIVE JULY 1, 2007] **(a) Notwithstanding**
 13 **IC 24-4-15, as added by this act, a health club is not required to**
 14 **comply with IC 24-4-15, as added by this act, before July 1, 2008.**

15 **(b) This SECTION expires December 31, 2009.**

16 SECTION 6. **An emergency is declared for this act."**

17 Renumber all SECTIONS consecutively.

(Reference is to SB 134 as printed February 9, 2007.)

and when so amended that said bill do pass.

Representative Brown C