

# COMMITTEE REPORT

## MADAM PRESIDENT:

**The Senate Committee on Corrections, Criminal, and Civil Matters, to which was referred House Bill No. 1271, has had the same under consideration and begs leave to report the same back to the Senate 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 6-2.5-6-17 IS ADDED TO THE INDIANA CODE  
4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
5 1, 2009]: **Sec. 17. (a) A retail merchant that is a consignee in a retail  
6 transaction shall collect and remit the state gross retail tax on the  
7 gross retail income received in a consignment sale.**  
8           **(b) The retail merchant shall provide the consignor purchaser  
9 an invoice that shows that the state gross retail tax was paid to the  
10 retail merchant with a clear notation on the invoice that the item  
11 was a consignment sale by the retail merchant on behalf of (insert  
12 the name of the seller) to (insert the name of the purchaser)."**  
13           Page 1, line 5, delete "This" and insert "**(a) Except as provided in  
14 subsection (b), this**".  
15           Page 1, between lines 6 and 7, begin a new paragraph and insert:  
16           "**(b) This chapter does not apply to a work of art that has a**

- 1 **value less than fifty dollars (\$50)."**
- 2 Renumber all SECTIONS consecutively.  
(Reference is to HB 1271 as printed January 23, 2009.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 9, Nays 1.

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**Steele**

**Chairperson**