

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 353 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 6-2.5-3-1 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JANUARY 1, 2013]: Sec. 1. For purposes
5 of this chapter:
6 (a) "Use" means the exercise of any right or power of ownership
7 over tangible personal property.
8 (b) "Storage" means the keeping or retention of tangible personal
9 property in Indiana for any purpose except the subsequent use of that
10 property solely outside Indiana.
11 (c) "A retail merchant engaged in business in Indiana" **shall**
12 **collect and remit to the state the state gross retail tax or the use**
13 **tax, and** includes any retail merchant **who has sufficient contact with**
14 **this state, in accordance with the Constitution of the United States,**
15 **to allow the state to require the retail merchant to collect and remit**
16 **the state gross retail tax or use tax on sales of tangible personal**
17 **property or services made to persons in Indiana, and** makes retail
18 transactions in which a person acquires personal property or services
19 for use, storage, or consumption in Indiana. ~~and who:~~ **This definition**
20 **includes, a retail merchant who does any of the following:**
21 (1) maintains an office, place of distribution, sales location,
22 sample location, warehouse, storage place, or other place of
23 business which is located in Indiana and which the retail
24 merchant maintains, occupies, or uses, either permanently

1 or temporarily, either directly or indirectly, and either by the
2 retail merchant or through a representative, agent, or
3 subsidiary;
4 (2) maintains a representative, agent, salesman, canvasser, or
5 solicitor who, while operating in Indiana under the authority of
6 and on behalf of the retail merchant or a subsidiary of the retail
7 merchant, sells, delivers, installs, repairs, assembles, sets up,
8 accepts returns of, bills, invoices, or takes orders for sales of
9 tangible personal property or services to be used, stored, or
10 consumed in Indiana;
11 **(3) has a physical presence in Indiana, either directly**
12 **through its owned or leased property, or indirectly through**
13 **the ownership or lease of property by any related business**
14 **entity or association of the retail merchant engaged in**
15 **business in Indiana, including but not limited to a related**
16 **corporation, limited liability company, limited liability**
17 **partnership, limited partnership, general partnership or sole**
18 **proprietorship;**
19 (4) is otherwise required to register as a retail merchant under
20 IC 6-2.5-8-1; or
21 ~~(4)~~ (5) may be required by the state to collect tax under this
22 article to the extent allowed under the Constitution of the United
23 States and federal law.
24 (d) Notwithstanding any other provision of this section, tangible
25 or intangible property that is:
26 (1) owned or leased by a person that has contracted with a
27 commercial printer for printing; and
28 (2) located at the premises of the commercial printer;
29 shall not be considered to be, or to create, an office, a place of
30 distribution, a sales location, a sample location, a warehouse, a storage
31 place, or other place of business maintained, occupied, or used in any
32 way by the person. A commercial printer with which a person has
33 contracted for printing shall not be considered to be in any way a
34 representative, an agent, a salesman, a canvasser, or a solicitor for the
35 person."
36 Renumber all SECTIONS consecutively.
(Reference is to ESB 353 as printed February 24, 2012.)

Representative CRAWFORD