

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Agriculture and Natural Resources, to which was referred Senate Bill No. 350, 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 4, between lines 22 and 23, begin a new paragraph and insert:
2 "SECTION 3. IC 6-2.5-7-12 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 12. (a) Except as
4 provided in subsection (b), a distributor that prepays the state gross
5 retail tax under this chapter shall separately state the amount of tax
6 prepaid on the invoice the distributor issues to its purchaser or
7 recipient. The purchaser or recipient shall pay to the distributor an
8 amount equal to the prepaid tax.
9 (b) A distributor that:
10 (1) prepays the state gross retail tax under this chapter;
11 (2) is a retail merchant; and
12 (3) sells gasoline that is exempt from the gross retail tax, as
13 evidenced by a purchaser's exemption certificate issued by the
14 department;
15 may not require the exempt purchaser to pay the gross retail taxes
16 prepaid in the gasoline sold to the exempt purchaser. A distributor that
17 has prepaid gross retail taxes and has not been reimbursed because the
18 gasoline is sold to an exempt purchaser may file a claim for a refund,
19 (in addition to any claim for a refund under section 6 of this chapter);

1 if the amount of unreimbursed prepaid gross retail taxes exceeds five
 2 hundred dollars (\$500). A claim for a refund must be on the form
 3 approved by the department and include all supporting documentation
 4 reasonably required by the department. If a distributor files a completed
 5 refund claim form that includes all supporting documentation, the
 6 department shall authorize the auditor of state to issue a warrant for the
 7 refund.

8 SECTION 4. IC 15-15-12-13, AS ADDED BY P.L.2-2008,
 9 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2012]: Sec. 13. As used in this chapter, "producer" means a
 11 person engaged in the business of producing and marketing corn in
 12 Indiana under:

13 (1) the producer's own name; or

14 (2) **the name of an entity in which the producer has**
 15 **ownership.**"

16 Page 4, line 35, after "producers;" insert "**and**".

17 Page 4, delete line 36.

18 Page 4, line 37, delete "(5)" and insert "**(4)**".

19 Page 4, line 38, delete "years; and" and insert "**years.**".

20 Page 4, delete lines 39 through 40.

21 Page 7, delete lines 27 through 42, begin a new paragraph and
 22 insert:

23 "(b) The first purchaser of a quantity of corn shall deduct the
 24 assessment on the corn from the money to be paid to the producer
 25 based on the sale of the corn. A first purchaser shall accumulate
 26 assessments collected under this subsection throughout each of the
 27 following periods:

28 (1) January, February, and March.

29 (2) April, May, and June.

30 (3) July, August, and September.

31 (4) October, November, and December.

32 (c) At the end of each period, the first purchaser shall remit to the
 33 council all assessments collected during the period. A first purchaser
 34 who remits all assessments collected during a period within thirty (30)
 35 days after the end of the period is entitled to retain three percent (3%)
 36 of the total of the assessments as a handling fee.

37 **(d) The assessment on the sale of the corn must occur when the**
 38 **payment for the corn is received by the producer."**

1 Page 8, line 1, delete "(d)" and insert "(e)".

2 Page 9, after line 16, begin a new paragraph and insert:

3 "SECTION 10. IC 34-30-24-1, AS ADDED BY P.L.122-2006,
4 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2012]: Sec. 1. (a) As used in this chapter, "E85" has the
6 meaning set forth in IC 6-6-1.1-103.

7 (b) As used in this chapter, "flexible fuel vehicle" means any vehicle
8 that is equipped to operate when fueled entirely by E85.

9 (c) **As used in this chapter, "incompatible motor fuel" means a**
10 **motor fuel that is not compatible with use in a motor as determined**
11 **by the manufacturer of the motor.**

12 (d) **As used in this chapter, "motor fuel outlet" means a location**
13 **where motor fuel is sold at retail to the public.**

14 (e) (e) As used in this chapter, "qualified person or entity" means
15 any person or entity that sells, supplies, distributes, manufactures, or
16 refines E85.

17 (f) **As used in this chapter, "retail dealer" means a person who**
18 **sells motor fuel at retail.**

19 SECTION 11. IC 34-30-24-3 IS ADDED TO THE INDIANA
20 CODE AS A NEW SECTION TO READ AS FOLLOWS
21 [EFFECTIVE JULY 1, 2012]: **Sec. 3. A retail dealer is immune from**
22 **civil liability for property damages that result from the use in a**
23 **motor of an incompatible motor fuel dispensed by the retail dealer**
24 **at a motor fuel outlet if the incompatible motor fuel:**

25 (1) **conformed to standards and specifications for the motor**
26 **fuel as established under applicable federal and state laws;**

27 (2) **was selected for use in the motor by a person other than:**

28 (A) **the retail dealer; or**

29 (B) **an employee or agent of the retail dealer; and**

30 (3) **was dispensed from a motor fuel pump that conspicuously**

1 **displayed a label that correctly identified the type of motor fuel**
2 **that was dispensed from the pump."**

3 Renumber all SECTIONS consecutively.
(Reference is to SB 350 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 10, Nays 0.

Mishler

Chairperson