



February 7, 2017

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## HOUSE BILL No. 1013

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DIGEST OF HB 1013 (Updated February 6, 2017 12:40 pm - DI 58)

**Citations Affected:** IC 6-2.5.

**Synopsis:** Vending machine sales of food. Eliminates the state gross retail tax on food sold through a vending machine beginning January 1, 2018.

**Effective:** January 1, 2018.

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### Ober, Karickhoff, Porter, Klinker

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January 4, 2017, read first time and referred to Committee on Ways and Means.  
February 6, 2017, amended, reported — Do Pass.

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HB 1013—LS 6116/DI 120





February 7, 2017

First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

## HOUSE BILL No. 1013

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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 6-2.5-5-20, AS AMENDED BY P.L.113-2010,  
2 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2018]: Sec. 20. (a) Sales of food and food ingredients for  
4 human consumption are exempt from the state gross retail tax.  
5 (b) For purposes of this section, the term "food and food ingredients  
6 for human consumption" includes **the following**:  
7 (1) The following items if sold without eating utensils provided  
8 by the seller:  
9 (1) (A) Food sold by a seller whose proper primary NAICS  
10 classification is manufacturing in sector 311, except subsector  
11 3118 (bakeries).  
12 (2) (B) Food sold in an unheated state by weight or volume as  
13 a single item.  
14 (3) (C) Bakery items, including bread, rolls, buns, biscuits,  
15 bagels, croissants, pastries, donuts, danish, cakes, tortes, pies,  
16 tarts, muffins, bars, cookies, and tortillas.  
17 (2) Food sold through a vending machine.

HB 1013—LS 6116/DI 120



1 (c) Except as otherwise provided by subsection (b), for purposes of  
2 this section, the term "food and food ingredients for human  
3 consumption" does not include:

4 (1) candy;

5 (2) alcoholic beverages;

6 (3) soft drinks;

7 ~~(4) food sold through a vending machine;~~

8 ~~(5) (4) food sold in a heated state or heated by the seller;~~

9 ~~(6) (5) two (2) or more food ingredients mixed or combined by~~  
10 ~~the seller for sale as a single item (other than food that is only cut,~~  
11 ~~repackaged, or pasteurized by the seller, and eggs, fish, meat,~~  
12 ~~poultry, and foods containing these raw animal foods requiring~~  
13 ~~cooking by the consumer as recommended by the federal Food~~  
14 ~~and Drug Administration in chapter 3, subpart 3-401.11 of its~~  
15 ~~Food Code so as to prevent food borne illnesses);~~

16 ~~(7) (6) food sold with eating utensils provided by the seller,~~  
17 ~~including plates, knives, forks, spoons, glasses, cups, napkins, or~~  
18 ~~straws (for purposes of this subdivision, a plate does not include~~  
19 ~~a container or packaging used to transport the food);~~

20 ~~(8) (7) tobacco; or~~

21 ~~(9) (8) dietary supplements.~~



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1013, 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:

Page 1, delete lines 1 through 17.

Page 2, delete lines 1 through 5.

Page 2, line 8, delete "JULY 1, 2017]:" and insert "JANUARY 1, 2018]:".

Page 2, line 22, delete "after June 30, 2019".

Page 2, line 29, delete "before July 1, 2019;" and insert ";".

Page 2, strike line 29.

Page 2, line 30, strike "(5)" and insert "(4)".

Page 2, line 31, strike "(6)" and insert "(5)".

Page 2, line 38, strike "(7)" and insert "(6)".

Page 2, line 42, strike "(8)" and insert "(7)".

Page 3, line 1, strike "(9)" and insert "(8)".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1013 as introduced.)

BROWN T

Committee Vote: yeas 18, nays 2.

