

# HOUSE BILL No. 1620

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-30.1.

**Synopsis:** Sales tax exemption for mining safety property. Provides a sales tax exemption for property acquired for the purpose of complying with mining safety statutes or regulations if the person acquiring the property is engaged in: (1) the business of mining; or (2) providing goods or services on a mine safety regulated site to one or more persons engaged in the business of mining.

**Effective:** July 1, 2019.

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January 22, 2019, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

# HOUSE BILL No. 1620

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 6-2.5-5-30.1 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2019]: **Sec. 30.1. (a) Sales of tangible**  
4 **personal property are exempt from the state gross retail tax if:**  
5 **(1) the property:**  
6 **(A) constitutes, is incorporated into, or is consumed in the**  
7 **operation of a device, facility, or structure; or**  
8 **(B) is a safety related item, including clothing, protective**  
9 **gear, a monitoring device, or a similar item;**  
10 **predominantly used and acquired for the purpose of**  
11 **complying with any state, local, or federal safety statutes,**  
12 **regulations, or standards; and**  
13 **(2) the person acquiring the property is engaged in:**  
14 **(A) the business of mining; or**  
15 **(B) providing goods or services on a mine safety regulated**  
16 **site to one (1) or more persons engaged in the business of**  
17 **mining.**



- 1           **(b) The part of the sales price of tangible personal property that**
- 2           **is exempt from state gross retail taxes under this section equals the**
- 3           **product of:**
- 4                 **(1) the total sales price; multiplied by**
- 5                 **(2) one hundred percent (100%).**

