



February 17, 2023

SENATE BILL No. 25

DIGEST OF SB 25 (Updated February 14, 2023 11:50 am - DI 106)

Citations Affected: IC 6-7; IC 35-52.

Synopsis: Cigarette tax evasion. Provides that if a person unlawfully transports cigarettes without an Indiana tax stamp, the person commits: (1) a Class C infraction if a person possesses more than 1,000 cigarettes; (2) a Class B misdemeanor if the number of cigarettes is between 2,000 and 7,500; (3) a Class A misdemeanor if the number of cigarettes is between 7,500 and 15,000; and (4) a Level 6 felony if the number of cigarettes is at least 15,000.

Effective: July 1, 2023.

Crider

January 9, 2023, read first time and referred to Committee on Corrections and Criminal Law.
February 16, 2023, amended, reported favorably — Do Pass.

SB 25—LS 6196/DI 149



February 17, 2023

First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

SENATE BILL No. 25

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 6-7-1-19.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 19.5. **(a) This section**
3 **does not apply to licensed distributors, to common carriers, or to**
4 **employees of the state or federal government who are performing**
5 **their official duties in the enforcement of this chapter.**
6 **(b)** A person who transports cigarettes which do not bear an Indiana
7 tax stamp over Indiana highways shall carry invoices or delivery tickets
8 for those cigarettes containing the following information:
9 (1) The name and address of the consignor or seller.
10 (2) The name and address of the consignee or purchaser.
11 (3) The quantity and brands of the cigarettes. ~~and~~
12 (4) The name and address of the person liable for the tax imposed
13 on those cigarettes under this chapter.
14 However, ~~this section does not apply to licensed distributors; to~~
15 ~~common carriers; or to employees of the state or federal government~~
16 ~~who are performing their official duties in the enforcement of this~~
17 ~~chapter.~~

SB 25—LS 6196/DI 149



1 (c) A person who:

2 (1) violates subsection (b); and

3 (2) possesses more than one thousand (1,000) cigarettes;
4 commits a Class C infraction.

5 (d) A person who knowingly or intentionally violates subsection
6 (b) commits a:

7 (1) Class B misdemeanor if the number of cigarettes involved
8 is more than two thousand (2,000) and less than seven
9 thousand five hundred (7,500);

10 (2) Class A misdemeanor if the number of cigarettes involved
11 is at least seven thousand five hundred (7,500) and less than
12 fifteen thousand (15,000); and

13 (3) Level 6 felony if the number of cigarettes is at least fifteen
14 thousand (15,000).

15 SECTION 2. IC 35-52-6-47.5 IS ADDED TO THE INDIANA
16 CODE AS A NEW SECTION TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2023]: Sec. 47.5. IC 6-7-1-19.5 defines a
18 crime concerning tobacco taxes.



COMMITTEE REPORT

Madam President: The Senate Committee on Corrections and Criminal Law, to which was referred Senate Bill No. 25, 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:

Page 2, delete lines 1 through 2, begin a new paragraph and insert:

"(c) A person who:

(1) violates subsection (b); and

(2) possesses more than one thousand (1,000) cigarettes;

commits a Class C infraction.

(d) A person who knowingly or intentionally violates subsection (b) commits a:

(1) Class B misdemeanor if the number of cigarettes involved is more than two thousand (2,000) and less than seven thousand five hundred (7,500);

(2) Class A misdemeanor if the number of cigarettes involved is at least seven thousand five hundred (7,500) and less than fifteen thousand (15,000); and

(3) Level 6 felony if the number of cigarettes is at least fifteen thousand (15,000)."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 25 as introduced.)

FREEMAN, Chairperson

Committee Vote: Yeas 8, Nays 0.

