

# SENATE BILL No. 228

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-33-19-6; IC 5-2-6.7; IC 6-2.5; IC 6-3-2.1-4; IC 6-3.1-30-12; IC 6-6-2.5-41; IC 6-7; IC 6-8.1; IC 7.1-4; IC 8-1-2.8-24; IC 13-20-13-7; IC 16-42-5.2-3.5; IC 22-11-14-1; IC 24-5-0.5-4; IC 33-37-5-15; IC 34-6-2-20; IC 36-8-16.6-10.

**Synopsis:** Various tax matters. Amends the economic threshold for sales tax nexus to remove the number of sales transactions in the state as one of the two current triggers that require retail merchants to collect and remit sales tax. Allows a retail merchant that receives 75% or more of its receipts from the sale of prepared food to elect to claim a sales tax exemption on transactions involving electricity equal to 50% of the tax imposed on the transactions. Makes certain changes to statutes of limitations provisions. Requires sheriffs to transfer funds collected through executions of tax warrants twice a month electronically through the department of state revenue (department) payment portal. Specifies that the service of process fee for postjudgment service can only be assessed one time per case. Authorizes the department to disclose a taxpayer's name and other personal identification information with a tax preparer or tax preparation software provider in cases where the department suspects that a fraudulent return has been filed on behalf of a taxpayer and that the system of a taxpayer's previous year tax preparer or tax preparation software provider has been breached. Specifies the pass through entity tax liability for pass through entities in certain circumstances. Repeals an outdated provision that requires an owner of a truck stop to obtain a license from the department. Reorganizes certain retail merchant certificate provisions. Makes clarifying and technical changes.

**Effective:** Upon passage; January 1, 2022 (retroactive); January 1, 2024 (retroactive); July 1, 2024; January 1, 2025.

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## Holdman

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January 10, 2024, read first time and referred to Committee on Tax and Fiscal Policy.

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Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

# SENATE BILL No. 228



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 4-33-19-6, AS AMENDED BY P.L.94-2008,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2025]: Sec. 6. The division shall, on behalf of the  
4 department of state revenue or the alcohol and tobacco commission,  
5 conduct a license revocation action against a licensed entity for any  
6 revocation action authorized by any of the following statutes:

- 7 (1) ~~IC 6-2.5-8-7(g)~~. **IC 6-2.5-8-7(a)(7)**.
- 8 (2) IC 7.1-3-18.5.
- 9 (3) IC 7.1-3-23-2(b).
- 10 (4) IC 7.1-3-23-5 with respect to a violation of IC 35-45-5-3,  
11 IC 35-45-5-3.5, or IC 35-45-5-4.

12 SECTION 2. IC 5-2-6.7-2, AS ADDED BY P.L.130-2009,  
13 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2024]: Sec. 2. As used in this chapter, "domestic violence  
15 prevention and treatment center" means an organized entity:

- 16 (1) established by:  
17 (A) a city, town, county, or township; or



1 (B) an entity exempted from the gross retail tax under  
 2 ~~IC 6-2.5-5-21(b)(1)(B)~~; **IC 6-2.5-5-25(a)(1)(B)**; and  
 3 (2) created to provide services to prevent and treat domestic or  
 4 family violence.

5 SECTION 3. IC 5-2-6.7-9, AS AMENDED BY P.L.219-2023,  
 6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 9. A city, town, county, or township or an entity  
 8 that is exempted from the gross retail tax under ~~IC 6-2.5-5-21(b)(1)(B)~~  
 9 **IC 6-2.5-5-25(a)(1)(B)** that desires to receive a grant under this chapter  
 10 must apply in the manner prescribed by the rules of the division.

11 SECTION 4. IC 6-2.5-2-1, AS AMENDED BY P.L.146-2020,  
 12 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 1. (a) An excise tax,  
 14 known as the state gross retail tax, is imposed on retail transactions  
 15 made in Indiana.

16 (b) The person who acquires property in a retail transaction is liable  
 17 for the tax on the transaction and, except as otherwise provided in this  
 18 chapter, shall pay the tax to the retail merchant as a separate added  
 19 amount to the consideration in the transaction. A retail merchant that  
 20 has either physical presence in Indiana as described in subsection (c)  
 21 or that meets ~~one (1) or both of the thresholds~~ **the threshold** in  
 22 subsection (d) shall collect the tax as agent for the state.

23 (c) A retail merchant has physical presence in Indiana when the  
 24 retail merchant:

25 (1) maintains an office, place of distribution, sales location,  
 26 sample location, warehouse, storage place, or other place of  
 27 business which is located in Indiana and which the retail  
 28 merchant maintains, occupies, or uses, either permanently or  
 29 temporarily, either directly or indirectly, and either by the retail  
 30 merchant or through a representative, agent, or subsidiary;

31 (2) maintains a representative, agent, salesperson, canvasser, or  
 32 solicitor who, while operating in Indiana under the authority of  
 33 and on behalf of the retail merchant or a subsidiary of the retail  
 34 merchant, sells, delivers, installs, repairs, assembles, sets up,  
 35 accepts returns of, bills, invoices, or takes orders for sales of  
 36 tangible personal property or services to be used, stored, or  
 37 consumed in Indiana; or

38 (3) is otherwise required to register as a retail merchant under  
 39 IC 6-2.5-8-1.

40 (d) A retail merchant that does not have a physical presence in  
 41 Indiana shall, as an agent for the state, collect the gross retail tax on a  
 42 retail transaction made in Indiana, remit the gross retail tax as provided



1 in this article, and comply with all applicable procedures and  
 2 requirements of this article as if the retail merchant has a physical  
 3 presence in Indiana, if the retail ~~merchant~~ **merchant's gross revenue**  
 4 **from any combination of:** ~~meets either of the following conditions for~~  
 5 ~~the calendar year in which the retail transaction is made or for the~~  
 6 ~~calendar year preceding the calendar year in which the retail~~  
 7 ~~transaction is made:~~

8 (1) ~~The retail merchant's gross revenue from any combination of:~~

9 (A) ~~(1) the sale of tangible personal property that is delivered into~~  
 10 ~~Indiana;~~

11 (B) ~~(2) a product transferred electronically into Indiana; or~~

12 (C) ~~(3) a service delivered in Indiana;~~

13 exceeds one hundred thousand dollars (\$100,000) **for the calendar**  
 14 **year in which the retail transaction is made or for the calendar**  
 15 **year preceding the calendar year in which the retail transaction is**  
 16 **made.**

17 (2) ~~The retail merchant sells any combination of:~~

18 (A) ~~tangible personal property that is delivered into Indiana;~~

19 (B) ~~a product transferred electronically into Indiana; or~~

20 (C) ~~a service delivered in Indiana;~~

21 ~~in two hundred (200) or more separate transactions.~~

22 (e) A marketplace facilitator must include both transactions made  
 23 on its own behalf and transactions facilitated for sellers under  
 24 IC 6-2.5-4-18 for purposes of establishing the requirement to collect  
 25 gross retail tax without having a physical presence in Indiana for  
 26 purposes of subsection (d). In addition, except in instances where the  
 27 marketplace facilitator has not met the ~~thresholds~~ **threshold** in  
 28 subsection (d), the transactions of the seller made through the  
 29 marketplace are not counted toward the seller for purposes of  
 30 determining whether the seller has met the ~~thresholds~~ **threshold** in  
 31 subsection (d).

32 SECTION 5. IC 6-2.5-5-5.1, AS AMENDED BY P.L.137-2022,  
 33 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JANUARY 1, 2025]: Sec. 5.1. (a) As used in this section, "tangible  
 35 personal property" includes electricity, gas, water, and steam.

36 (b) Transactions involving tangible personal property are exempt  
 37 from the state gross retail tax if the person acquiring the property  
 38 acquires it for direct consumption as a material to be consumed in the  
 39 direct production of other tangible personal property in the person's  
 40 business of manufacturing, mining, production, processing, repairing,  
 41 recycling (as defined in section 45.8 of this chapter), refining, oil  
 42 extraction, mineral extraction, irrigation, agriculture, floriculture,



1 arboriculture, or horticulture. This exemption includes transactions  
 2 involving acquisitions of tangible personal property used in  
 3 commercial printing.

4 (c) Transactions involving tangible personal property are exempt  
 5 from the state gross retail tax if the person acquiring that property:

- 6 (1) acquires it for the person's direct consumption as a material to
- 7 be consumed in an industrial processing service; and
- 8 (2) is an industrial processor.

9 (d) Transactions involving tangible personal property are exempt  
 10 from the state gross retail tax if the person acquiring the property:

11 (1) acquires it for the person's direct consumption as a material to  
 12 be consumed in:

13 (A) the direct application of fertilizers, pesticides, fungicides,  
 14 seeds, and other tangible personal property; or

15 (B) the direct extraction, harvesting, or processing of  
 16 agricultural commodities;

17 for consideration; and

18 (2) is occupationally engaged in providing the services described  
 19 in subdivision (1) on property that is:

20 (A) owned or rented by another person occupationally engaged  
 21 in agricultural production; and

22 (B) used for agricultural production.

23 (e) Transactions involving electricity, gas, water, and steam  
 24 delivered through a single meter provided by a public utility are exempt  
 25 if the electrical energy, natural or artificial gas, water, steam, or steam  
 26 heat is consumed for a purpose exempted pursuant to this section and  
 27 the electricity, gas, water, or steam is predominately used by the  
 28 purchaser for one (1) or more of the purposes exempted by this section.

29 **(f) A retail merchant that receives seventy-five percent (75%)**  
 30 **or more of its receipts from the sale of prepared food as defined in**  
 31 **section 20(c)(4), 20(c)(5), and 20(c)(6) of this chapter, including**  
 32 **bakery items, may elect to claim an exemption equal to fifty**  
 33 **percent (50%) of the gross retail tax imposed on transactions**  
 34 **involving electricity purchased by the retail merchant that is**  
 35 **derived through a single meter. The election must be submitted on**  
 36 **forms provided by the department. Upon acceptance of the**  
 37 **election, the department shall issue a partial exemption certificate**  
 38 **to the utility and any third party suppliers, if applicable. The**  
 39 **election may also be submitted with a claim for refund. The**  
 40 **election is irrevocable for any period for which the partial**  
 41 **exemption has already been claimed. The election can be**  
 42 **withdrawn on a prospective basis.**



1 SECTION 6. IC 6-2.5-5-21, AS AMENDED BY P.L.137-2022,  
 2 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 21. ~~(a)~~ For purposes of this section, "private  
 4 benefit or gain" does not include reasonable compensation paid to an  
 5 employee for work or services actually performed.

6 ~~(b)~~ (a) Sales of food and food ingredients are exempt from the state  
 7 gross retail tax if:

- 8 (1) the seller meets the filing requirements under subsection ~~(d)~~  
 9 (c) and is an organization described in section 25(a)(1) of this  
 10 chapter;  
 11 (2) the purchaser is a person confined to the purchaser's home  
 12 because of age, sickness, or infirmity;  
 13 (3) the seller delivers the food and food ingredients to the  
 14 purchaser; and  
 15 (4) the delivery is prescribed as medically necessary by a  
 16 physician licensed to practice medicine in Indiana.

17 ~~(c)~~ (b) Sales of food and food ingredients are exempt from the state  
 18 gross retail tax if the seller is an organization described in section  
 19 25(a)(1) of this chapter, and the purchaser is a patient in a hospital  
 20 operated by the seller.

21 ~~(d)~~ (c) To obtain the exemption provided by this section, a taxpayer  
 22 must follow the procedures set forth in section 25(c) of this chapter.

23 SECTION 7. IC 6-2.5-5-25, AS AMENDED BY P.L.56-2023,  
 24 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JULY 1, 2024]: Sec. 25. (a) Transactions involving tangible personal  
 26 property, accommodations, or service are exempt from the state gross  
 27 retail tax, if the person acquiring the property, accommodations, or  
 28 service:

29 (1) is any of the following types of organizations:

30 (A) A fraternity, a sorority, or a student cooperative housing  
 31 organization that is connected with and under the supervision  
 32 of a postsecondary educational institution if no part of its  
 33 income is used for the private benefit or gain of any member,  
 34 trustee, shareholder, employee, or associate.

35 (B) Any:

- 36 (i) institution;  
 37 (ii) trust;  
 38 (iii) group;  
 39 (iv) united fund;  
 40 (v) affiliated agency of a united fund;  
 41 (vi) nonprofit corporation;  
 42 (vii) cemetery association; or



- 1 (viii) organization;  
 2 that is organized and operated exclusively for religious,  
 3 charitable, scientific, literary, educational, or civic purposes if  
 4 no part of its income is used for the private benefit or gain of  
 5 any member, trustee, shareholder, employee, or associate.  
 6 (C) A group, an organization, or a nonprofit corporation that  
 7 is organized and operated for fraternal or social purposes, or  
 8 as a business league or association, and not for the private  
 9 benefit or gain of any member, trustee, shareholder, employee,  
 10 or associate.  
 11 (D) A:  
 12 (i) hospital licensed by the Indiana department of health;  
 13 (ii) shared hospital services organization exempt from  
 14 federal income taxation by Section 501(c)(3) or 501(e) of  
 15 the Internal Revenue Code;  
 16 (iii) labor union;  
 17 (iv) church;  
 18 (v) monastery;  
 19 (vi) convent;  
 20 (vii) school that is a part of the Indiana public school  
 21 system;  
 22 (viii) parochial school regularly maintained by a recognized  
 23 religious denomination; or  
 24 (ix) trust created for the purpose of paying pensions to  
 25 members of a particular profession or business who created  
 26 the trust for the purpose of paying pensions to each other;  
 27 if the taxpayer is not organized or operated for private profit or  
 28 gain;  
 29 (2) uses the property, accommodations, or service to carry on or  
 30 to raise money to carry on its not-for-profit purpose; and  
 31 (3) is not an organization operated predominantly for social  
 32 purposes.  
 33 (b) Transactions involving tangible personal property or service are  
 34 exempt from the state gross retail tax, if the person acquiring the  
 35 property or service:  
 36 (1) is a fraternity, sorority, or student cooperative housing  
 37 organization described in subsection (a)(1)(A); and  
 38 (2) uses the property or service to carry on its ordinary and usual  
 39 activities and operations as a fraternity, sorority, or student  
 40 cooperative housing organization.  
 41 (c) To obtain the exemption provided by this section, a taxpayer  
 42 must file an application for exemption with the department not later



1 than one hundred twenty (120) days after the taxpayer's formation. In  
 2 addition, the taxpayer must file a report with the department on or  
 3 before the fifteenth day of the fifth month every five (5) years following  
 4 the date of its formation. The report must be filed electronically with  
 5 the department in the manner determined by the department. If a  
 6 taxpayer fails to file the report, the department shall notify the taxpayer  
 7 of the failure. If within sixty (60) days after receiving such notice the  
 8 taxpayer does not provide the report, the taxpayer's exemption shall be  
 9 canceled. However, the department may reinstate the taxpayer's  
 10 exemption if the taxpayer shows by petition that the failure was due to  
 11 reasonable cause.

12 (d) Notwithstanding subsection (c), a taxpayer filing a report under  
 13 this subsection or section 21(d) of this chapter (prior to recodification)  
 14 after December 31, 2021, and before January 1, 2023, will be required  
 15 to file the next required report on or before the following dates:

16 (1) May 15, 2024, if the taxpayer does not have a federal  
 17 employer identification number or has a federal employer  
 18 identification number ending in 00 through 24, inclusive.

19 (2) May 15, 2025, if the taxpayer has a federal employer  
 20 identification number ending in 25 through 49, inclusive.

21 (3) May 15, 2026, if the taxpayer has a federal employer  
 22 identification number ending in 50 through 74, inclusive.

23 (4) May 15, 2027, if the taxpayer has a federal employer  
 24 identification number ending in 75 through 99, inclusive.

25 **(e) For purposes of this section, "private benefit or gain" does**  
 26 **not include reasonable compensation paid to an employee for work**  
 27 **or services actually performed.**

28 SECTION 8. IC 6-2.5-5-38.1 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 38.1. (a) As used in this  
 30 section, "service center" ~~has the meaning set forth in IC 6-3.1-15-3.~~  
 31 **means an educational service center established under IC 20-20-1.**

32 (b) As used in this section, "school" means a public or private  
 33 elementary or secondary school containing students in any grade from  
 34 grade 1 through grade 12.

35 (c) As used in this chapter, "qualified computer equipment" ~~has the~~  
 36 ~~meaning set forth in IC 6-3.1-15-2.~~ **means computer equipment,**  
 37 **including hardware and software, specified by the state board of**  
 38 **education under IC 6-3.1-15-10 (as in effect on January 1, 2012).**

39 (d) Sales of qualified computer equipment are exempt from the state  
 40 gross retail tax, if:

41 (1) the seller is a service center or school;

42 (2) the purchaser is a parent or guardian of a student who is





1 enrolled in a school; and

2 (3) the qualified computer equipment is sold to the parent or  
3 guardian under IC 6-3.1-15-12 (**as in effect on January 1, 2012**).

4 SECTION 9. IC 6-2.5-8-1, AS AMENDED BY P.L.165-2021,  
5 SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JANUARY 1, 2025]: Sec. 1. (a) A retail merchant may not make a  
7 retail transaction in Indiana, unless the retail merchant has applied for  
8 a registered retail merchant's certificate.

9 (b) A retail merchant may obtain a registered retail merchant's  
10 certificate by filing an application with the department and paying a  
11 registration fee of twenty-five dollars (\$25) for each place of business  
12 listed on the application. The retail merchant shall also provide such  
13 security for payment of the tax as the department may require under  
14 IC 6-2.5-6-12.

15 (c) The retail merchant shall list on the application the location  
16 (including the township) of each place of business where the retail  
17 merchant makes retail transactions. However, if the retail merchant  
18 does not have a fixed place of business, the retail merchant shall list the  
19 retail merchant's residence as the retail merchant's place of business. In  
20 addition, a public utility may list only its principal Indiana office as its  
21 place of business for sales of public utility commodities or service, but  
22 the utility must also list on the application the places of business where  
23 it makes retail transactions other than sales of public utility  
24 commodities or service.

25 (d) Upon receiving a proper application, the correct fee, and the  
26 security for payment, if required, the department shall issue to the retail  
27 merchant a separate registered retail merchant's certificate for each  
28 place of business listed on the application. Each certificate shall bear  
29 a serial number and the location of the place of business for which it is  
30 issued.

31 (e) The department may deny an application for a registered retail  
32 merchant's certificate if the applicant's business is **owned**, operated,  
33 managed, or otherwise controlled by ~~or affiliated with~~ a person  
34 ~~including a relative, family member, responsible officer, or owner,~~ who  
35 the department has determined:

36 (1) failed to:

37 (A) file all tax returns or information reports with the  
38 department for listed taxes; or

39 (B) pay all taxes, penalties, and interest to the department for  
40 listed taxes; and

41 (2) the business of the person who has failed to file all tax returns  
42 or information reports under subdivision (1)(A) or who has failed



- 1 to pay all taxes, penalties, and interest under subdivision (1)(B)  
 2 is substantially similar to the business of the applicant.
- 3 (f) If a retail merchant intends to make retail transactions during a  
 4 calendar year at a new Indiana place of business, the retail merchant  
 5 must file a supplemental application and pay the fee for that place of  
 6 business.
- 7 (g) Except as provided in subsection (i), a registered retail  
 8 merchant's certificate is valid for two (2) years after the date the  
 9 registered retail merchant's certificate is originally issued or renewed.  
 10 If the retail merchant has filed all returns and remitted all **listed** taxes  
 11 **that** the retail merchant is currently obligated to file or remit, the  
 12 department shall renew the registered retail merchant's certificate  
 13 within thirty (30) days after the expiration date, at no cost to the retail  
 14 merchant. Before issuing or renewing the registered retail merchant  
 15 certification, the department may require the following to be provided:
- 16 (1) The names and addresses of the retail merchant's principal  
 17 employees, agents, or representatives. ~~who engage in Indiana in~~  
 18 ~~the solicitation or negotiation of the retail transaction.~~
- 19 (2) The location of all of the retail merchant's places of business  
 20 in Indiana, including offices and distribution houses.
- 21 (3) Any other information that the department requests.
- 22 (h) The department may not renew a registered retail merchant  
 23 certificate of a retail merchant who is ~~delinquent in remitting~~  
 24 ~~withholding taxes required to be remitted under IC 6-3-4, the electronic~~  
 25 ~~cigarette tax under IC 6-7-4, or sales or use tax. **has not filed all**~~  
 26 **returns and remitted all listed taxes that the retail merchant is**  
 27 **currently obligated to file or remit.** The department, at least sixty  
 28 (60) days before the date on which a retail merchant's registered retail  
 29 merchant's certificate expires, shall notify a retail merchant who is  
 30 ~~delinquent in remitting withholding taxes required to be remitted under~~  
 31 ~~IC 6-3-4, the electronic cigarette tax under IC 6-7-4, or sales or use tax~~  
 32 **has not filed all returns and remitted all listed taxes that the retail**  
 33 **merchant is currently obligated to file or remit** that the department  
 34 will not renew the retail merchant's registered retail merchant's  
 35 certificate.
- 36 (i) If:
- 37 (1) a retail merchant has been notified by the department that the  
 38 retail merchant is ~~delinquent in remitting withholding taxes or~~  
 39 ~~sales or use tax **has not filed all returns and remitted all listed**~~  
 40 **taxes that the retail merchant is currently obligated to file or**  
 41 **remit** in accordance with subsection (h); and  
 42 (2) the retail merchant **files all returns and** pays the outstanding



1 liability before the expiration of the retail merchant's registered  
2 retail merchant's certificate;  
3 the department shall renew the retail merchant's registered retail  
4 merchant's certificate for one (1) year.

5 (j) The department may permit an out-of-state retail merchant to  
6 collect the gross retail tax in instances where the retail merchant has  
7 not met the ~~thresholds~~ **threshold** in IC 6-2.5-2-1(d). However, before  
8 the out-of-state retail merchant may collect the tax, the out-of-state  
9 retail merchant must obtain a registered retail merchant's certificate in  
10 the manner provided by this section. Upon receiving the certificate, the  
11 out-of-state retail merchant becomes subject to the same conditions and  
12 duties as an Indiana retail merchant and must then collect the gross  
13 retail tax due on all retail transactions that the out-of-state retail  
14 merchant knows are sourced to Indiana pursuant to IC 6-2.5-13-1.

15 (k) Except as provided in subsection (l), the department shall submit  
16 to the township assessor, or the county assessor if there is no township  
17 assessor for the township, before January 15 of each year:

- 18 (1) the name of each retail merchant that has newly obtained a  
19 registered retail merchant's certificate during the preceding year  
20 for a place of business located in the township or county;
- 21 (2) the address of each place of business of the taxpayer in the  
22 township or county described in subdivision (1);
- 23 (3) the name of each retail merchant that:
  - 24 (A) held a registered retail merchant's certificate at any time  
25 during the preceding year for a place of business located in the  
26 township or county; and
  - 27 (B) had ceased to hold the registered retail merchant's  
28 certificate at the end of the preceding year for the place of  
29 business; and
- 30 (4) the address of each place of business described in subdivision  
31 (3).

32 (l) If the duties of the township assessor have been transferred to the  
33 county assessor as described in IC 6-1.1-1-24, the department shall  
34 submit the information listed in subsection (k) to the county assessor.

35 SECTION 10. IC 6-2.5-8-7, AS AMENDED BY P.L.194-2023,  
36 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
37 JANUARY 1, 2025]: Sec. 7. (a) The department may, for good cause,  
38 revoke a certificate issued under ~~section 1 or 4~~ of this chapter.  
39 However, the department must give the certificate holder at least five  
40 (5) days notice before it revokes the certificate under this subsection.  
41 Good cause for revocation may include the following:

- 42 (1) Failure to:



- 1 (A) file a return required under this chapter or for any tax  
 2 collected for the state in trust; or  
 3 (B) remit any tax collected for the state in trust.
- 4 (2) Being charged with a violation of any provision under IC 35.  
 5 (3) Being subject to a court order under IC 7.1-2-6-7,  
 6 IC 32-30-6-8, IC 32-30-7, or IC 32-30-8.  
 7 (4) Being charged with a violation of IC 23-15-12.  
 8 (5) Operating as a retail merchant where the certificate issued  
 9 under section † of this chapter could have been denied under  
 10 section †(e) of this chapter prior to its issuance.  
 11 **(5) The certificate holder or an officer, a director, a manager,  
 12 or a partner of the certificate holder has been convicted for an  
 13 offense under IC 35-48-4 and the conviction involved the sale  
 14 of or the offer to sell, in the normal course of business, a  
 15 synthetic drug (as defined in IC 35-31.5-2-321), a synthetic  
 16 drug lookalike substance (as defined in IC 35-31.5-2-321.5  
 17 (before its repeal on July 1, 2019)), a controlled substance  
 18 analog (as defined in IC 35-48-1-9.3), or a substance  
 19 represented to be a controlled substance (as described in  
 20 IC 35-48-4-4.6) by a retail merchant in a place of business for  
 21 which the retail merchant has been issued a registered retail  
 22 merchant's certificate under this chapter.**  
 23 **(6) The certificate holder or an officer, a director, a manager,  
 24 or a partner of the certificate holder has a judgment for a  
 25 violation of IC 35-48-4-10.5 (before its repeal on July 1, 2019)  
 26 as an infraction and the violation involved the sale of or the  
 27 offer to sell, in the normal course of business, a synthetic drug  
 28 or a synthetic drug lookalike substance by a retail merchant  
 29 in a place of business for which the retail merchant has been  
 30 issued a registered retail merchant's certificate under this  
 31 chapter.**  
 32 **(7) The certificate holder or an officer, a director, a manager,  
 33 or a partner of the certificate holder has been convicted for an  
 34 offense under IC 35-45-5-3, IC 35-45-5-3.5, or IC 35-45-5-4.**  
 35 **(8) The retail merchant has defaulted on a payment plan for  
 36 a listed tax that was entered into prior to the date of the most  
 37 recent renewal of its retail merchant's certificate.**

38 The department may revoke a certificate **under subdivision (2)** before  
 39 a criminal adjudication or without a criminal charge being filed. If the  
 40 department gives notice of an intent to revoke based on an alleged  
 41 violation of subdivision (2), the department shall hold a public hearing  
 42 to determine whether good cause exists. ~~If the department finds in a~~



1 public hearing by a preponderance of the evidence that a person has  
 2 committed a violation described in subdivision (2); the department  
 3 shall proceed in accordance with subsection (i) (if the violation resulted  
 4 in a criminal conviction) or subsection (j) (if the violation resulted in  
 5 a judgment for an infraction): **A person that has a certificate revoked  
 6 pursuant to subdivision (2), (5), (6), or (7) must wait one (1) year  
 7 from the date of the revocation before reapplying for a certificate.  
 8 The department may issue the certificate upon reapplication or  
 9 hold a hearing to determine whether good cause exists for denying  
 10 the application for a certificate.**

11 (b) The department ~~shall~~ **may** revoke a certificate issued under  
 12 ~~section 4 or 4~~ of this chapter if, for a period of ~~three (3) years; six (6)~~  
 13 **months**, the certificate holder fails to:

- 14 (1) file the returns required by IC 6-2.5-6-1; or
- 15 (2) report the collection of any state gross retail or use tax on the  
 16 returns filed under IC 6-2.5-6-1.

17 However, the department must give the certificate holder at least five  
 18 (5) days notice before it revokes the certificate.

19 (c) The department may, for good cause, revoke a certificate issued  
 20 under ~~section 4~~ of this chapter after at least five (5) days notice to the  
 21 certificate holder if:

- 22 (1) the certificate holder is subject to an innkeeper's tax under  
 23 IC 6-9; and
- 24 (2) a board, bureau, or commission established under IC 6-9 files  
 25 a written statement with the department.

26 (d) The statement filed under subsection (c) must state that:

- 27 (1) information obtained by the board, bureau, or commission  
 28 under IC 6-8.1-7-1 indicates that the certificate holder has not  
 29 complied with IC 6-9; and
- 30 (2) the board, bureau, or commission has determined that  
 31 significant harm will result to the county from the certificate  
 32 holder's failure to comply with IC 6-9.

33 (e) The department ~~shall~~ **may** revoke ~~or suspend~~ a certificate issued  
 34 under ~~section 4~~ of this chapter after at least five (5) days notice to the  
 35 certificate holder if:

- 36 (1) the certificate holder owes taxes, penalties, fines, interest, or  
 37 costs due under IC 6-1.1 that remain unpaid at least sixty (60)  
 38 days after the due date under IC 6-1.1; and
- 39 (2) the treasurer of the county to which the taxes are due requests  
 40 the department to revoke ~~or suspend~~ the certificate.

41 (f) The department shall reinstate a certificate suspended under  
 42 subsection (e) if the taxes and any penalties due under IC 6-1.1 are paid



1 or the county treasurer requests the department to reinstate the  
 2 certificate because an agreement for the payment of taxes and any  
 3 penalties due under IC 6-1.1 has been reached to the satisfaction of the  
 4 county treasurer.

5 (g) The department shall revoke a certificate issued under section  
 6 † of this chapter after at least five (5) days notice to the certificate  
 7 holder if the department finds in a public hearing by a preponderance  
 8 of the evidence that the certificate holder has violated IC 35-45-5-3,  
 9 IC 35-45-5-3.5, or IC 35-45-5-4.

10 (h) (g) If a person makes a payment for the certificate under section  
 11 † of this chapter with a check, credit card, debit card, or electronic  
 12 funds transfer, and the department is unable to obtain payment of the  
 13 check, credit card, debit card, or electronic funds transfer for its full  
 14 face amount when the check, credit card, debit card, or electronic funds  
 15 transfer is presented for payment through normal banking channels, the  
 16 department shall notify the person by mail that the check, credit card,  
 17 debit card, or electronic funds transfer was not honored and that the  
 18 person has five (5) days after the notice is mailed to pay the fee in cash,  
 19 by certified check, or other guaranteed payment. If the person fails to  
 20 make the payment within the five (5) day period, the department shall  
 21 revoke the certificate.

22 (i) If the department finds in a public hearing by a preponderance of  
 23 the evidence that a person has a conviction for an offense under  
 24 IC 35-48-4 and the conviction involved the sale of or the offer to sell;  
 25 in the normal course of business; a synthetic drug (as defined in  
 26 IC 35-31.5-2-321); a synthetic drug lookalike substance (as defined in  
 27 IC 35-31.5-2-321.5 (before its repeal on July 1, 2019)); a controlled  
 28 substance analog (as defined in IC 35-48-1-9.3); or a substance  
 29 represented to be a controlled substance (as described in  
 30 IC 35-48-4-4.6) by a retail merchant in a place of business for which  
 31 the retail merchant has been issued a registered retail merchant  
 32 certificate under section † of this chapter, the department:

33 (1) shall suspend the registered retail merchant certificate for the  
 34 place of business for one (1) year; and

35 (2) may not issue another retail merchant certificate under section  
 36 † of this chapter for one (1) year to any person:

37 (A) that:

38 (i) applied for; or

39 (ii) made a retail transaction under;

40 the retail merchant certificate suspended under subdivision  
 41 (1); or

42 (B) that:



- 1 (i) owned or co-owned; directly or indirectly; or  
 2 (ii) was an officer; a director; a manager; or a partner of;  
 3 the retail merchant that was issued the retail merchant  
 4 certificate suspended under subdivision (1).
- 5 (j) If the department finds in a public hearing by a preponderance of  
 6 the evidence that a person has a judgment for a violation of  
 7 IC 35-48-4-10.5 (before its repeal on July 1, 2019) as an infraction and  
 8 the violation involved the sale of or the offer to sell, in the normal  
 9 course of business, a synthetic drug or a synthetic drug lookalike  
 10 substance by a retail merchant in a place of business for which the  
 11 retail merchant has been issued a registered retail merchant certificate  
 12 under section † of this chapter, the department:
- 13 (1) may suspend the registered retail merchant certificate for the  
 14 place of business for six (6) months; and  
 15 (2) may withhold issuance of another retail merchant certificate  
 16 under section † of this chapter for six (6) months to any person:
- 17 (A) that:
- 18 (i) applied for; or  
 19 (ii) made a retail transaction under;  
 20 the retail merchant certificate suspended under subdivision  
 21 (1); or  
 22 (B) that:
- 23 (i) owned or co-owned; directly or indirectly; or  
 24 (ii) was an officer; a director; a manager; or a partner of;  
 25 the retail merchant that was issued the retail merchant  
 26 certificate suspended under subdivision (1).
- 27 (k) If the department finds in a public hearing by a preponderance  
 28 of the evidence that a person has a conviction for a violation of  
 29 IC 35-48-4-10(d)(3) and the conviction involved an offense committed  
 30 by a retail merchant in a place of business for which the retail merchant  
 31 has been issued a registered retail merchant certificate under section †  
 32 of this chapter, the department:
- 33 (1) shall suspend the registered retail merchant certificate for the  
 34 place of business for one (1) year; and  
 35 (2) may not issue another retail merchant certificate under section  
 36 † of this chapter for one (1) year to any person:
- 37 (A) that:
- 38 (i) applied for; or  
 39 (ii) made a retail transaction under;  
 40 the retail merchant certificate suspended under subdivision  
 41 (1); or  
 42 (B) that:



1 (i) owned or co-owned, directly or indirectly; or  
 2 (ii) was an officer, a director, a manager, or a partner of;  
 3 the retail merchant that was issued the retail merchant  
 4 certificate suspended under subdivision (1).

5 SECTION 11. IC 6-3-2.1-4, AS AMENDED BY P.L.236-2023,  
 6 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JANUARY 1, 2022 (RETROACTIVE)]: Sec. 4. (a) A tax shall be  
 8 imposed on the adjusted gross income of an electing entity for the  
 9 taxable year of the election. The adjusted gross income of the electing  
 10 entity shall be the aggregate of the direct owners' share of the electing  
 11 entity's adjusted gross income. For purposes of this section:

12 (1) the electing entity shall determine each nonresident direct  
 13 owner's share after allocation and apportionment pursuant to  
 14 IC 6-3-2-2; and

15 (2) the electing entity shall determine the resident direct owner's  
 16 share either before allocation and apportionment pursuant to  
 17 IC 6-3-2-2 or after allocation and apportionment pursuant to  
 18 IC 6-3-2-2. The electing entity must use the same method for all  
 19 resident direct owners.

20 (b) The tax rate shall be the tax rate specified in IC 6-3-2-1(b) as of  
 21 the last day of the electing entity's taxable year, and the tax shall be due  
 22 on the same date as the entity return for the taxable year is due under  
 23 this article, without regard to extensions.

24 (c) On its return for the taxable year, the electing entity shall attach  
 25 a schedule showing the calculation of the tax and the credit for each  
 26 direct owner, and remit the tax with the return, taking into account  
 27 prior estimated tax payments and other tax payments by the electing  
 28 entity, along with other payments that are credited to the electing entity  
 29 as tax paid under this chapter or as tax withheld under IC 6-3-4 or  
 30 IC 6-5.5-2-8. The department may prescribe the form for providing the  
 31 information required by this section.

32 (d) If a pass through entity makes estimated tax payments, makes  
 33 other tax payments, or has other payments that are credited to the  
 34 electing entity as tax paid under this chapter or a tax withheld under  
 35 IC 6-3-4 or IC 6-5.5-2-8, and the pass through entity does not make the  
 36 election under section 3 of this chapter, the pass through entity:

37 (1) may treat pass through entity tax remitted on its behalf under  
 38 this chapter as pass through entity tax to its direct owners,  
 39 provided that:

40 (A) the tax is designated on a schedule similar to the schedule  
 41 required under subsection (c) and is reported to the direct  
 42 owners in the manner provided in section 5 of this chapter; and





1 (B) the pass through entity credits an amount to a direct owner  
 2 no greater than the tax that otherwise would be due under this  
 3 chapter on their share of the adjusted gross income from the  
 4 pass through entity or the direct owner's portion (as  
 5 determined under subsection (a)) of the pass through entity tax  
 6 passed through to the pass through entity, whichever is greater  
 7 (for purposes of this clause, a trust or estate shall compute the  
 8 tax in the same manner as an electing entity);

9 (2) shall treat any payment other than a payment designated under  
 10 subdivision (1) as a withholding tax payment under IC 6-3-4-12,  
 11 IC 6-3-4-13, IC 6-3-4-15, or IC 6-5.5-2-8 to the extent the pass  
 12 through entity otherwise has not remitted or been credited with  
 13 such withholding; and

14 (3) may request a refund of any payment in excess of the amounts  
 15 credited or designated under subdivision (1) or (2).

16 (e) If a pass through entity elects to be subject to tax under this  
 17 chapter and the pass through entity determines that its tax is less than  
 18 the pass through entity tax that is paid on its behalf, the pass through  
 19 entity may treat the tax paid on its behalf in a manner similar to  
 20 subsection ~~(d)(1)(B)~~: **(d). However, the pass through entity may not**  
 21 **treat an amount less than its own liability under this chapter as**  
 22 **pass through entity tax under subsection (d)(1).**

23 SECTION 12. IC 6-3.1-30-12, AS AMENDED BY P.L.288-2013,  
 24 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JULY 1, 2024]: Sec. 12. To receive the credit provided by this chapter,  
 26 a taxpayer must claim the credit on the taxpayer's state tax return or  
 27 returns in the manner prescribed by the department. The taxpayer shall  
 28 submit to the department the corporation's certification of the following  
 29 information:

30 (1) Proof of the taxpayer's relocation costs.

31 ~~(2) Proof that the taxpayer is employing in Indiana the number of~~  
 32 ~~employees required by section 8 of this chapter.~~

33 ~~(3)~~ **(2)** All other information that the department determines is  
 34 necessary for the calculation of the credit provided by this  
 35 chapter.

36 SECTION 13. IC 6-6-2.5-41, AS AMENDED BY P.L.227-2013,  
 37 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 UPON PASSAGE]: Sec. 41. (a) Each supplier engaged in business in  
 39 Indiana as a supplier shall first obtain a supplier's license. The fee for  
 40 a supplier's license shall be five hundred dollars (\$500).

41 (b) Any person who desires to collect the tax imposed by this  
 42 chapter as a supplier and who meets the definition of a permissive



1 supplier may obtain a permissive supplier's license. Application for or  
2 possession of a permissive supplier's license shall not in itself subject  
3 the applicant or licensee to the jurisdiction of Indiana for any other  
4 purpose than administration and enforcement of this chapter. The fee  
5 for a permissive supplier's license is fifty dollars (\$50).

6 (c) Each terminal operator other than a supplier licensed under  
7 subsection (a) engaged in business in Indiana as a terminal operator  
8 shall first obtain a terminal operator's license for each terminal site.  
9 The fee for a terminal operator's license is three hundred dollars  
10 (\$300).

11 (d) Each exporter engaged in business in Indiana as an exporter  
12 shall first obtain an exporter's license. However, in order to obtain a  
13 license to export special fuel from Indiana to another specified state, a  
14 person shall be licensed either to collect and remit special fuel taxes or  
15 be licensed to deal in tax free special fuel in that other specified state  
16 of destination. The fee for an exporter's license is two hundred dollars  
17 (\$200).

18 (e) Each person who is not licensed as a supplier shall obtain a  
19 transporter's license before transporting special fuel by whatever  
20 manner from a point outside Indiana to a point inside Indiana, or from  
21 a point inside Indiana to a point outside Indiana, regardless of whether  
22 the person is engaged for hire in interstate commerce or for hire in  
23 intrastate commerce. The registration fee for a transporter's license is  
24 fifty dollars (\$50).

25 (f) Each person who wishes to cause special fuel to be delivered into  
26 Indiana on the person's own behalf, for the person's own account, or for  
27 resale to an Indiana purchaser, from another state in a fuel transport  
28 vehicle having a capacity of more than five thousand four hundred  
29 (5,400) gallons, or in a pipeline or barge shipment into storage facilities  
30 other than a qualified terminal, shall first make an application for and  
31 obtain an importer's license. The fee for an importer's license is two  
32 hundred dollars (\$200). This subsection does not apply to a person who  
33 imports special fuel that is exempt because the special fuel has been  
34 dyed or marked, or both, in accordance with section 31 of this chapter.  
35 This subsection does not apply to a person who imports nonexempt  
36 special fuels meeting the following conditions:

37 (1) The special fuel is subject to one (1) or more tax precollection  
38 agreements with suppliers as provided in section 35 of this  
39 chapter.

40 (2) The special fuel tax precollection by the supplier is expressly  
41 evidenced on the terminal-issued shipping paper as specifically  
42 provided in section 62(e)(2) of this chapter.



1 (g) A person desiring to import special fuel to an Indiana destination  
 2 who does not enter into an agreement to prepay Indiana special fuel tax  
 3 to a supplier or permissive supplier under section 35 of this chapter on  
 4 the imports must do the following:

5 (1) Obtain a valid license under subsection (f).

6 (2) Obtain an import verification number from the department not  
 7 earlier than twenty-four (24) hours before entering the state with  
 8 each import, if importing in a vehicle with a capacity of more than  
 9 five thousand four hundred (5,400) gallons.

10 (3) Display a proper import verification number on the shipping  
 11 document, if importing in a vehicle with a capacity of more than  
 12 five thousand four hundred (5,400) gallons.

13 (h) The department may require a person that wants to blend special  
 14 fuel to first obtain a license from the department. The department may  
 15 establish reasonable requirements for the proper enforcement of this  
 16 subsection, including the following:

17 (1) Guidelines under which a person may be required to obtain a  
 18 license.

19 (2) A requirement that a licensee file reports in the form and  
 20 manner required by the department.

21 (3) A requirement that a licensee meet the bonding requirements  
 22 specified by the department.

23 (i) The department may require a person that:

24 (1) is subject to the special fuel tax under this chapter;

25 (2) qualifies for a federal diesel fuel tax exemption under Section  
 26 4082 of the Internal Revenue Code; and

27 (3) is purchasing red dyed low sulfur diesel fuel;

28 to register with the department as a dyed fuel user. The department may  
 29 establish reasonable requirements for the proper enforcement of this  
 30 subsection, including guidelines under which a person may be required  
 31 to register and the form and manner of reports a registrant is required  
 32 to file.

33 ~~(j) A person who owns a truck stop in Indiana must obtain from the~~  
 34 ~~department a truck stop owner's license in the manner prescribed by the~~  
 35 ~~department. A truck stop owner's license must be renewed every two~~  
 36 ~~(2) years.~~

37 SECTION 14. IC 6-7-2-3.3, AS ADDED BY P.L.137-2022,  
 38 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 3.3. As used in this  
 40 chapter, "remote seller" means a retail dealer that meets ~~one (1) or both~~  
 41 ~~of the economic thresholds threshold~~ under IC 6-2.5-2-1(d) and sells  
 42 taxable products to an ultimate consumer under either of the following



1 circumstances:

- 2 (1) By means of a telephone or other method of voice  
3 transmission, the mail, or the Internet or other electronic service.  
4 (2) When the taxable products are delivered to the consumer by  
5 common carrier, private delivery service, or other method of  
6 delivery.

7 SECTION 15. IC 6-7-2-4, AS AMENDED BY P.L.137-2022,  
8 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 4. As used in this  
10 chapter, "retail dealer" means a person engaged in the business of  
11 selling taxable products to ultimate consumers, including a retail  
12 merchant that meets ~~one (1) or both of the economic thresholds~~  
13 **threshold** under IC 6-2.5-2-1(d).

14 SECTION 16. IC 6-7-2-8.5, AS ADDED BY P.L.137-2022,  
15 SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 8.5. (a) A remote seller,  
17 including a person that sells taxable products through ~~an Internet web~~  
18 **site, a website**, must obtain a license under this section before a remote  
19 seller can sell taxable products in Indiana. The department shall issue  
20 licenses to applicants that qualify under this section. A license issued  
21 under this section is valid for one (1) year unless revoked or suspended  
22 by the department and is not transferable.

23 (b) An applicant for a license under this section must submit proof  
24 to the department of the appointment of an agent for service of process  
25 in Indiana if the applicant is:

- 26 (1) an individual whose principal place of residence is outside  
27 Indiana; or  
28 (2) a person, other than an individual, that has its principal place  
29 of business outside Indiana.

30 (c) To obtain or renew a license under this section, a person must:

- 31 (1) submit an application that includes all information required by  
32 the department;  
33 (2) meet ~~one (1) or both of the economic thresholds~~ **threshold**  
34 under IC 6-2.5-2-1(d) and obtain a registered retail merchant  
35 certificate;  
36 (3) attest that the person uses third party age verification  
37 technology as described in subsection (d);  
38 (4) pay a fee of twenty-five dollars (\$25) at the time of  
39 application; and  
40 (5) at the time of application, post a bond, issued by a surety  
41 company approved by the department, in an amount not less than  
42 one thousand dollars (\$1,000) and conditioned on the applicant's



- 1 compliance with this chapter.
- 2 (d) A remote seller must use age verification through an  
3 independent, third party age verification service that compares:  
4 (1) information available from a commercially available data base  
5 (or aggregate of data bases) that are regularly used by government  
6 agencies and businesses for the purpose of age and identity  
7 verification; and  
8 (2) personal information entered by the individual during the  
9 ordering process;  
10 that establishes that the individual is of the required minimum age.
- 11 (e) A remote seller that collects the tax imposed under section 7.7  
12 of this chapter using the actual cost list method to calculate the tax  
13 must provide to the department a certified actual cost list for each  
14 individual product offered for sale in the subsequent calendar year. The  
15 actual cost list shall be updated annually as new products are added to  
16 a remote seller's inventory. New products must be added to the actual  
17 cost list using the actual cost first paid for each individual product.
- 18 (f) If a business owns multiple entities that qualify as a remote  
19 seller, a separate license must be obtained for each remote seller.
- 20 (g) Each license must be numbered, show the name and address of  
21 the remote seller, and be kept at the place of business for which it is  
22 issued.
- 23 (h) If the department determines that a bond provided by a licensee  
24 is inadequate, the department may require a new bond in the amount  
25 necessary to fully protect the state.
- 26 (i) A license issued under this section does not permit the remote  
27 seller to sell cigarettes, vapor products, or other products subject to tax  
28 under IC 6-7-1 or IC 6-7-4.
- 29 SECTION 17. IC 6-7-4-9, AS ADDED BY P.L.165-2021,  
30 SECTION 119, IS AMENDED TO READ AS FOLLOWS  
31 [EFFECTIVE JANUARY 1, 2024 (RETROACTIVE)]: Sec. 9. (a) An  
32 excise tax, known as the electronic cigarette tax, is imposed on the  
33 retail sale of consumable material and vapor products in Indiana.
- 34 (b) The electronic cigarette tax equals fifteen percent (15%) of the  
35 gross retail income received by the retail dealer for the sale.
- 36 (c) The person who acquires consumable material or vapor products  
37 in a retail transaction is liable for the tax on the transaction, and, except  
38 as otherwise incorporated in this chapter, shall pay the tax to the retail  
39 dealer as a separate added amount to the consideration in the  
40 transaction. A retail dealer that either:  
41 (1) has a physical presence in Indiana, as described in  
42 IC 6-2.5-2-1(c); or



1 (2) meets ~~one (+) or both~~ of the ~~thresholds~~ **threshold** in  
2 IC 6-2.5-2-1(d);

3 shall collect and remit the tax as an agent for the state.

4 (d) If the tax is not collected by the retail dealer, the consumer is  
5 responsible to remit the tax to the department. A retail dealer that is  
6 required to collect and remit tax under this chapter is jointly and  
7 severally liable for uncollected tax absent proof of exemption or  
8 payment by the purchaser.

9 (e) Before the fifteenth day of each month, each retail dealer liable  
10 for the collection and remittance of the tax imposed by this chapter  
11 shall:

12 (1) file a return with the department that includes all information  
13 required by the department including, but not limited to:

14 (A) the name of the retail dealer;

15 (B) the address of the retail dealer; and

16 (C) the certificate number of the retail dealer's electronic  
17 cigarette retail dealer's certificate; and

18 (2) pay the tax for which it is liable under this chapter for the  
19 preceding month.

20 All returns required to be filed and taxes required to be paid under this  
21 chapter must be made in an electronic format prescribed by the  
22 department.

23 (f) All of the provisions of IC 6-2.5 relating to rights, duties,  
24 liabilities, procedures, penalties, definitions, exemptions, and  
25 administration apply to the imposition and administration of the tax  
26 imposed under this section, except to the extent such provisions are in  
27 conflict or inconsistent with the specific provisions of this chapter.

28 (g) A marketplace facilitator (as defined in IC 6-2.5-1-21.9) who is  
29 considered a retail merchant under IC 6-2.5-4-18 for a transaction to  
30 which this chapter applies shall collect and remit electronic cigarette  
31 taxes imposed on the retail transaction.

32 SECTION 18. IC 6-8.1-1-4.5 IS ADDED TO THE INDIANA  
33 CODE AS A NEW SECTION TO READ AS FOLLOWS  
34 [EFFECTIVE JULY 1, 2024]: **Sec. 4.5. "Periodic tax" means a listed**  
35 **tax for which a return or report is required to be filed and the tax**  
36 **is required to be remitted four (4) times or more in a calendar**  
37 **year. The term does not include:**

38 (1) an estimated tax payment under IC 6-3-2.1-6, IC 6-3-4-4.1,  
39 or IC 6-5.5-6-3; or

40 (2) a withholding payment required to be remitted quarterly  
41 under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15.

42 **For purposes of this section, if a provision of the law relating to a**



1 **listed tax permits a taxpayer to file returns or reports or remit the**  
 2 **tax less frequently than four (4) times per calendar year, the listed**  
 3 **tax is considered a periodic tax for a taxpayer who files or remits**  
 4 **less frequently.**

5 SECTION 19. IC 6-8.1-3-20, AS ADDED BY P.L.227-2007,  
 6 SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JANUARY 1, 2025]: Sec. 20. (a) The department shall enter a  
 8 memorandum of understanding with the Indiana gaming commission  
 9 authorizing the commission's unlawful gaming enforcement division to  
 10 conduct actions to revoke retail merchant certificates under  
 11 ~~IC 6-2.5-8-7(g)~~ **IC 6-2.5-8-7(a)(7)** in the manner specified in the  
 12 memorandum of understanding.

13 (b) A memorandum of understanding entered into under this section  
 14 must comply with the requirements of IC 4-33-19-8.

15 (c) The memorandum of understanding required by this section  
 16 must be entered into before January 1, 2008.

17 SECTION 20. IC 6-8.1-5-2, AS AMENDED BY P.L.1-2023,  
 18 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2024]: Sec. 2. (a) Except as otherwise provided in this section  
 20 and section 2.5 of this chapter, the department may not issue a  
 21 proposed assessment under section 1 of this chapter more than three (3)  
 22 years after the latest of the date the return is filed, or the following:

23 (1) The due date of the return.

24 (2) In the case of a return filed for ~~the state gross retail or use tax;~~  
 25 ~~the gasoline use tax, the gasoline tax (including the inventory~~  
 26 ~~tax); the special fuel tax (including the inventory tax); the motor~~  
 27 ~~carrier fuel tax (including the inventory tax); the oil inspection~~  
 28 ~~fee; the cigarette tax; the tobacco products tax; any county~~  
 29 ~~innkeeper's taxes imposed under IC 6-9; any food and beverage~~  
 30 ~~taxes imposed under IC 6-9; any county or local admissions taxes~~  
 31 ~~imposed under IC 6-9; or the petroleum severance tax; a periodic~~  
 32 **tax, thirty-one (31) days after** the end of the calendar year which  
 33 contains the taxable period for which the return is filed.

34 (3) In the case of the use tax, three (3) years **and thirty-one (31)**  
 35 **days** from the end of the calendar year in which the first taxable  
 36 use, other than an incidental nonexempt use, of the property  
 37 occurred.

38 (b) If a person files a return for the utility receipts tax (IC 6-2.3)  
 39 (repealed), adjusted gross income tax (IC 6-3), pass through entity tax  
 40 (IC 6-3-2.1), supplemental net income tax (IC 6-3-8) (repealed), county  
 41 adjusted gross income tax (IC 6-3.5-1.1) (repealed), county option  
 42 income tax (IC 6-3.5-6) (repealed), local income tax (IC 6-3.6), or



1 financial institutions tax (IC 6-5.5) that understates the person's  
 2 income, as that term is defined in the particular income tax law, by at  
 3 least twenty-five percent (25%), the proposed assessment limitation is  
 4 six (6) years instead of the three (3) years provided in subsection (a).

5 (c) In the case of the vehicle excise tax (IC 6-6-5), the tax shall be  
 6 assessed as provided in IC 6-6-5 and shall include the penalties and  
 7 interest due on all listed taxes not paid by the due date. A person that  
 8 fails to properly register a vehicle as required by IC 9-18 (before its  
 9 expiration) or IC 9-18.1 and pay the tax due under IC 6-6-5 is  
 10 considered to have failed to file a return for purposes of this article.

11 (d) In the case of the commercial vehicle excise tax imposed under  
 12 IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall  
 13 include the penalties and interest due on all listed taxes not paid by the  
 14 due date. A person that fails to properly register a commercial vehicle  
 15 as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the  
 16 tax due under IC 6-6-5.5 is considered to have failed to file a return for  
 17 purposes of this article.

18 (e) In the case of the excise tax imposed on recreational vehicles  
 19 and truck campers under IC 6-6-5.1, the tax shall be assessed as  
 20 provided in IC 6-6-5.1 and must include the penalties and interest due  
 21 on all listed taxes not paid by the due date. A person that fails to  
 22 properly register a recreational vehicle as required by IC 9-18 (before  
 23 its expiration) or IC 9-18.1 and pay the tax due under IC 6-6-5.1 is  
 24 considered to have failed to file a return for purposes of this article. A  
 25 person that fails to pay the tax due under IC 6-6-5.1 on a truck camper  
 26 is considered to have failed to file a return for purposes of this article.

27 (f) In the case of a credit against a listed tax based on payments of  
 28 taxes to a state or local jurisdiction outside Indiana or payments of  
 29 amounts that are subsequently refunded or returned, a proposed  
 30 assessment for the refunded or returned credit must be issued by the  
 31 later of:

- 32 (1) the date by which a proposed assessment must be issued under  
 33 this section; or
- 34 (2) one hundred eighty (180) days from the date the taxpayer  
 35 notifies the department of the refund or return of payment.

36 For purposes of this subsection, if a taxpayer receives a refund of an  
 37 amount paid by or on behalf of the taxpayer for a listed tax, that refund  
 38 shall not be considered the payment of an amount that is subsequently  
 39 refunded or returned.

40 (g) If a person files a fraudulent, unsigned, or substantially blank  
 41 return, or if a person does not file a return, there is no time limit within  
 42 which the department must issue its proposed assessment, except as





- 1 provided in subsection (l).  
 2 (h) If any part of a listed tax has been erroneously refunded by the  
 3 department, the erroneous refund may be recovered through the  
 4 assessment procedures established in this chapter. An assessment  
 5 issued for an erroneous refund must be issued within the later of:  
 6 (1) the period for which an assessment could otherwise be issued  
 7 under this section; or  
 8 (2) whichever is applicable:  
 9 (A) within two (2) years after making the refund; or  
 10 (B) within five (5) years after making the refund if the refund  
 11 was induced by fraud or misrepresentation.  
 12 (i) If, before the end of the time within which the department may  
 13 make an assessment, the department and the person agree to extend  
 14 that assessment period, the period may be extended according to the  
 15 terms of a written agreement signed by both the department and the  
 16 person. The agreement must contain:  
 17 (1) the date to which the extension is made; and  
 18 (2) a statement that the person agrees to preserve the person's  
 19 records until the extension terminates.  
 20 The department and a person may agree to more than one (1) extension  
 21 under this subsection.  
 22 (j) Except as otherwise provided in subsection (k), if a taxpayer's  
 23 federal taxable income, federal adjusted gross income, or federal  
 24 income tax liability for a taxable year is modified due to a modification  
 25 as provided under IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted  
 26 gross income tax), or a modification or alteration as provided under  
 27 IC 6-5.5-6-6(c) and IC 6-5.5-6-6(e) (for the financial institutions tax),  
 28 then the date by which the department must issue a proposed  
 29 assessment under section 1 of this chapter for tax imposed under IC 6-3  
 30 is extended to six (6) months after the date on which the notice of  
 31 modification is filed with the department by the taxpayer.  
 32 (k) The following apply:  
 33 (1) This subsection applies to partnerships whose taxable year:  
 34 (A) begins after December 31, 2017;  
 35 (B) ends after August 12, 2018; or  
 36 (C) begins after November 2, 2015, and before January 1,  
 37 2018, and for which a valid election under United States  
 38 Treasury Regulation 301.9100-22 is in effect;  
 39 and to the partners of such partnerships, including any partners,  
 40 shareholders, or beneficiaries of a pass through entity that is a  
 41 partner in such partnership.  
 42 (2) Notwithstanding any other provision of this article, if a



1 partnership is subject to federal income tax liability or a federal  
 2 tax adjustment at the partnership level as the result of a  
 3 modification under Sections 6221 through 6241 of the Internal  
 4 Revenue Code, the date on which the department must issue a  
 5 proposed assessment to either the partners or the partnership shall  
 6 be the later of:

7 (A) the date on which a proposed assessment must otherwise  
 8 be issued to the partner or the partnership under this section or  
 9 IC 6-3-4.5 with regard to the taxable year of the partnership to  
 10 which the modification is taxed at the partnership level; or

11 (B) December 31, 2021.

12 (3) For purposes of this section and IC 6-8.1-9-1, a modification  
 13 under this subsection shall be considered a modification to the  
 14 federal taxable income, federal adjusted gross income, or federal  
 15 income tax liability of both the partners and the partnership within  
 16 the meaning of IC 6-3-4-6 and IC 6-5.5-6-6, and shall be  
 17 considered to be included in the federal taxable income or federal  
 18 adjusted gross income of both the partners and partnerships for  
 19 purposes of this article and IC 6-5.5.

20 (4) If a modification made to a partnership for federal income tax  
 21 purposes is reported to the partners to determine the partners'  
 22 respective federal taxable income, federal adjusted gross income,  
 23 or federal income tax liability, including reporting to partners as  
 24 the result of an election made under Section 6226 of the Internal  
 25 Revenue Code, subdivision (2) shall not apply, and those  
 26 modifications shall be treated as modifications to the partners'  
 27 federal taxable income, federal adjusted gross income, or federal  
 28 income tax liability for purposes of the following:

29 (A) This section.

30 (B) IC 6-3-4-6.

31 (C) IC 6-5.5-6-6.

32 (D) IC 6-8.1-9-1.

33 (l) Notwithstanding any other provision, a nonresident individual is  
 34 considered to have filed a return for purposes of this section for a  
 35 taxable year if the individual does not file a return otherwise required  
 36 under IC 6-3-4-1 for a taxable year and all of the following apply:

37 (1) the:

38 (A) individual did not have income from sources within  
 39 Indiana; or

40 (B) only income derived from sources within Indiana and  
 41 includible in the individual's adjusted gross income is  
 42 distributive share income from one (1) or more pass through



- 1 entities (as defined by IC 6-3-1-35);
- 2 (2) the individual is not a resident of Indiana for any portion of
- 3 the taxable year;
- 4 (3) the individual does not request a reduction in tax withholding
- 5 for a pass through entity under IC 6-3-4-12, IC 6-3-4-13, or
- 6 IC 6-3-4-15 for the taxable year; and
- 7 (4) all pass through entities from which the individual derives
- 8 income from Indiana sources:
- 9 (A) file a composite return required under IC 6-3-4-12,
- 10 IC 6-3-4-13, or IC 6-3-4-15; and
- 11 (B) include the individual on the composite return.
- 12 (m) The following provisions apply to subsection (l):
- 13 (1) If an individual is married and files a joint federal tax return
- 14 with the individual's spouse, the individual is considered to have
- 15 filed a return for purposes of this section only if both the
- 16 individual and the individual's spouse meet the conditions under
- 17 subsection (l)(1) through (l)(4).
- 18 (2) If an individual does not file a return, the last date for
- 19 assessment with regard to the individual's share of income from
- 20 a pass through entity shall be determined at the pass through
- 21 entity and shall be determined separately for each pass through
- 22 entity.
- 23 (3) In the event the individual files a return, the period for
- 24 assessment shall be determined based on the individual's filing
- 25 unless a different period for assessment is prescribed under this
- 26 title.
- 27 (4) The individual is required to file a return to request a refund
- 28 or carryforward of an overpayment for a taxable year.
- 29 (5) If the individual has a net operating loss deduction under
- 30 IC 6-3-2-2.5 or IC 6-3-2-2.6, or a credit carryforward allowable
- 31 under IC 6-3-3 or IC 6-3.1 for the taxable year, the amount of net
- 32 operating loss or credit carryforward shall be reduced to reflect
- 33 the amount of net operating loss or credit carryforward that
- 34 otherwise would have been allowable for the taxable year.
- 35 SECTION 21. IC 6-8.1-7-1, AS AMENDED BY P.L.194-2023,
- 36 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 37 JULY 1, 2024]: Sec. 1. (a) This subsection does not apply to the
- 38 disclosure of information concerning a conviction on a tax evasion
- 39 charge. Unless in accordance with a judicial order or as otherwise
- 40 provided in this chapter, the department, its employees, former
- 41 employees, counsel, agents, or any other person may not divulge the
- 42 amount of tax paid by any taxpayer, terms of a settlement agreement



1 executed between a taxpayer and the department, investigation records,  
 2 investigation reports, or any other information disclosed by the reports  
 3 filed under the provisions of the law relating to any of the listed taxes,  
 4 including required information derived from a federal return, except to  
 5 any of the following when it is agreed that the information is to be  
 6 confidential and to be used solely for official purposes:

7 (1) Members and employees of the department.

8 (2) The governor.

9 (3) A member of the general assembly or an employee of the  
 10 house of representatives or the senate when acting on behalf of a  
 11 taxpayer located in the member's legislative district who has  
 12 provided sufficient information to the member or employee for  
 13 the department to determine that the member or employee is  
 14 acting on behalf of the taxpayer.

15 (4) An employee of the legislative services agency to carry out the  
 16 responsibilities of the legislative services agency under  
 17 IC 2-5-1.1-7 or another law.

18 (5) The attorney general or any other legal representative of the  
 19 state in any action in respect to the amount of tax due under the  
 20 provisions of the law relating to any of the listed taxes.

21 (6) Any authorized officers of the United States.

22 (b) The information described in subsection (a) may be revealed  
 23 upon the receipt of a certified request of any designated officer of the  
 24 state tax department of any other state, district, territory, or possession  
 25 of the United States when:

26 (1) the state, district, territory, or possession permits the exchange  
 27 of like information with the taxing officials of the state; and

28 (2) it is agreed that the information is to be confidential and to be  
 29 used solely for tax collection purposes.

30 (c) The information described in subsection (a) relating to a person  
 31 on public welfare or a person who has made application for public  
 32 welfare may be revealed to the director of the division of family  
 33 resources, and to any director of a county office of the division of  
 34 family resources located in Indiana, upon receipt of a written request  
 35 from either director for the information. The information shall be  
 36 treated as confidential by the directors. In addition, the information  
 37 described in subsection (a) relating to a person who has been  
 38 designated as an absent parent by the state Title IV-D agency shall be  
 39 made available to the state Title IV-D agency upon request. The  
 40 information shall be subject to the information safeguarding provisions  
 41 of the state and federal Title IV-D programs.

42 (d) The name, address, Social Security number, and place of



1 employment relating to any individual who is delinquent in paying  
2 educational loans owed to a postsecondary educational institution may  
3 be revealed to that institution if it provides proof to the department that  
4 the individual is delinquent in paying for educational loans. This  
5 information shall be provided free of charge to approved postsecondary  
6 educational institutions (as defined by IC 21-7-13-6(a)). The  
7 department shall establish fees that all other institutions must pay to the  
8 department to obtain information under this subsection. However, these  
9 fees may not exceed the department's administrative costs in providing  
10 the information to the institution.

11 (e) The information described in subsection (a) relating to reports  
12 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
13 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
14 gallons of special fuel sold by a supplier and the number of gallons of  
15 special fuel exported by a licensed exporter or imported by a licensed  
16 transporter may be released by the commissioner upon receipt of a  
17 written request for the information.

18 (f) The information described in subsection (a) may be revealed  
19 upon the receipt of a written request from the administrative head of a  
20 state agency of Indiana when:

- 21 (1) the state agency shows an official need for the information;
- 22 and
- 23 (2) the administrative head of the state agency agrees that any  
24 information released will be kept confidential and will be used  
25 solely for official purposes.

26 (g) The information described in subsection (a) may be revealed  
27 upon the receipt of a written request from the chief law enforcement  
28 officer of a state or local law enforcement agency in Indiana when it is  
29 agreed that the information is to be confidential and to be used solely  
30 for official purposes.

31 (h) The name and address of retail merchants, including township,  
32 as specified in IC 6-2.5-8-1(k) may be released solely for tax collection  
33 purposes to township assessors and county assessors.

34 (i) The department shall notify the appropriate innkeeper's tax  
35 board, bureau, or commission that a taxpayer is delinquent in remitting  
36 innkeepers' taxes under IC 6-9.

37 (j) All information relating to the delinquency or evasion of the  
38 vehicle excise tax may be disclosed to the bureau of motor vehicles in  
39 Indiana and may be disclosed to another state, if the information is  
40 disclosed for the purpose of the enforcement and collection of the taxes  
41 imposed by IC 6-6-5.

42 (k) All information relating to the delinquency or evasion of



1 commercial vehicle excise taxes payable to the bureau of motor  
 2 vehicles in Indiana may be disclosed to the bureau and may be  
 3 disclosed to another state, if the information is disclosed for the  
 4 purpose of the enforcement and collection of the taxes imposed by  
 5 IC 6-6-5.5.

6 (l) All information relating to the delinquency or evasion of  
 7 commercial vehicle excise taxes payable under the International  
 8 Registration Plan may be disclosed to another state, if the information  
 9 is disclosed for the purpose of the enforcement and collection of the  
 10 taxes imposed by IC 6-6-5.5.

11 (m) All information relating to the delinquency or evasion of the  
 12 excise taxes imposed on recreational vehicles and truck campers that  
 13 are payable to the bureau of motor vehicles in Indiana may be disclosed  
 14 to the bureau and may be disclosed to another state if the information  
 15 is disclosed for the purpose of the enforcement and collection of the  
 16 taxes imposed by IC 6-6-5.1.

17 (n) This section does not apply to:

- 18 (1) the beer excise tax, including brand and packaged type (IC  
 19 7.1-4-2);
- 20 (2) the liquor excise tax (IC 7.1-4-3);
- 21 (3) the wine excise tax (IC 7.1-4-4);
- 22 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 23 (5) the vehicle excise tax (IC 6-6-5);
- 24 (6) the commercial vehicle excise tax (IC 6-6-5.5); and
- 25 (7) the fees under IC 13-23.

26 (o) The name and business address of retail merchants within each  
 27 county that sell tobacco products may be released to the division of  
 28 mental health and addiction and the alcohol and tobacco commission  
 29 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

30 (p) The name and business address of a person licensed by the  
 31 department under IC 6-6 or IC 6-7, or issued a registered retail  
 32 merchant's certificate under IC 6-2.5, may be released for the purpose  
 33 of reporting the status of the person's license or certificate.

34 (q) The department may release information concerning total  
 35 incremental tax amounts under:

- 36 (1) IC 5-28-26;
- 37 (2) IC 36-7-13;
- 38 (3) IC 36-7-26;
- 39 (4) IC 36-7-27;
- 40 (5) IC 36-7-31;
- 41 (6) IC 36-7-31.3; or
- 42 (7) any other statute providing for the calculation of incremental



1 state taxes that will be distributed to or retained by a political  
 2 subdivision or other entity;  
 3 to the fiscal officer of the political subdivision or other entity that  
 4 established the district or area from which the incremental taxes were  
 5 received if that fiscal officer enters into an agreement with the  
 6 department specifying that the political subdivision or other entity will  
 7 use the information solely for official purposes.

8 (r) The department may release the information as required in  
 9 IC 6-8.1-3-7.1 concerning:

- 10 (1) an innkeeper's tax, a food and beverage tax, or an admissions  
 11 tax under IC 6-9;
- 12 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
- 13 (3) the covered taxes allocated to a professional sports  
 14 development area fund, sports and convention facilities operating  
 15 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

16 (s) Information concerning state gross retail tax exemption  
 17 certificates that relate to a person who is exempt from the state gross  
 18 retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as  
 19 defined in IC 6-2.5-1-22.5) or a person selling the services or  
 20 commodities listed in IC 6-2.5-4-5 for the purpose of enforcing and  
 21 collecting the state gross retail and use taxes under IC 6-2.5.

22 (t) The department may release a statement of tax withholding or  
 23 other tax information statement provided on behalf of a taxpayer to the  
 24 department to:

- 25 (1) the taxpayer on whose behalf the tax withholding or other tax  
 26 information statement was provided to the department;
- 27 (2) the taxpayer's spouse, if:  
 28 (A) the taxpayer is deceased or incapacitated; and  
 29 (B) the taxpayer's spouse is filing a joint income tax return  
 30 with the taxpayer; or
- 31 (3) an administrator, executor, trustee, or other fiduciary acting on  
 32 behalf of the taxpayer if the taxpayer is deceased.

33 (u) Information related to a listed tax regarding a taxpayer may be  
 34 disclosed to an individual without a power of attorney under  
 35 IC 6-8.1-3-8(a)(2) if:

- 36 (1) the individual is authorized to file returns and remit payments  
 37 for one (1) or more listed taxes on behalf of the taxpayer through  
 38 the department's online tax system before September 8, 2020;
- 39 (2) the information relates to a listed tax described in subdivision  
 40 (1) for which the individual is authorized to file returns and remit  
 41 payments;
- 42 (3) the taxpayer has been notified by the department of the



1 individual's ability to access the taxpayer's information for the  
 2 listed taxes described in subdivision (1) and the taxpayer has not  
 3 objected to the individual's access;  
 4 (4) the individual's authorization or right to access the taxpayer's  
 5 information for a listed tax described in subdivision (1) has not  
 6 been withdrawn by the taxpayer; and  
 7 (5) disclosure of the information to the individual is not  
 8 prohibited by federal law.

9 Except as otherwise provided by this article, this subsection does not  
 10 authorize the disclosure of any correspondence from the department  
 11 that is mailed or otherwise delivered to the taxpayer relating to the  
 12 specified listed taxes for which the individual was given authorization  
 13 by the taxpayer. The department shall establish a date, which may be  
 14 earlier but not later than September 1, 2023, after which a taxpayer's  
 15 information concerning returns and remittances for a listed tax may not  
 16 be disclosed to an individual without a power of attorney under  
 17 IC 6-8.1-3-8(a)(2) by providing notice to the affected taxpayers and  
 18 previously authorized individuals, including notification published on  
 19 the department's website. After the earlier of the date established by the  
 20 department or September 1, 2023, the department may not disclose a  
 21 taxpayer's information concerning returns and remittances for a listed  
 22 tax to an individual unless the individual has a power of attorney under  
 23 IC 6-8.1-3-8(a)(2) or the disclosure is otherwise allowed under this  
 24 article.

25 (v) The department may publish a list of persons, corporations, or  
 26 other entities that qualify or have qualified for an exemption for sales  
 27 tax under IC 6-2.5-5-16, IC 6-2.5-5-25, or IC 6-2.5-5-26, or otherwise  
 28 provide information regarding a person's, corporation's, or entity's  
 29 exemption status under IC 6-2.5-5-16, IC 6-2.5-5-25, or IC 6-2.5-5-26.  
 30 For purposes of this subsection, information that may be disclosed  
 31 includes:

- 32 (1) any federal identification number or other identification  
 33 number for the entity assigned by the department;  
 34 (2) any expiration date of an exemption under IC 6-2.5-5-25;  
 35 (3) whether any sales tax exemption has expired or has been  
 36 revoked by the department; and  
 37 (4) any other information reasonably necessary for a recipient of  
 38 an exemption certificate to determine if an exemption certificate  
 39 is valid.

40 **(w) The department may share a taxpayer's name and other**  
 41 **personal identification information with a tax preparer or tax**  
 42 **preparation software provider in cases where the department**





1 **suspects that a fraudulent return has been filed on behalf of a**  
2 **taxpayer and the department suspects that the system of a**  
3 **taxpayer's previous year tax preparer or tax preparation software**  
4 **provider has been breached.**

5 SECTION 22. IC 6-8.1-8-3, AS AMENDED BY P.L.234-2019,  
6 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7 JANUARY 1, 2025]: Sec. 3. (a) The county sheriff of a county shall  
8 attempt to levy on and collect a judgment arising from a tax warrant in  
9 that county for a period of one hundred twenty (120) days from the date  
10 the judgment lien is entered, unless the sheriff is relieved of that duty  
11 at an earlier time by the department. The sheriff shall also have  
12 authority to attempt to levy on and collect the outstanding tax liability  
13 if the taxpayer does not pay the amount demanded under section 2(b)  
14 of this chapter and the taxpayer has taken an action under section 2(n)  
15 of this chapter to foreclose the lien. The sheriff's authority to collect the  
16 warrant exists only while the sheriff holds the tax warrant, and if the  
17 sheriff surrenders the warrant to the department for any reason the  
18 sheriff's authority to collect that tax warrant ceases. During the period  
19 that the sheriff has the duty to collect a tax warrant, the sheriff shall  
20 collect from the person owing the tax, an amount equal to the amount  
21 of the judgment lien plus the accrued interest to the date of the  
22 payment. Subject to subsection (b), the sheriff shall make the collection  
23 by garnisheeing the person's wages and by levying on and selling any  
24 interest in property or rights in any chose in action that the person has  
25 in the county. The Indiana laws which provide relief for debtors by  
26 exempting certain property from levy by creditors do not apply to levy  
27 and sale proceedings for judgments arising from tax warrants.

28 (b) A sheriff shall sell property to satisfy a tax warrant in a manner  
29 that is reasonably likely to bring the highest net proceeds from the sale  
30 after deducting the expenses of the offer to sell and sale. A sheriff may  
31 engage an auctioneer to advertise a sale and to conduct a public  
32 auction, unless the person being levied files an objection with the clerk  
33 of the circuit or superior court having the tax warrant within five (5)  
34 days of the day that the sheriff informs the person of the person's right  
35 to object. The advertising conducted by the auctioneer is in addition to  
36 any other notice required by law, and shall include a detailed  
37 description of the property to be sold. When an auctioneer is engaged  
38 under this subsection and the auctioneer files a verified claim with the  
39 clerk of the circuit or superior court with whom the tax warrant is filed,  
40 the sheriff may pay the reasonable fee and reasonable expenses of the  
41 auctioneer from the gross proceeds of the sale before other expenses  
42 and the judgment arising from the tax warrant are paid. As used in this



1 section, "auctioneer" means an auctioneer licensed under IC 25-6.1.

2 (c) The sheriff shall deposit all amounts that the sheriff collects  
 3 under this section, including partial payments, into a special trust  
 4 account for judgments collected that arose from tax warrants. The  
 5 sheriff shall ~~notify the department, in a manner specified by the~~  
 6 ~~department, of the name of the taxpayer and the amount of the payment~~  
 7 ~~within seven (7) days of receipt. In the event of an emergency, a~~  
 8 ~~taxpayer may direct the sheriff to make a remit received payment~~  
 9 ~~payments on the taxpayer's behalf through the department's direct~~  
 10 ~~electronic interface or by using the department's electronic payment~~  
 11 ~~sheriff portal. when certified funds have been received by the sheriff.~~  
 12 On or before the fifth **and the twentieth** day of each month, the sheriff  
 13 shall disburse the money in the tax warrant judgment lien trust account  
 14 in the following order:

15 (1) The sheriff shall pay the department the part of the collections  
 16 that represents taxes, interest, and penalties.

17 (2) The sheriff shall pay the county treasurer and the clerk of the  
 18 circuit or superior court the part of the collections that represents  
 19 their assessed costs.

20 (3) Except as provided in subdivisions (4) and (5), the sheriff  
 21 shall keep the part of the collections that represents the ten  
 22 percent (10%) collection fee added under section 2(b) of this  
 23 chapter.

24 (4) If the sheriff has entered a salary contract under  
 25 IC 36-2-13-2.5, the sheriff shall deposit in the county general fund  
 26 the part of the collections that represents the ten percent (10%)  
 27 collection fee added under section 2(b) of this chapter.

28 (5) If the sheriff has not entered into a salary contract under  
 29 IC 36-2-13-2.5, the sheriff shall deposit in the county general fund  
 30 the part of the collections that:

31 (A) represents the ten percent (10%) collection fee added  
 32 under section 2(b) of this chapter; and

33 (B) would, if kept by the sheriff, result in the total amount of  
 34 the sheriff's annual compensation exceeding the maximum  
 35 amount allowed under IC 36-2-13-17.

36 The department shall establish the procedure for the disbursement of  
 37 partial payments so that the intent of this section is carried out.

38 (d) After the period described in subsection (a) has passed, the  
 39 sheriff shall return the tax warrant to the department. However, if the  
 40 department determines that:

41 (1) at the end of this period the sheriff is in the process of  
 42 collecting the judgment arising from a tax warrant in periodic



1           payments of sufficient size that the judgment will be fully paid  
 2           within one (1) year after the date the judgment was filed; and  
 3           (2) the sheriff's electronic data base regarding tax warrants is  
 4           compatible with the department's data base;  
 5           the sheriff may keep the tax warrant and continue collections.

6           (e) Notwithstanding any other provision of this chapter, the  
 7           department may order a sheriff to return a tax warrant at any time, if the  
 8           department feels that action is necessary to protect the interests of the  
 9           state.

10          (f) This subsection applies only to the sheriff of a county having a  
 11          consolidated city or a second class city. In such a county, the ten  
 12          percent (10%) collection fee added under section 2(b) of this chapter  
 13          shall be divided as follows:

14           (1) Subject to subsection (g), the sheriff may retain forty thousand  
 15           dollars (\$40,000), plus one-fifth (1/5) of any fees exceeding that  
 16           forty thousand dollar (\$40,000) amount.

17           (2) Two-fifths (2/5) of any fees exceeding that forty thousand  
 18           dollar (\$40,000) amount shall be deposited in the sheriff's  
 19           department's pension trust fund.

20           (3) Two-fifths (2/5) of any fees exceeding that forty thousand  
 21           dollar (\$40,000) amount shall be deposited in the county general  
 22           fund.

23          (g) If an amount of the collection fee added under section 2(b) of  
 24          this chapter would, if retained by the sheriff under subsection (f)(1),  
 25          cause the total amount of the sheriff's annual compensation to exceed  
 26          the maximum amount allowed under IC 36-2-13-17, the sheriff shall  
 27          instead deposit the amount in the county general fund.

28          (h) Money deposited into a county general fund under subsections  
 29          (c)(5) and (g) must be used as follows:

30           (1) To reduce any unfunded liability of a sheriff's pension trust  
 31           plan established for the county's sheriff's department.

32           (2) Any amounts remaining after complying with subdivision (1)  
 33           must be applied to the costs incurred to operate the county's  
 34           sheriff's department.

35          SECTION 23. IC 6-8.1-9-1, AS AMENDED BY P.L.159-2021,  
 36          SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37          JULY 1, 2024]: Sec. 1. (a) If a person has paid more tax than the  
 38          person determines is legally due for a particular taxable period, the  
 39          person may file a claim for a refund with the department. Except as  
 40          provided in subsections (j), (k), (l), (m), and (n), in order to obtain the  
 41          refund, the person must file the claim with the department within three  
 42          (3) years after the later of the following:



1 (1) The due date of the return.

2 (2) The date of payment.

3 For purposes of this section, the due date for a return filed for the state  
 4 gross retail or use tax, the gasoline use tax, the gasoline tax (including  
 5 the inventory tax); the special fuel tax (including the inventory tax); the  
 6 motor carrier fuel tax (including the inventory tax); the oil inspection  
 7 fee, the cigarette tax, the tobacco products tax, any county innkeeper's  
 8 taxes imposed under IC 6-9; any food and beverage taxes imposed  
 9 under IC 6-9; any county or local admissions taxes imposed under  
 10 IC 6-9; or the petroleum severance tax a **periodic tax is thirty-one**  
 11 **(31) days after** the end of the calendar year which contains the taxable  
 12 period for which the return is filed. The claim must set forth the  
 13 amount of the refund to which the person is entitled and the reasons  
 14 that the person is entitled to the refund.

15 (b) After considering the claim and all evidence relevant to the  
 16 claim, the department shall issue a decision on the claim, stating the  
 17 part, if any, of the refund allowed and containing a statement of the  
 18 reasons for any part of the refund that is denied. The department shall  
 19 mail a copy of the decision to the person that filed the claim. If the  
 20 person disagrees with a part of the decision on the claim, the person  
 21 may file a protest and request a hearing with the department. If the  
 22 department allows the full amount of the refund claim, a warrant for the  
 23 payment of the claim is sufficient notice of the decision.

24 (c) The tax court shall hear the appeal de novo and without a jury,  
 25 and after the hearing may order or deny any part of the appealed  
 26 refund. The court may assess the court costs in any manner that it feels  
 27 is equitable. The court may enjoin the collection of any of the listed  
 28 taxes under IC 33-26-6-2. The court may also allow a refund of taxes,  
 29 interest, and penalties that have been paid to and collected by the  
 30 department.

31 (d) The decision on the claim must state that the person has sixty  
 32 (60) days from the date the decision is mailed to file a written protest.  
 33 If the person files a protest and requests a hearing on the protest, the  
 34 department shall:

35 (1) set the hearing at the department's earliest convenient time;  
 36 and

37 (2) notify the person by United States mail of the time, date, and  
 38 location of the hearing.

39 (e) The department may hold the hearing at the location of its choice  
 40 within Indiana if that location complies with IC 6-8.1-3-8.5.

41 (f) After conducting a hearing on a protest, or after making a  
 42 decision on a protest when no hearing is requested, the department



1 shall issue a memorandum of decision or order denying a refund and  
 2 shall send a copy of the decision through the United States mail to the  
 3 person that filed the protest. If the department allows the full amount  
 4 of the refund claim, a warrant for the payment of the claim is sufficient  
 5 notice of the decision. The department may continue the hearing until  
 6 a later date if the taxpayer presents additional information at the  
 7 hearing or the taxpayer requests an opportunity to present additional  
 8 information after the hearing.

9 (g) A person that disagrees with any part of the department's  
 10 determination in a memorandum of decision or order denying a refund  
 11 may request a rehearing not more than thirty (30) days after the date on  
 12 which the memorandum of decision or order denying a refund is issued  
 13 by the department. The department shall consider the request and may  
 14 grant the rehearing if the department reasonably believes that a  
 15 rehearing would be in the best interests of the taxpayer and the state.  
 16 If the department grants the rehearing, the department shall issue a  
 17 supplemental order denying a refund or a supplemental memorandum  
 18 of decision based on the rehearing, whichever is applicable.

19 (h) If the person disagrees with any part of the department's  
 20 determination, the person may appeal the determination, regardless of  
 21 whether or not the person protested the tax payment or whether or not  
 22 the person has accepted a refund. The person must file the appeal with  
 23 the tax court. The tax court does not have jurisdiction to hear a refund  
 24 appeal if:

25 (1) the appeal is filed more than ninety (90) days after the latest  
 26 of the dates on which:

27 (A) the memorandum of decision or order denying a refund is  
 28 issued by the department, if the person does not make a timely  
 29 request for a rehearing under subsection (g) on the  
 30 memorandum of decision or order denying a refund;

31 (B) the department issues a denial of the person's timely  
 32 request for a rehearing under subsection (g) on the  
 33 memorandum of decision or order denying a refund; or

34 (C) the department issues a supplemental memorandum of  
 35 decision or supplemental order denying a refund following a  
 36 rehearing granted under subsection (g); or

37 (2) the appeal is filed both before the decision is issued and  
 38 before the one hundred eighty-first day after the date the person  
 39 files the claim for a refund with the department.

40 The ninety (90) day period may be extended according to the terms of  
 41 a written agreement signed by both the department and the person. The  
 42 agreement must specify a date upon which the extension will terminate



1 and include a statement that the person agrees to preserve the person's  
 2 records until that specified termination date. The specified termination  
 3 date agreed upon under this subsection may not be more than ninety  
 4 (90) days after the expiration of the period otherwise specified by this  
 5 subsection.

6 (i) With respect to the vehicle excise tax, this section applies only  
 7 to penalties and interest paid on assessments of the vehicle excise tax.  
 8 Any other overpayment of the vehicle excise tax is subject to IC 6-6-5.

9 (j) If a taxpayer's federal taxable income, federal adjusted gross  
 10 income, or federal income tax liability for a taxable year is modified by  
 11 the Internal Revenue Service, and the modification would result in a  
 12 reduction of the tax legally due, the due date by which the taxpayer  
 13 must file a claim for refund with the department is the latest of:

- 14 (1) the date determined under subsection (a);  
 15 (2) the date that is one hundred eighty (180) days after the date of  
 16 the modification by the Internal Revenue Service as provided  
 17 under:  
 18 (A) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross  
 19 income tax); or  
 20 (B) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial  
 21 institutions tax); or  
 22 (3) in the case of a modification described in IC 6-8.1-5-2(k)(1)  
 23 through IC 6-8.1-5-2(k)(3), the date provided in IC 6-3-4.5  
 24 for such refunds or December 31, 2021, whichever is later.

25 (k) Notwithstanding any other provision of this section, if an  
 26 individual received a severance payment described in Section  
 27 3(a)(1)(A) of the Combat-Injured Veterans Tax Fairness Act of 2016  
 28 (P.L. 114-292) and upon which the United States Secretary of Defense  
 29 withheld tax under IC 6-3, IC 6-3.5-1.1 (before its repeal), IC 6-3.5-6  
 30 (before its repeal), IC 6-3.5-7 (before its repeal), or IC 6-3.6, the  
 31 individual must file a claim for refund for taxes that were overpaid and  
 32 attributable to the severance payment not later than December 31,  
 33 2020. Any refund under this subsection shall be computed without  
 34 regard to subsection (a)(2). The department may establish procedures  
 35 to provide standard refund amounts if a standard refund amount is  
 36 requested from the Internal Revenue Service.

37 (l) Notwithstanding any other provision of this section, a taxpayer  
 38 may file a claim for refund for any taxes under IC 6-3 or IC 6-5.5 that  
 39 the taxpayer expected to be due as a result of an Internal Revenue  
 40 Service audit not later than the date otherwise prescribed in this section  
 41 or one hundred eighty (180) days after the date the taxpayer is notified  
 42 that the audit resulted in no change or, if the audit resulted in a



1 modification, the date of the modification as provided under:

2 (1) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for adjusted gross income  
3 tax); or

4 (2) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial  
5 institutions tax);

6 whichever is later.

7 (m) If a taxpayer has an overpayment for a listed tax as a result of  
8 a credit of taxes paid to another state, country, or local jurisdiction in  
9 another state or country, and those taxes were assessed by the state,  
10 country, or local jurisdiction after the period for which a refund could  
11 have been claimed for that listed tax under this section, the period for  
12 requesting the refund under this section is extended to one hundred  
13 eighty (180) days after payment of the tax to the state, country, or local  
14 jurisdiction.

15 (n) If an agreement to extend the assessment time period is entered  
16 into under IC 6-8.1-5-2(i), the period during which a person may file  
17 a claim for a refund under subsection (a) is extended to the same date  
18 to which the assessment time period is extended.

19 SECTION 24. IC 6-8.1-9-2, AS AMENDED BY P.L.159-2021,  
20 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2024]: Sec. 2. (a) If the department finds that a person has  
22 paid more tax for a taxable year than is legally due, the department  
23 shall apply the amount of the excess against any amount of that same  
24 tax that is assessed and is currently due. The department may then  
25 apply any remaining excess against any of the listed taxes that have  
26 been assessed against the person and that are currently due. Subject to  
27 subsection (c), if any excess remains after the department has applied  
28 the overpayment against the person's tax liabilities, the department  
29 shall either refund the amount to the person or, at the person's request,  
30 credit the amount to the person's future tax liabilities.

31 (b) Subject to subsection (c), if a court determines that a person has  
32 paid more tax for a taxable year than is legally due, the department  
33 shall refund the excess amount to the person.

34 (c) As used in this subsection, "pass through entity" means a  
35 corporation that is exempt from the adjusted gross income tax under  
36 IC 6-3-2-2.8(2), a partnership, a limited liability company, or a limited  
37 liability partnership and "pass through income" means a person's  
38 distributive share of adjusted gross income for a taxable year  
39 attributable to the person's interest in a pass through entity. This  
40 subsection applies to a person's overpayment of adjusted gross income  
41 tax for a taxable year if:

42 (1) the person has filed a timely claim for refund with respect to



- 1 the overpayment under ~~IC 6-8-1-9-1~~; **section 1 of this chapter**;  
 2 (2) the overpayment:  
 3 (A) is with respect to a taxable year beginning before January  
 4 1, 2009; **and**  
 5 (B) is attributable to amounts paid to the department by:  
 6 (i) a nonresident shareholder, partner, or member of a pass  
 7 through entity;  
 8 (ii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13  
 9 on behalf of a nonresident shareholder, partner, or member  
 10 of the pass through entity; or  
 11 (iii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13  
 12 on behalf of a nonresident shareholder, partner, or member  
 13 of another pass through entity; and  
 14 (3) the overpayment arises from a determination by the  
 15 department or a court that the person's pass through income is not  
 16 includible in the person's adjusted gross income derived from  
 17 sources within Indiana as a result of the application of  
 18 IC 6-3-2-2(a)(5) and IC 6-3-2-2.2(g).

19 The department shall apply the overpayment to the person's liability for  
 20 taxes that have been assessed and are currently due as provided in  
 21 subsection (a) and apply any remaining overpayment as a credit or  
 22 credits in satisfaction of the person's liability for listed taxes in taxable  
 23 years beginning after December 31, 2008. If the person, including any  
 24 successor to the person's interest in the overpayment, does not have  
 25 sufficient liability for listed taxes against which to credit all the  
 26 remaining overpayment in a taxable year beginning after December 31,  
 27 2008, and ending before January 1, 2019, the taxpayer is not entitled  
 28 for any taxable year ending after December 31, 2018, to have any part  
 29 of the remaining overpayment applied, refunded, or credited to the  
 30 person's liability for listed taxes. If an overpayment or part of an  
 31 overpayment is required to be applied as a credit under this subsection  
 32 to the person's liability for listed taxes for a taxable year beginning after  
 33 December 31, 2008, and has not been determined by the department or  
 34 a court to meet the conditions of subdivision (3) by the due date of the  
 35 person's return for a listed tax for a taxable year beginning after  
 36 December 31, 2008, the department shall refund to the person that part  
 37 of the overpayment that should have been applied as a credit for such  
 38 taxable year within ninety (90) days of the date that the department or  
 39 a court makes the determination that the overpayment meets the  
 40 conditions of subdivision (3). However, the department may establish  
 41 a program to refund small overpayment amounts that do not exceed the  
 42 threshold dollar value established by the department rather than





1 crediting the amounts against tax liability accruing for a taxable year  
 2 after December 31, 2008. A person that receives a refund or credit  
 3 under this subsection shall file a report with the department in the form  
 4 and in the schedule specified by the department that identifies under  
 5 penalties of perjury the home state or other jurisdiction where the  
 6 income subject to the refund or credit was reported as income  
 7 attributable to that state or jurisdiction.

8 (d) An excess tax payment that is not refunded or credited against  
 9 a current or future tax liability within ninety (90) days after the date the  
 10 refund claim is filed, the date the tax payment was due, or the date the  
 11 tax was paid, whichever is latest, accrues interest from:

12 (1) the date the refund claim is filed, if the refund claim is filed  
 13 before July 1, 2015; or

14 (2) for a refund claim filed after June 30, 2015, the latest of:

15 (A) the date the tax payment was due;

16 (B) the date the tax was paid;

17 (C) the date the tax return was filed for the period and tax type  
 18 for which the refund is claimed;

19 (D) in the case of a refund based on payment of a tax by the  
 20 taxpayer to another state, country, or locality, the date of such  
 21 payment of tax to the other state, country, or locality; or

22 (E) July 1, 2015;

23 at the rate established under IC 6-8.1-10-1 until a date, determined by  
 24 the department, that does not precede by more than thirty (30) days, the  
 25 date on which the refund or credit is made. As used in this subsection,  
 26 "refund claim" includes a return and an amended return that indicates  
 27 an overpayment of tax. For purposes of this subsection only, the due  
 28 date for the payment of ~~the state gross retail or use tax; the oil~~  
 29 ~~inspection fee; and the petroleum severance a periodic~~ tax is  
 30 ~~December 31~~ **January 31** of the calendar year **following the calendar**  
 31 **year** that contains the taxable period for which the payment is remitted.

32 (e) A person who is liable for the payment of excise taxes under  
 33 IC 7.1-4-3 or IC 7.1-4-4 is entitled to claim a credit against the person's  
 34 excise tax liability in the amount of the excise taxes paid in duplicate  
 35 by the person, or the person's assignors or predecessors, upon both:

36 (1) the receipt of the goods subject to the excise taxes, as reported  
 37 by the person, or the person's assignors or predecessors, on excise  
 38 tax returns filed with the department; and

39 (2) the withdrawal of the same goods from a storage facility  
 40 operated under 19 U.S.C. 1555(a).

41 (f) The amount of the credit under subsection (e) is equal to fifty  
 42 percent (50%) of the amount of excise taxes:



- 1 (1) that were paid by the person as described in subsection (e)(2);  
 2 (2) that are duplicative of excise taxes paid by the person as  
 3 described in subsection (e)(1); and  
 4 (3) for which the person has not previously claimed a credit.

5 The credit may be claimed by subtracting the amount of the credit from  
 6 the amount of the person's excise taxes reported on the person's  
 7 monthly excise tax returns filed under IC 7.1-4-6 with the department  
 8 for taxes imposed under IC 7.1-4-3 or IC 7.1-4-4. The amount of the  
 9 credit that may be taken monthly by the person on each monthly excise  
 10 tax return may not exceed ten percent (10%) of the excise tax liability  
 11 reported by the person on the monthly excise tax return. The credit may  
 12 be claimed on not more than thirty-six (36) consecutive monthly excise  
 13 tax returns beginning with the month in which credit is first claimed.

14 (g) The amount of the credit calculated under subsection (f) must be  
 15 used for capital expenditures to:

- 16 (1) expand employment; or  
 17 (2) assist in retaining employment within Indiana.

18 The department shall annually verify whether the capital expenditures  
 19 made by the person comply with this subsection.

20 (h) An excess tax payment under section 1(k) of this chapter that is  
 21 not refunded or credited against a current or future tax liability within  
 22 ninety (90) days after the date the refund claim is filed, the date the tax  
 23 payment was due, or the date the tax was paid, whichever is latest,  
 24 accrues interest from April 1, 2020. For purposes of this subsection, a  
 25 refund claim filed prior to April 1, 2020, shall be treated as filed on  
 26 April 1, 2020.

27 SECTION 25. IC 7.1-4-3-2, AS AMENDED BY P.L.109-2013,  
 28 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JANUARY 1, 2025]: Sec. 2. **(a) Except as provided in subsections**  
 30 **(b) and (c),** the liquor excise tax shall be levied against a permittee  
 31 who holds an artisan distiller's permit, a distiller's permit, a rectifier's  
 32 permit, a liquor wholesaler's permit, a dining car liquor permit, a  
 33 vintner's permit, a wine wholesaler's permit, a dining car wine permit,  
 34 or a boat wine permit, whether the sale or gift, or withdrawal for sale  
 35 or gift, is to a person authorized to purchase or receive it or not.  
 36 However, the same article shall be taxed only once for liquor excise tax  
 37 purposes.

38 **(b) In the case of a permittee referenced in subsection (a)**  
 39 **receiving liquor from an unpermitted seller outside Indiana, the**  
 40 **permittee is liable for the liquor excise tax imposed upon the**  
 41 **transaction.**

42 **(c) In the case of a permittee referenced in subsection (a)**



1 receiving, selling, or giving liquor within Indiana from or to  
 2 another permittee, the permittee who first receives the liquor in  
 3 Indiana is liable for the liquor excise tax imposed upon the  
 4 transaction.

5 SECTION 26. IC 7.1-4-4-3, AS AMENDED BY P.L.107-2015,  
 6 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JANUARY 1, 2025]: Sec. 3. (a) Except as provided in subsections  
 8 (b) and (c), the wine excise tax shall be paid by the holder of a  
 9 vintner's permit, a farm winery permit, a wine wholesaler's permit, a  
 10 direct wine seller's permit, a dining car wine permit, or a boat wine  
 11 permit on the alcoholic beverage to which the tax is applicable and  
 12 which has been manufactured or imported by the permit holder into  
 13 this state. However, the same article shall be taxed only once for wine  
 14 excise tax purposes.

15 (b) In the case of a permittee referenced in subsection (a)  
 16 receiving wine from an unpermitted seller outside Indiana, the  
 17 permittee is liable for the wine excise tax imposed upon the  
 18 transaction.

19 (c) In the case of a permittee referenced in subsection (a)  
 20 receiving, selling, or giving wine within Indiana from or to another  
 21 permittee, the permittee who first receives the wine in Indiana is  
 22 liable for the wine excise tax imposed upon the transaction.

23 SECTION 27. IC 7.1-4-4.5-3, AS AMENDED BY P.L.107-2015,  
 24 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JANUARY 1, 2025]: Sec. 3. (a) Except as provided in subsections  
 26 (b) and (c), the hard cider excise tax shall be paid by the holder of a  
 27 vintner's permit, a farm winery permit, a wine wholesaler's permit, a  
 28 direct wine seller's permit, a beer wholesaler's permit, a dining car wine  
 29 permit, or a boat wine permit on the hard cider to which the tax is  
 30 applicable and that is manufactured or imported by the person into this  
 31 state. However, an item may only be taxed once for hard cider excise  
 32 tax purposes.

33 (b) In the case of a permittee referenced in subsection (a)  
 34 receiving hard cider from an unpermitted seller outside Indiana,  
 35 the permittee is liable for the hard cider excise tax imposed upon  
 36 the transaction.

37 (c) In the case of a permittee referenced in subsection (a)  
 38 receiving, selling, or giving hard cider within Indiana from or to  
 39 another permittee, the permittee who first receives the hard cider  
 40 in Indiana is liable for the hard cider excise tax imposed upon the  
 41 transaction.

42 SECTION 28. IC 8-1-2.8-24 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 24. If the InTRAC  
 2 meets the requirements of sections 18 and 21 of this chapter, the  
 3 InTRAC:

4 (1) for purposes of all taxes imposed by the state or any county or  
 5 municipality in Indiana is an organization that is organized and  
 6 operated exclusively for charitable purposes; and

7 (2) qualifies for all exemptions applicable to those organizations,  
 8 including but not limited to those exemptions set forth in  
 9 ~~IC 6-2.5-5-21(b)(1)(B)~~ **IC 6-2.5-5-25(a)(1)(B)** and  
 10 IC 6-1.1-10-16.

11 SECTION 29. IC 13-20-13-7, AS AMENDED BY P.L.159-2021,  
 12 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 7. (a) A fee of  
 14 twenty-five cents (\$0.25) is imposed on the sale of the following:

15 (1) Each new tire that is sold at retail.

16 (2) Each new tire mounted on a new vehicle sold at retail.

17 (b) The person that sells the new tire or vehicle at retail (including  
 18 a retail merchant that meets ~~one (1) or both of the economic thresholds~~  
 19 **threshold** under IC 6-2.5-2-1(d)) to the ultimate consumer of the tire  
 20 or vehicle shall collect the fee imposed by this section.

21 (c) A person that collects a fee under subsection (b):

22 (1) shall pay the fees collected under subsection (b):

23 (A) to the department of state revenue; and

24 (B) at the same time and in the same manner that the person  
 25 pays the state gross retail tax collected by the person to the  
 26 department of state revenue;

27 (2) shall indicate on the return:

28 (A) prescribed by the department of state revenue; and

29 (B) used for the payment of state gross retail taxes;

30 that the person is also paying fees collected under subsection (b);  
 31 and

32 (3) is entitled to deduct and retain one percent (1%) of the fees  
 33 required to be paid to the department of state revenue under this  
 34 subsection.

35 (d) The department of state revenue shall deposit fees collected  
 36 under this section in the waste tire management fund established by  
 37 this chapter.

38 SECTION 30. IC 16-42-5.2-3.5, AS AMENDED BY P.L.45-2020,  
 39 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 3.5. (a) An organization that is exempt from the  
 41 state gross retail tax under ~~IC 6-2.5-5-21(b)(1)(B)~~;  
 42 ~~IC 6-2.5-5-21(b)(1)(C)~~; or ~~IC 6-2.5-5-21(b)(1)(D)~~



1 **IC 6-2.5-5-25(a)(1)(B), IC 6-2.5-5-25(a)(1)(C), or**  
 2 **IC 6-2.5-5-25(a)(1)(D)** is exempt from complying with the  
 3 requirements of this chapter.

4 (b) This section does not prohibit an exempted organization from  
 5 waiving the exemption and using a certified food protection manager.

6 SECTION 31. IC 22-11-14-1, AS AMENDED BY P.L.159-2021,  
 7 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 1. As used in this chapter  
 9 and IC 22-11-14.5:

10 "Auto burglar alarm" means a tube that contains pyrotechnic  
 11 composition that produces a loud whistle or smoke when ignited. A  
 12 small quantity of explosive, not exceeding fifty (50) milligrams, may  
 13 also be used to produce a small report. A squib is used to ignite the  
 14 device.

15 "Booby trap" means a small tube with string protruding from both  
 16 ends, similar to a party popper in design. The ends of the string are  
 17 pulled to ignite the friction sensitive composition, producing a small  
 18 report.

19 "Chaser" means a device, containing fifty (50) milligrams or less of  
 20 explosive composition, that consists of a small paper or cardboard tube  
 21 that travels along the ground upon ignition. A whistling effect is often  
 22 produced, and a small noise may be produced.

23 "Cigarette load" means a small wooden peg that has been coated  
 24 with a small quantity of explosive composition. Upon ignition of a  
 25 cigarette containing one (1) of the pegs, a small report is produced.

26 "Consumer firework" means a small firework that is designed  
 27 primarily to produce visible effects by combustion, and that is required  
 28 to comply with the construction, chemical composition, and labeling  
 29 regulations promulgated by the United States Consumer Product Safety  
 30 Commission under 16 CFR 1507. The term also includes some small  
 31 devices designed to produce an audible effect, such as whistling  
 32 devices, ground devices containing fifty (50) milligrams or less of  
 33 explosive composition, and aerial devices containing one hundred  
 34 thirty (130) milligrams or less of explosive composition. Propelling or  
 35 expelling charges consisting of a mixture of charcoal, sulfur, and  
 36 potassium nitrate are not considered as designed to produce an audible  
 37 effect. Consumer fireworks:

38 (1) include:

39 (A) aerial devices, which include sky rockets, missile type  
 40 rockets, helicopter or aerial spinners, roman candles, mines,  
 41 and shells;

42 (B) ground audible devices, which include firecrackers,



- 1 salutes, and chasers; and  
2 (C) firework devices containing combinations of the effects  
3 described in clauses (A) and (B); and  
4 (2) do not include the items referenced in section 8(a) of this  
5 chapter.
- 6 "Cone fountain" means a cardboard or heavy paper cone which  
7 contains up to fifty (50) grams of pyrotechnic composition, and which  
8 produces the same effect as a cylindrical fountain.
- 9 "Cylindrical fountain" means a cylindrical tube not exceeding  
10 three-quarters (3/4) inch in inside diameter and containing up to  
11 seventy-five (75) grams of pyrotechnic composition. Fountains produce  
12 a shower of color and sparks upon ignition, and sometimes a whistling  
13 effect. Cylindrical fountains may contain a spike to be inserted in the  
14 ground (spike fountain), a wooden or plastic base to be placed on the  
15 ground (base fountain), or a wooden handle or cardboard handle for  
16 items designed to be hand held (handle fountain).
- 17 "Dipped stick" or "wire sparkler" means a stick or wire coated with  
18 pyrotechnic composition that produces a shower of sparks upon  
19 ignition. Total pyrotechnic composition does not exceed one hundred  
20 (100) grams per item. Those devices containing chlorate or perchlorate  
21 salts do not exceed five (5) grams in total composition per item. Wire  
22 sparklers that contain no magnesium and that contain less than one  
23 hundred (100) grams of composition per item are not included in the  
24 category of consumer fireworks.
- 25 "Distributor" means a person who sells fireworks to wholesalers and  
26 retailers for resale.
- 27 "Explosive composition" means a chemical or mixture of chemicals  
28 that produces an audible effect by deflagration or detonation when  
29 ignited.
- 30 "Firecracker" or "salute" is a device that consists of a small paper  
31 wrapped or cardboard tube containing not more than fifty (50)  
32 milligrams of pyrotechnic composition and that produces, upon  
33 ignition, noise, accompanied by a flash of light.
- 34 "Firework" means any composition or device designed for the  
35 purpose of producing a visible or audible effect by combustion,  
36 deflagration, or detonation. Fireworks consist of consumer fireworks,  
37 items referenced in section 8(a) of this chapter, and special fireworks.
- 38 The following items are excluded from the definition of fireworks:  
39 (1) Model rockets.  
40 (2) Toy pistol caps.  
41 (3) Emergency signal flares.  
42 (4) Matches.



- 1 (5) Fixed ammunition for firearms.  
 2 (6) Ammunition components intended for use in firearms, muzzle  
 3 loading cannons, or small arms.  
 4 (7) Shells, cartridges, and primers for use in firearms, muzzle  
 5 loading cannons, or small arms.  
 6 (8) Indoor pyrotechnics special effects material.  
 7 (9) M-80s, cherry bombs, silver salutes, and any device banned by  
 8 the federal government.
- 9 "Flitter sparkler" means a narrow paper tube filled with pyrotechnic  
 10 composition that produces color and sparks upon ignition. These  
 11 devices do not use a fuse for ignition, but rather are ignited by igniting  
 12 the paper at one (1) end of the tube.
- 13 "Ground spinner" means a small spinning device that is similar to  
 14 wheels in design and effect when placed on the ground and ignited, and  
 15 that produces a shower of sparks and color when spinning.
- 16 "Helicopter" or "aerial spinner" is a spinning device:  
 17 (1) that consists of a tube up to one-half (1/2) inch in inside  
 18 diameter and that contains up to twenty (20) grams of pyrotechnic  
 19 composition;  
 20 (2) to which some type of propeller or blade device is attached;  
 21 and  
 22 (3) that lifts into the air upon ignition, producing a visible or  
 23 audible effect at the height of flight.
- 24 "Illuminating torch" means a cylindrical tube that:  
 25 (1) contains up to one hundred (100) grams of pyrotechnic  
 26 composition;  
 27 (2) produces, upon ignition, a colored fire; and  
 28 (3) is either a spike, base, or handle type device.
- 29 "Importer" means:  
 30 (1) a person who imports fireworks from a foreign country; or  
 31 (2) a person who brings or causes fireworks to be brought within  
 32 this state for subsequent sale.
- 33 "Indoor pyrotechnics special effects material" means a chemical  
 34 material that is clearly labeled by the manufacturer as suitable for  
 35 indoor use (as provided in National Fire Protection Association  
 36 Standard 1126 (2001 edition)).
- 37 "Interstate wholesaler" means a person who is engaged in interstate  
 38 commerce selling fireworks.
- 39 "Manufacturer" means a person engaged in the manufacture of  
 40 fireworks.
- 41 "Mine" or "shell" means a device that:  
 42 (1) consists of a heavy cardboard or paper tube up to two and



- 1 one-half (2 1/2) inches in inside diameter, to which a wooden or  
 2 plastic base is attached;  
 3 (2) contains up to forty (40) grams of pyrotechnic composition;  
 4 and  
 5 (3) propels, upon ignition, stars (pellets of pressed pyrotechnic  
 6 composition that burn with bright color), whistles, parachutes, or  
 7 combinations thereof, with the tube remaining on the ground.
- 8 "Missile-type rocket" means a device that is similar to a sky rocket  
 9 in size, composition, and effect, and that uses fins rather than a stick for  
 10 guidance and stability.
- 11 "Municipality" has the meaning set forth in IC 36-1-2-11.
- 12 "Party popper" means a small plastic or paper item containing not  
 13 more than sixteen (16) milligrams of explosive composition that is  
 14 friction sensitive. A string protruding from the device is pulled to ignite  
 15 it, expelling paper streamers and producing a small report.
- 16 "Person" means an individual, an association, an organization, a  
 17 limited liability company, or a corporation.
- 18 "Pyrotechnic composition" means a mixture of chemicals that  
 19 produces a visible or audible effect by combustion rather than  
 20 deflagration or detonation. Pyrotechnic compositions will not explode  
 21 upon ignition unless severely confined.
- 22 "Responding fire department" means the paid fire department or  
 23 volunteer fire department that renders fire protection services to a  
 24 political subdivision.
- 25 "Retail sales stand" means a temporary business site or location  
 26 where goods are to be sold.
- 27 "Retailer" means a person who purchases fireworks for resale to  
 28 consumers, including a retail merchant that meets ~~one (+) or both~~ of the  
 29 economic ~~thresholds~~ **threshold** under IC 6-2.5-2-1(d).
- 30 "Roman candle" means a device that consists of a heavy paper or  
 31 cardboard tube not exceeding three-eighths (3/8) inch in inside  
 32 diameter and that contains up to twenty (20) grams of pyrotechnic  
 33 composition. Upon ignition, up to ten (10) stars (pellets of pressed  
 34 pyrotechnic composition that burn with bright color) are individually  
 35 expelled at several second intervals.
- 36 "Sky rocket" means a device that:  
 37 (1) consists of a tube that contains pyrotechnic composition;  
 38 (2) contains a stick for guidance and stability; and  
 39 (3) rises into the air upon ignition, producing a burst of color or  
 40 noise at the height of flight.
- 41 "Smoke device" means a tube or sphere containing pyrotechnic  
 42 composition that produces white or colored smoke upon ignition as the





- 1 primary effect.
- 2 "Snake" or "glow worm" means a pressed pellet of pyrotechnic  
3 composition that produces a large, snake-like ash upon burning. The  
4 ash expands in length as the pellet burns. These devices do not contain  
5 mercuric thiocyanate.
- 6 "Snapper" means a small, paper wrapped item containing a minute  
7 quantity of explosive composition coated on small bits of sand. When  
8 dropped, the device explodes, producing a small report.
- 9 "Special discharge location" means a location designated for the  
10 discharge of consumer fireworks by individuals in accordance with  
11 rules adopted under section 3.5 of this chapter.
- 12 "Special fireworks" means fireworks designed primarily to produce  
13 visible or audible effects by combustion, deflagration, or detonation,  
14 including firecrackers containing more than one hundred thirty (130)  
15 milligrams of explosive composition, aerial shells containing more than  
16 forty (40) grams of pyrotechnic composition, and other exhibition  
17 display items that exceed the limits for classification as consumer  
18 fireworks.
- 19 "Trick match" means a kitchen or book match that has been coated  
20 with a small quantity of explosive or pyrotechnic composition. Upon  
21 ignition of the match, a small report or a shower of sparks is produced.
- 22 "Trick noisemaker" means an item that produces a small report  
23 intended to surprise the user.
- 24 "Wheel" means a pyrotechnic device that:
- 25 (1) is attached to a post or tree by means of a nail or string;  
26 (2) contains up to six (6) driver units (tubes not exceeding  
27 one-half (1/2) inch in inside diameter) containing up to sixty (60)  
28 grams of composition per driver unit; and  
29 (3) revolves, upon ignition, producing a shower of color and  
30 sparks and sometimes a whistling effect.
- 31 "Wholesaler" means a person who purchases fireworks for resale to  
32 retailers.
- 33 SECTION 32. IC 24-5-0.5-4, AS AMENDED BY P.L.11-2023,  
34 SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JANUARY 1, 2025]: Sec. 4. (a) A person relying upon an uncured or  
36 incurable deceptive act may bring an action for the damages actually  
37 suffered as a consumer as a result of the deceptive act or five hundred  
38 dollars (\$500), whichever is greater. The court may increase damages  
39 for a willful deceptive act in an amount that does not exceed the greater  
40 of:
- 41 (1) three (3) times the actual damages of the consumer suffering  
42 the loss; or



1 (2) one thousand dollars (\$1,000).

2 Except as provided in subsection (k), the court may award reasonable  
3 attorney's fees to the party that prevails in an action under this  
4 subsection. This subsection does not apply to a consumer transaction  
5 in real property, including a claim or action involving a construction  
6 defect (as defined in IC 32-27-3-1(5)) brought against a construction  
7 professional (as defined in IC 32-27-3-1(4)), except for purchases of  
8 time shares and camping club memberships. This subsection does not  
9 apply with respect to a deceptive act described in section 3(b)(20) of  
10 this chapter. This subsection also does not apply to a violation of  
11 IC 24-4.7, IC 24-5-12, IC 24-5-14, or IC 24-5-14.5. Actual damages  
12 awarded to a person under this section have priority over any civil  
13 penalty imposed under this chapter.

14 (b) Any person who is entitled to bring an action under subsection  
15 (a) on the person's own behalf against a supplier for damages for a  
16 deceptive act may bring a class action against such supplier on behalf  
17 of any class of persons of which that person is a member and which has  
18 been damaged by such deceptive act, subject to and under the Indiana  
19 Rules of Trial Procedure governing class actions, except as herein  
20 expressly provided. Except as provided in subsection (k), the court may  
21 award reasonable attorney's fees to the party that prevails in a class  
22 action under this subsection, provided that such fee shall be determined  
23 by the amount of time reasonably expended by the attorney and not by  
24 the amount of the judgment, although the contingency of the fee may  
25 be considered. Except in the case of an extension of time granted by the  
26 attorney general under IC 24-10-2-2(b) in an action subject to IC 24-10,  
27 any money or other property recovered in a class action under this  
28 subsection which cannot, with due diligence, be restored to consumers  
29 within one (1) year after the judgment becomes final shall be returned  
30 to the party depositing the same. This subsection does not apply to a  
31 consumer transaction in real property, except for purchases of time  
32 shares and camping club memberships. This subsection does not apply  
33 with respect to a deceptive act described in section 3(b)(20) of this  
34 chapter. Actual damages awarded to a class have priority over any civil  
35 penalty imposed under this chapter.

36 (c) The attorney general may bring an action to enjoin a deceptive  
37 act, including a deceptive act described in section 3(b)(20) of this  
38 chapter, notwithstanding subsections (a) and (b). However, the attorney  
39 general may seek to enjoin patterns of incurable deceptive acts with  
40 respect to consumer transactions in real property. In addition, the court  
41 may:

42 (1) issue an injunction;



- 1 (2) order the supplier to make payment of the money unlawfully  
 2 received from the aggrieved consumers to be held in escrow for  
 3 distribution to aggrieved consumers;  
 4 (3) for a knowing violation against a senior consumer, increase  
 5 the amount of restitution ordered under subdivision (2) in any  
 6 amount up to three (3) times the amount of damages incurred or  
 7 value of property or assets lost;  
 8 (4) order the supplier to pay to the state the reasonable costs of  
 9 the attorney general's investigation and prosecution related to the  
 10 action;  
 11 (5) provide for the appointment of a receiver; and  
 12 (6) order the department of state revenue to suspend the supplier's  
 13 registered retail merchant certificate, subject to the requirements  
 14 and prohibitions contained in ~~IC 6-2.5-8-7(i)~~, **IC 6-2.5-8-7(a)(5)**,  
 15 if the court finds that a violation of this chapter involved the sale  
 16 or solicited sale of a synthetic drug (as defined in  
 17 IC 35-31.5-2-321), a synthetic drug lookalike substance (as  
 18 defined in IC 35-31.5-2-321.5 (repealed)) (before July 1, 2019),  
 19 a controlled substance analog (as defined in IC 35-48-1-9.3), or  
 20 a substance represented to be a controlled substance (as described  
 21 in IC 35-48-4-4.6).
- 22 (d) In an action under subsection (a), (b), or (c), the court may void  
 23 or limit the application of contracts or clauses resulting from deceptive  
 24 acts and order restitution to be paid to aggrieved consumers.
- 25 (e) In any action under subsection (a) or (b), upon the filing of the  
 26 complaint or on the appearance of any defendant, claimant, or any  
 27 other party, or at any later time, the trial court, the supreme court, or the  
 28 court of appeals may require the plaintiff, defendant, claimant, or any  
 29 other party or parties to give security, or additional security, in such  
 30 sum as the court shall direct to pay all costs, expenses, and  
 31 disbursements that shall be awarded against that party or which that  
 32 party may be directed to pay by any interlocutory order by the final  
 33 judgment or on appeal.
- 34 (f) Any person who violates the terms of an injunction issued under  
 35 subsection (c) shall forfeit and pay to the state a civil penalty of not  
 36 more than fifteen thousand dollars (\$15,000) per violation. For the  
 37 purposes of this section, the court issuing an injunction shall retain  
 38 jurisdiction, the cause shall be continued, and the attorney general  
 39 acting in the name of the state may petition for recovery of civil  
 40 penalties. Whenever the court determines that an injunction issued  
 41 under subsection (c) has been violated, the court shall award  
 42 reasonable costs to the state.



1 (g) If a court finds any person has knowingly violated section 3 or  
 2 10 of this chapter, other than section 3(b)(19), 3(b)(20), or 3(b)(40) of  
 3 this chapter, the attorney general, in an action pursuant to subsection  
 4 (c), may recover from the person on behalf of the state a civil penalty  
 5 of a fine not exceeding five thousand dollars (\$5,000) per violation.

6 (h) If a court finds that a person has violated section 3(b)(19) of this  
 7 chapter, the attorney general, in an action under subsection (c), may  
 8 recover from the person on behalf of the state a civil penalty as follows:

9 (1) For a knowing or intentional violation, one thousand five  
 10 hundred dollars (\$1,500).

11 (2) For a violation other than a knowing or intentional violation,  
 12 five hundred dollars (\$500).

13 A civil penalty recovered under this subsection shall be deposited in  
 14 the consumer protection division telephone solicitation fund  
 15 established by IC 24-4.7-3-6 to be used for the administration and  
 16 enforcement of section 3(b)(19) of this chapter.

17 (i) A senior consumer relying upon an uncured or incurable  
 18 deceptive act, including an act related to hypnotism, may bring an  
 19 action to recover treble damages, if appropriate.

20 (j) An offer to cure is:

21 (1) not admissible as evidence in a proceeding initiated under this  
 22 section unless the offer to cure is delivered by a supplier to the  
 23 consumer or a representative of the consumer before the supplier  
 24 files the supplier's initial response to a complaint; and

25 (2) only admissible as evidence in a proceeding initiated under  
 26 this section to prove that a supplier is not liable for attorney's fees  
 27 under subsection (k).

28 If the offer to cure is timely delivered by the supplier, the supplier may  
 29 submit the offer to cure as evidence to prove in the proceeding in  
 30 accordance with the Indiana Rules of Trial Procedure that the supplier  
 31 made an offer to cure.

32 (k) A supplier may not be held liable for the attorney's fees and  
 33 court costs of the consumer that are incurred following the timely  
 34 delivery of an offer to cure as described in subsection (j) unless the  
 35 actual damages awarded, not including attorney's fees and costs, exceed  
 36 the value of the offer to cure.

37 (l) If a court finds that a person has knowingly violated section  
 38 3(b)(20) of this chapter, the attorney general, in an action under  
 39 subsection (c), may recover from the person on behalf of the state a  
 40 civil penalty not exceeding one thousand dollars (\$1,000) per  
 41 consumer. In determining the amount of the civil penalty in any action  
 42 by the attorney general under this subsection, the court shall consider,



1 among other relevant factors, the frequency and persistence of  
 2 noncompliance by the debt collector, the nature of the noncompliance,  
 3 and the extent to which the noncompliance was intentional. A person  
 4 may not be held liable in any action by the attorney general for a  
 5 violation of section 3(b)(20) of this chapter if the person shows by a  
 6 preponderance of evidence that the violation was not intentional and  
 7 resulted from a bona fide error, notwithstanding the maintenance of  
 8 procedures reasonably adapted to avoid the error. A person may not be  
 9 held liable in any action for a violation of this chapter for contacting a  
 10 person other than the debtor, if the contact is made in compliance with  
 11 the Fair Debt Collection Practices Act.

12 (m) If a court finds that a person has knowingly or intentionally  
 13 violated section 3(b)(40) of this chapter, the attorney general, in an  
 14 action under subsection (c), may recover from the person on behalf of  
 15 the state a civil penalty in accordance with IC 24-5-14.5-12(b). As  
 16 specified in IC 24-5-14.5-12(b), a civil penalty recovered under  
 17 IC 24-5-14.5-12(b) shall be deposited in the consumer protection  
 18 division telephone solicitation fund established by IC 24-4.7-3-6 to be  
 19 used for the administration and enforcement of IC 24-5-14.5. In  
 20 addition to the recovery of a civil penalty in accordance with  
 21 IC 24-5-14.5-12(b), the attorney general may also recover reasonable  
 22 attorney fees and court costs from the person on behalf of the state.  
 23 Those funds shall also be deposited in the consumer protection division  
 24 telephone solicitation fund established by IC 24-4.7-3-6.

25 SECTION 33. IC 33-37-5-15, AS AMENDED BY P.L.106-2022,  
 26 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JANUARY 1, 2025]: Sec. 15. (a) This section also applies to a clerk of  
 28 a township small claims court described in IC 33-34 for service of  
 29 process fees collected under IC 33-34-8-1.

30 (b) The clerk of the county that maintains jurisdiction over the case  
 31 shall collect a service of process fee of twenty-eight dollars (\$28) from  
 32 a party requesting service of a writ, an order, a process, a notice, a tax  
 33 warrant, or any other paper completed by the sheriff. A service of  
 34 process fee collected under this subsection may be collected only one  
 35 (1) time per case for the duration of the case. However, a clerk of the  
 36 county that maintains jurisdiction over the case shall collect an  
 37 additional service of process fee of twenty-eight dollars (\$28) **only one**  
 38 **(1) time** per case for **the entire duration of** any postjudgment ~~service~~  
 39 ~~services provided~~.

40 (c) The clerk shall collect from the person who filed the civil action  
 41 a service of process fee of sixty dollars (\$60), in addition to any other  
 42 fee for service of process, if:



- 1 (1) a person files a civil action outside Indiana; and  
 2 (2) a sheriff in Indiana is requested to perform a service of  
 3 process associated with the civil action in Indiana.  
 4 (d) A clerk shall transfer fees collected under this section to the  
 5 county auditor.  
 6 (e) The county auditor shall deposit fees collected under this section  
 7 as follows:  
 8 (1) One dollar (\$1) from each service of process fee described in  
 9 subsection (b) into the clerk's record perpetuation fund  
 10 established by the clerk under section 2 of this chapter.  
 11 (2) Twenty-seven dollars (\$27) from each service of process fee  
 12 described in subsection (b) into either:  
 13 (A) the pension trust established by the county under  
 14 IC 36-8-10-12; or  
 15 (B) if the county has not established a pension trust under  
 16 IC 36-8-10-12, the county general fund.  
 17 SECTION 34. IC 34-6-2-20 IS AMENDED TO READ AS  
 18 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. "Charitable entity",  
 19 for purposes of IC 34-30-5, means any entity exempted from state gross  
 20 retail tax under ~~IC 6-2.5-5-21(b)(1)(B)~~. **IC 6-2.5-5-25(a)(1)(B)**.  
 21 SECTION 35. IC 36-8-16.6-10, AS AMENDED BY P.L.159-2021,  
 22 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 10. As used in this  
 24 chapter, "seller" means a person that sells prepaid wireless  
 25 telecommunications service to another person, including a retail  
 26 merchant that meets ~~one (1) or both~~ of the economic ~~thresholds~~  
 27 **threshold** under IC 6-2.5-2-1(d).  
 28 SECTION 36. [EFFECTIVE JULY 1, 2024] **(a) IC 6-8.1-1-4.5, as**  
 29 **added by this act, and IC 6-8.1-5-2 and IC 6-8.1-9-1, both as**  
 30 **amended by this act, apply only in determining statute of**  
 31 **limitations dates that expire after June 30, 2024.**  
 32 **(b) This SECTION expires July 1, 2027.**  
 33 SECTION 37. [EFFECTIVE JULY 1, 2024] **(a) IC 6-8.1-9-2, as**  
 34 **amended by this act, applies only to refund claims filed after June**  
 35 **30, 2024.**  
 36 **(b) This SECTION expires July 1, 2027.**  
 37 SECTION 38. **An emergency is declared for this act.**

