

# SENATE BILL No. 230

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-1-10.5; IC 6-2.5-5-57.

**Synopsis:** Sales tax exemption for adult diapers. Provides that the sale of adult diapers is exempt from the state gross retail tax.

**Effective:** July 1, 2023.

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## Hunley

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January 10, 2023, read first time and referred to Committee on Tax and Fiscal Policy.

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

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

# SENATE BILL No. 230



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-2.5-1-10.5 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2023]: **Sec. 10.5. "Adult diapers" means**  
4 **diapers other than children's diapers.**

5 SECTION 2. IC 6-2.5-5-57, AS ADDED BY P.L.180-2022(ss),  
6 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7 JULY 1, 2023]: Sec. 57. (a) Sales of children's diapers are exempt from  
8 the state gross retail tax.

9 (b) Sales of adult diapers are exempt from the state gross retail  
10 tax.

11 SECTION 3. [EFFECTIVE JULY 1, 2023] (a) **IC 6-2.5-5-57, as**  
12 **amended by this act, applies only to retail transactions occurring**  
13 **after June 30, 2023.**

14 (b) **Except as provided in subsection (c), a retail transaction is**  
15 **considered to have occurred after June 30, 2023, if the property**  
16 **whose transfer constitutes selling at retail is delivered to the**  
17 **purchaser or to the place of delivery designated by the purchaser**



1 after June 30, 2023.  
2 (c) Notwithstanding the delivery of the property constituting  
3 selling at retail after June 30, 2023, a transaction is considered to  
4 have occurred before July 1, 2023, to the extent that:  
5 (1) the agreement of the parties to the transaction is entered  
6 into before July 1, 2023; and  
7 (2) payment for the property furnished in the transaction is  
8 made before July 1, 2023.  
9 (d) This SECTION expires January 1, 2026.

