

SENATE BILL No. 232

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-7-1-19.5; IC 35-52-6-47.8.

Synopsis: Criminal penalty for cigarette tax evasion. Makes it a Level 6 felony for a person to knowingly or intentionally fail to carry invoices or delivery tickets containing certain information while transporting cigarettes that do not bear an Indiana tax stamp over Indiana highways.

Effective: July 1, 2017.

Crider

January 9, 2017, read first time and referred to Committee on Corrections and Criminal Law.



First Regular Session 120th General Assembly (2017)

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

SENATE BILL No. 232

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

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

1 SECTION 1. IC 6-7-1-19.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 19.5. **(a) This section**
3 **does not apply to licensed distributors, to common carriers, or to**
4 **employees of the state or federal government who are performing**
5 **their official duties in the enforcement of this chapter.**

6 **(b)** A person who transports cigarettes which do not bear an Indiana
7 tax stamp over Indiana highways shall carry invoices or delivery tickets
8 for those cigarettes containing the following information:

- 9 (1) the name and address of the consignor or seller;
- 10 (2) the name and address of the consignee or purchaser;
- 11 (3) the quantity and brands of the cigarettes; and
- 12 (4) the name and address of the person liable for the tax imposed
- 13 on those cigarettes under this chapter.

14 However, this section does not apply to licensed distributors, to
15 common carriers, or to employees of the state or federal government
16 who are performing their official duties in the enforcement of this
17 chapter.



1 **(c) A person who knowingly or intentionally violates subsection**
2 **(b) commits a Level 6 felony.**

3 SECTION 2. IC 35-52-6-47.8 IS ADDED TO THE INDIANA
4 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2017]: **Sec. 47.8. IC 6-7-1-19.5 defines a**
6 **crime concerning tobacco taxes.**

