



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 91, between lines 42 and 43, begin a new paragraph and insert:
- 2 "SECTION 66. IC 6-2.5-5-59 IS ADDED TO THE INDIANA
- 3 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2025]: Sec. 59. (a) As used in this section,
- 5 "utility service" means the provision of any of the following to
- 6 consumers:
- 7 (1) Electrical energy.
- 8 (2) Natural gas, either mixed with another substance or pure,
- 9 used for heat, light, cooling, or power.
- 10 (3) Water.
- 11 (4) Steam.
- 12 The term includes utility services provided by a power subsidiary
- 13 or public utility.
- 14 (b) Transactions involving the sale of utility services are
- 15 partially exempt from the state gross retail tax as set forth in this
- 16 subsection. The amount of the exemption is equal to:
- 17 (1) for transactions occurring in 2026, ten percent (10%) of
- 18 the charge or price of the utility services;
- 19 (2) for transactions occurring in 2027, twenty percent (20%)
- 20 of the charge or price of the utility services;
- 21 (3) for transactions occurring in 2028, thirty percent (30%) of
- 22 the charge or price of the utility services;
- 23 (4) for transactions occurring in 2029, forty percent (40%) of
- 24 the charge or price of the utility services;
- 25 (5) for transactions occurring in 2030, fifty percent (50%) of
- 26 the charge or price of the utility services;
- 27 (6) for transactions occurring in 2031, sixty percent (60%) of

1 the charge or price of the utility services;
 2 (7) for transactions occurring in 2032, seventy percent (70%)
 3 of the charge or price of the utility services;
 4 (8) for transactions occurring in 2033, eighty percent (80%)
 5 of the charge or price of the utility services; and
 6 (9) for transactions occurring in 2034, ninety percent (90%)
 7 of the charge or price of the utility services.

8 (c) Transactions involving the sale of utility services are totally
 9 exempt from the state gross retail tax beginning in 2035."

10 Page 169, between lines 1 and 2, begin a new paragraph and insert:

11 "SECTION 219. [EFFECTIVE JULY 1, 2025] **The legislative**
 12 **services agency shall prepare legislation for introduction in the**
 13 **regular session of the general assembly that is convened in the year**
 14 **immediately preceding the year in which the sale of utility services**
 15 **are totally exempt from the state gross retail tax under**
 16 **IC 6-2.5-5-59(c), as added by this act, to change cross-references**
 17 **and make other changes to the Indiana Code, as necessary, relating**
 18 **to the exemption under IC 6-2.5-5-59(c)."**

19 Re-number all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 11, 2025.)

Senator QADDOURA