



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 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1001 as printed April 11, 2025.)

Senator QADDOURA