



PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1002 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-2.5-2-1, AS AMENDED BY P.L.118-2024,
- 4 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 UPON PASSAGE]: Sec. 1. (a) An excise tax, known as the state gross
- 6 retail tax, is imposed on retail transactions made in Indiana.
- 7 (b) The person who acquires property in a retail transaction is liable
- 8 for the tax on the transaction and, except as otherwise provided in this
- 9 chapter, shall pay the tax to the retail merchant as a separate added
- 10 amount to the consideration in the transaction. A retail merchant that
- 11 has either physical presence in Indiana as described in subsection (c)
- 12 or that meets the threshold in subsection (d) shall collect the tax as
- 13 agent for the state.
- 14 (c) A retail merchant has physical presence in Indiana when the
- 15 retail merchant:
- 16 (1) maintains an office, place of distribution, sales location,
- 17 sample location, warehouse, storage place, or other place of
- 18 business which is located in Indiana and which the retail
- 19 merchant maintains, occupies, or uses, either permanently or
- 20 temporarily, either directly or indirectly, and either by the retail
- 21 merchant or through a representative, agent, or subsidiary;

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

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

(d) A retail merchant that does not have a physical presence in Indiana shall, as an agent for the state, collect the gross retail tax on a retail transaction made in Indiana, remit the gross retail tax as provided in this article, and comply with all applicable procedures and requirements of this article as if the retail merchant has a physical presence in Indiana, if the retail merchant's gross revenue from any combination of:

(1) the sale of tangible personal property that is delivered into Indiana;

(2) a product transferred electronically into Indiana; or

(3) a service delivered in Indiana;

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

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

(f) Notwithstanding any other law, the state gross retail tax imposed under this section does not apply to any charges, bills, or fees imposed by a public utility."

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 22, 2026.)

Representative Andrade