



SENATE MOTION

MR. PRESIDENT:

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

- 1 Page 1, between lines 8 and 9, begin a new paragraph and insert:
2 "SECTION 2. IC 6-2.5-5-59.1 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE UPON PASSAGE]: **Sec. 59.1. (a) This section applies**
5 **to a transaction involving the sale of utility service by a utility to a**
6 **customer regardless of whether the utility is under the jurisdiction**
7 **of the Indiana utility regulatory commission for the approval of**
8 **rates and charges.**
9 **(b) As used in this section, "customer" refers to a residential**
10 **customer that has agreed to pay for utility service provided by a**
11 **utility.**
12 **(c) As used in this section, "utility" means a person, however**
13 **organized, that provides utility service to a customer.**
14 **(d) As used in this section, "utility service" means:**
15 **(1) electric;**
16 **(2) natural gas;**
17 **(3) water; or**
18 **(4) wastewater;**
19 **service that is provided at retail to a customer in Indiana.**
20 **(e) A transaction involving the sale of utility service, as reflected**
21 **in the amount billed by a utility in a customer bill for the utility**
22 **service, is exempt from the state gross retail tax.**
23 **(f) The exemption provided by subsection (e) applies to a**
24 **customer bill issued by a utility beginning on the enactment of this**
25 **section and each customer bill issued thereafter, regardless of**
26 **whether the bill includes any charges for utility service provided to**
27 **the customer before the enactment of this section."**
28 Renumber all SECTIONS consecutively.

(Reference is to EHB 1002 as printed February 13, 2026.)

Senator POL JR.