



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 QADDOURA