



SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 212 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 6-2.5-5-59.1 IS ADDED TO THE INDIANA
4 CODE AS A NEW SECTION TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: Sec. 59.1. (a) **This section applies**
6 **to a transaction involving the sale of utility service by a utility to a**
7 **customer regardless of whether the utility is under the jurisdiction**
8 **of the Indiana utility regulatory commission for the approval of**
9 **rates and charges.**

10 (b) **As used in this section, "customer" refers to a residential**
11 **customer that has agreed to pay for utility service provided by a**
12 **utility.**

13 (c) **As used in this section, "utility" means a person, however**
14 **organized, that provides utility service to a customer.**

15 (d) **As used in this section, "utility service" means:**

16 (1) electric;
17 (2) natural gas;
18 (3) water; or
19 (4) wastewater;

20 **service that is provided at retail to a customer in Indiana.**

21 (e) **A transaction involving the sale of utility service, as reflected**
22 **in the amount billed by a utility in a customer bill for the utility**
23 **service, is exempt from the state gross retail tax.**

24 (f) **The exemption provided by subsection (e) applies to a**
25 **customer bill issued by a utility beginning on the enactment of this**
26 **section and each customer bill issued thereafter, regardless of**
27 **whether the bill includes any charges for utility service provided to**
28 **the customer before the enactment of this section."**

1 Renumber all SECTIONS consecutively.
(Reference is to SB 212 as printed January 12, 2026.)

Senator QADDOURA