



# 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.)

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Senator QADDOURA