

# PROPOSED AMENDMENT

## SB 242 # 6

### DIGEST

Orange County food and beverage tax. Clarifies the imposition and collection of the Orange County food and beverage tax.

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1       Page 2, between lines 24 and 25, begin a new paragraph and insert:  
2       "SECTION 4. IC 6-9-45.5-13 IS REPEALED [EFFECTIVE JULY  
3       1, 2025 (RETROACTIVE)]. See: 13. (a) As used in this section,  
4       "another food and beverage tax" refers to an excise tax that is imposed  
5       under any law other than this chapter and that is levied in all or any  
6       part of Orange County on a transaction in which food or beverage is  
7       furnished; prepared; or served:  
8               (1) for consumption at a location; or on equipment, provided by  
9               a retail merchant;  
10               (2) in the area in which the food and beverage tax is imposed; and  
11               (3) by a retail merchant for consideration.  
12               (b) Notwithstanding any other law, another food and beverage tax  
13       does not apply to transactions described in section 9 of this chapter.".   
14       Page 6, after line 42, begin a new paragraph and insert:  
15       "SECTION 9. [EFFECTIVE JULY 1, 2025 (RETROACTIVE)] For  
16       purposes of IC 6-9-47.5:  
17               (1) the imposition and collection of tax after June 30, 2025,  
18               under that chapter with regard to a taxpayer that also is  
19               subject to a tax under IC 6-9-45.5 is permitted as if  
20               IC 6-9-45.5-13 had been repealed by P.L.230-2025; and  
21               (2) no refund shall be permitted for the tax imposed under  
22               IC 6-9-47.5 after June 30, 2025, based on the imposition of tax  
23               under IC 6-9-45.5 on the same transaction.  
24       SECTION 10. An emergency is declared for this act.".   
25       Renumber all SECTIONS consecutively.  
             (Reference is to SB 242 as introduced, and amended by the Senate  
             Tax and Fiscal Policy Committee on January 13, 2026.)