

# 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 IC 6-9-45.5-13 IS REPEALED [EFFECTIVE JULY  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)]. ~~Sec. 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20               **IC 6-9-45.5-13 had been repealed by P.L.230-2025; and**  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.)