



SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 243 be amended to read as follows:

- 1 Page 5, line 5, after "transaction and" insert ", **except as provided**
- 2 **in subsection (f),**".
- 3 Page 5, between lines 24 and 25, begin a new paragraph and insert:
- 4 **"(e) For purposes of subsection (f), "utility service" means the**
- 5 **provision of any of the following to a person for domestic**
- 6 **consumption:**
- 7 (1) **Electrical energy.**
- 8 (2) **Natural or artificial gas.**
- 9 (3) **Water.**
- 10 (4) **Steam.**
- 11 (5) **Steam heating service.**
- 12 **The term includes utility service provided by a power subsidiary**
- 13 **or a public utility.**
- 14 **(f) The state gross retail tax rate on the sale of utility service to**
- 15 **a person for domestic consumption is equal to the following:**
- 16 (1) **For a transaction occurring before July 1, 2027, the tax**
- 17 **rate is imposed at seven percent (7%) of the gross retail**
- 18 **income.**
- 19 (2) **For a transaction occurring after June 30, 2027, and**
- 20 **before July 1, 2028, the tax rate is imposed at five and**
- 21 **twenty-five hundredths percent (5.25%) of the gross retail**
- 22 **income.**
- 23 (3) **For a transaction occurring after June 30, 2028, and**
- 24 **before July 1, 2029, the tax rate is imposed at three and**
- 25 **five-tenths percent (3.5%) of the gross retail income.**
- 26 (4) **For a transaction occurring after June 30, 2029, and**
- 27 **before July 1, 2030, the tax rate is imposed at one and**
- 28 **seventy-five hundredths percent (1.75%) of the gross retail**

1 **income.**

2 **(5) For a transaction occurring after June 30, 2030, no state**
3 **gross retail tax is imposed on the transaction."**

4 Page 5, line 25, delete "(e)" and insert "(g)".

5 Page 137, between lines 31 and 32, begin a new paragraph and
6 insert:

7 "SECTION 114. [EFFECTIVE JULY 1, 2026] **(a) The legislative**
8 **services agency shall prepare legislation for introduction during**
9 **the 2030 regular session of the general assembly to make any**
10 **necessary changes to the Indiana Code to conform to the**
11 **amendments made to IC 6-2.5-2-2, as amended by this act, in the**
12 **2026 session of the general assembly.**

13 **(b) This SECTION expires December 31, 2030."**

14 Renumber all SECTIONS consecutively.

 (Reference is to SB 243 as printed January 21, 2026.)

Senator YOUNG M