



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 (b) 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.

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