

Attachment B

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 502

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-2.5-1-11.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: **Sec. 11.3. "Ancillary services" means services that are associated with or incidental to the provision of telecommunication services, including the following:**

- (1) **Detailed telecommunications billing.**
- (2) **Directory assistance.**
- (3) **Vertical services.**
- (4) **Voice mail services.**

SECTION 2. IC 6-2.5-1-20.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: **Sec. 20.3. "Intrastate telecommunications service" means a telecommunications service that originates in a particular state, territory, or possession of the United States and terminates in that same state, territory, or possession.**

SECTION 3. IC 6-2.5-1-22.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: **Sec. 22.3. "Prepaid calling service" has the meaning set forth in IC 6-2.5-12-11.**

SECTION 4. IC 6-2.5-1-22.4 IS ADDED TO THE INDIANA

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federal or a foreign authority to engage in the carriage of persons or property in interstate or foreign commerce.

(4) Containers designed for use on and component parts attached or secured on the items set forth in subdivisions (1) through (3).

(h) This subsection applies to retail sales of floral products that occur before January 1, 2008. Notwithstanding subsection (d), a retail sale of floral products in which a florist or floral business:

- (1) takes a floral order from a purchaser; and
- (2) transmits the floral order by telegraph, telephone, or other means of communication to another florist or floral business for delivery;

is sourced to the location of the florist or floral business that originally takes the floral order from the purchaser.

SECTION 16. IC 6-2.5-13-2 IS REPEALED [EFFECTIVE UPON PASSAGE].

SECTION 17. [EFFECTIVE JULY 1, 2007] (a) As used in this SECTION, "associate member" has the meaning set forth in bylaw 13(c) of the bylaws of the Multistate Tax Commission, as amended through October 17, 2002.

(b) As used in this SECTION, "biennium" means a period consisting of two (2) consecutive state fiscal years beginning on July 1 of an odd-numbered year.

(c) As used in this SECTION, "department" refers to the department of state revenue established by IC 6-8.1-2-1.

(d) The governor and the commissioner of the department shall take the steps necessary for Indiana to become an associate member of the Multistate Tax Commission (444 North Capital Street, NW, Suite 425, Washington, DC 20001).

(e) For a biennium beginning after January 1, 2009, the department shall make a separate request for the cost of membership in the Multistate Tax Commission as part of the department's biennial budget request.

SECTION 18. An emergency is declared for this act.

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