

SENATE BILL No. 161

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-19.5.

Synopsis: Streamlined sales tax issues. Removes blood glucose monitoring meters from the separate sales tax exemption for blood glucose monitoring supplies to comply with the Streamlined Sales and Use Tax Agreement. (Blood glucose meters would be exempt from sales tax as durable medical equipment only if sold or rented under a prescription.)

Effective: July 1, 2014.

Kenley

January 8, 2014, read first time and referred to Committee on Appropriations.



Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

SENATE BILL No. 161

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

1 SECTION 1. IC 6-2.5-5-19.5, AS AMENDED BY P.L.265-2013,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 19.5. (a) For purposes of this section, "drug
4 sample" means a legend drug (as defined by IC 16-18-2-199) or a drug
5 composed wholly or partly of insulin or an insulin analog that is
6 furnished without charge.
7 (b) For purposes of this section, "blood glucose monitoring supply"
8 means blood glucose ~~meters and~~ measuring strips, lancets, and other
9 similar diabetic supplies furnished with or without charge.
10 (c) Transactions involving the following are exempt from the state
11 gross retail tax:
12 (1) A drug sample, the packaging and literature for a drug sample,
13 a blood glucose monitoring supply, and the packaging and
14 literature for a blood glucose monitoring supply.
15 (2) Tangible personal property that will be used as a drug sample
16 or a blood glucose monitoring supply or that will be processed,



- 1 manufactured, or incorporated into:
- 2 (A) a drug sample or a blood glucose monitoring supply; or
- 3 (B) the packaging or literature for a drug sample or a blood
- 4 glucose monitoring supply.

