

SENATE BILL No. 179

DIGEST OF INTRODUCED BILL

Citations Affected: IC 7.1-1-3-16.4.

Synopsis: Entertainment. Amends the definition of "entertainment" for purposes of alcohol regulation to include meals and entertainment that were deductible as business expenses before the enactment of the federal Tax Cuts & Jobs Act of 2017.

Effective: July 1, 2019.

Alting

January 3, 2019, read first time and referred to Committee on Public Policy.



First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

SENATE BILL No. 179

A BILL FOR AN ACT to amend the Indiana Code concerning alcohol and tobacco.

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

1 SECTION 1. IC 7.1-1-3-16.4, AS ADDED BY P.L.270-2017,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2019]: Sec. 16.4. "Entertainment", for purposes of IC 7.1-5-5,
4 means the following:
5 (1) Participation in a sporting event.
6 (2) Attendance at a sporting event or an event featuring live
7 performances.
8 (3) **Meals and entertainment that were deductible as business**
9 **expenses under Section 274 of the Internal Revenue Code (as**
10 **in effect December 1, 2017).**

