



January 29, 2020

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## SENATE BILL No. 183

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DIGEST OF SB 183 (Updated January 28, 2020 9:21 am - DI 125)

**Citations Affected:** Noncode.

**Synopsis:** Study committee review of food and beverage taxes. Urges the legislative council to assign to the fiscal policy interim study committee the task of conducting a review of each food and beverage tax statute, including: (1) the purposes for which revenue from each food and beverage tax may be used; and (2) the expiration date of each food and beverage tax, if any.

**Effective:** Upon passage.

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## Gaskill, Rogers

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January 6, 2020, read first time and referred to Committee on Tax and Fiscal Policy.  
January 28, 2020, amended, reported favorably — Do Pass.

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SB 183—LS 6495/DI 120





January 29, 2020

Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

## SENATE BILL No. 183

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A BILL FOR AN ACT concerning taxation.

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

1           SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **The legislative**  
2 **council is urged to assign to the fiscal policy interim study**  
3 **committee during the 2020 legislative interim the task of**  
4 **conducting a review of each statute in the Indiana Code that**  
5 **authorizes a local unit to enact a food and beverage tax, including:**  
6           (1) **the purposes for which revenue from each food and**  
7           **beverage tax may be used; and**  
8           (2) **the expiration date of each food and beverage tax, if any.**  
9           **(b) This SECTION expires December 31, 2020.**  
10          SECTION 2. **An emergency is declared for this act.**

SB 183—LS 6495/DI 120



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 183, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT concerning taxation.

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to SB 183 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

