



January 26, 2021

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## SENATE BILL No. 210

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DIGEST OF SB 210 (Updated January 25, 2021 11:38 am - DI 142)

**Citations Affected:** IC 6-2.5; noncode.

**Synopsis:** Exempts tender vehicles from state gross retail tax. Provides a definition for "tender vehicles". Provides that a transaction involving a tender vehicle is exempt from state gross retail tax. (Under current law, tender vehicles purchased and used to transport animal feed into storage bins are not exempt from state gross retail tax.)

**Effective:** July 1, 2021.

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January 7, 2021, read first time and referred to Committee on Agriculture.  
January 25, 2021, amended, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.

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SB 210—LS 6814/DI 142





January 26, 2021

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

## SENATE BILL No. 210

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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 6-2.5-5-2, AS AMENDED BY P.L.239-2017,  
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2021]: Sec. 2. (a) **As used in this section, "tender vehicle"**  
4 **means either a:**  
5 (1) **towable trailer that is equipped with a compartmentalized,**  
6 **single purpose container and a conveyor attachment to empty,**  
7 **unload, and discharge the contents of the container**  
8 **compartments; or**  
9 (2) **motorized vehicle that is equipped with a**  
10 **compartmentalized, single purpose container and a conveyor**  
11 **attachment to empty, unload, and discharge the contents of**  
12 **the container compartments.**  
13 (b) Transactions involving agricultural machinery, tools, and  
14 equipment, including material handling equipment purchased for the  
15 purpose of transporting materials into activities described in this  
16 subsection from an onsite location, are exempt from the state gross  
17 retail tax if the person acquiring that property acquires it for the

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1 person's direct use in the direct production, extraction, harvesting, or  
 2 processing of agricultural commodities.

3 ~~(b)~~ (c) Transactions involving agricultural machinery or equipment  
 4 are exempt from the state gross retail tax if:

5 (1) the person acquiring the property acquires it for use in  
 6 conjunction with the production of food and food ingredients or  
 7 commodities for sale;

8 (2) the person acquiring the property is occupationally engaged in  
 9 the production of food or commodities which the person sells for  
 10 human or animal consumption or uses for further food and food  
 11 ingredients or commodity production; and

12 (3) the machinery or equipment is designed for use in gathering,  
 13 moving, or spreading animal waste.

14 ~~(c)~~ (d) Transactions involving agricultural machinery or equipment,  
 15 including material handling equipment purchased for the purpose of  
 16 transporting materials into activities described in this subsection from  
 17 an onsite location, are exempt from the state gross retail tax if the  
 18 person acquiring the property:

19 (1) acquires it for the person's direct use in:

20 (A) the direct application of fertilizers, pesticides, fungicides,  
 21 seeds, and other tangible personal property; or

22 (B) the direct extraction, harvesting, or processing of  
 23 agricultural commodities;

24 for consideration; and

25 (2) is occupationally engaged in providing the services described  
 26 in subdivision (1) on property that is:

27 (A) owned or rented by another person occupationally engaged  
 28 in agricultural production; and

29 (B) used for agricultural production.

30 (e) **Transactions involving tender vehicles purchased and used**  
 31 **solely for the purpose of transporting, moving, delivering,**  
 32 **unloading, or discharging feed, seed, fertilizer, or other**  
 33 **agricultural commodities are exempt from the state gross retail**  
 34 **tax, irrespective of whether or not the tender vehicle is directly**  
 35 **used in the direct production, extraction, harvesting, or processing**  
 36 **of feed, seed, fertilizer, or other agricultural commodities.**

37 SECTION 2. [EFFECTIVE JULY 1, 2021] (a) The department of  
 38 state revenue shall amend 45 IAC 2.2-5-6(d)(1) and 45  
 39 IAC 2.2-5-6(e)(4) as necessary to comply with IC 6-2.5-5-2(e) as  
 40 added by this act.

41 (b) This SECTION expires July 1, 2022.



COMMITTEE REPORT

Madam President: The Senate Committee on Agriculture, to which was referred Senate Bill No. 210, 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:

Page 2, line 32, delete "feed or fertilizer" and insert "**feed, seed, fertilizer, or other agricultural commodities**".

Page 2, line 35, delete "food or" and insert "**feed, seed, fertilizer, or other**".

and when so amended that said bill do pass and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 210 as introduced.)

LEISING, Chairperson

Committee Vote: Yeas 7, Nays 0.

