

## **IC 6-2.3-4**

### **Chapter 4. Exemptions**

#### **IC 6-2.3-4-1**

##### **Sales to United States government**

Sec. 1. Gross receipts derived from sales to the United States government are exempt from the utility receipts tax to the extent the state is prohibited by the Constitution of the United States from taxing the gross receipts.

*As added by P.L.192-2002(ss), SEC.47.*

#### **IC 6-2.3-4-2**

##### **Commerce between Indiana and another state or foreign government**

Sec. 2. Gross receipts derived from business conducted in commerce between Indiana and either another state or territory or a foreign country are exempt from utility receipts tax to the extent the state is prohibited from taxing the gross receipts by the Constitution of the United States.

*As added by P.L.192-2002(ss), SEC.47.*

#### **IC 6-2.3-4-3**

##### **Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporations; county solid waste management districts; county onsite waste management districts; political subdivisions**

Sec. 3. Gross receipts received by:

- (1) a conservancy district established under IC 14-33-20 or IC 13-3-4 (before its repeal);
- (2) a regional water, sewage, or solid waste district established under IC 13-26 or IC 13-3-2 (before its repeal);
- (3) a nonprofit corporation formed solely for the purpose of supplying water to the public;
- (4) a county solid waste management district or a joint solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal);
- (5) a nonprofit corporation formed for the purpose of providing a combination of:
  - (A) water; and
  - (B) sewer and sewage service;to the public;
- (6) a county onsite waste management district established under IC 36-11; or
- (7) a political subdivision for sewer and sewage service;

are exempt from the utility receipts tax.

*As added by P.L.192-2002(ss), SEC.47. Amended by P.L.275-2003, SEC.1.*

**IC 6-2.3-4-4****Occasional sales**

Sec. 4. An occasional sale of utility services by a taxpayer that is not regularly engaged in the trade or business of selling utility services is exempt from the utility receipts tax.

*As added by P.L.192-2002(ss), SEC.47.*

**IC 6-2.3-4-5****Hotels; motels; campgrounds; marinas; mobile home parks; inns; recreational vehicle parks**

Sec. 5. (a) This section applies to the sale of utility services by the owner or operator of any of the following facilities:

- (1) A commercial hotel, motel, inn, or campground.
- (2) A park for mobile homes, manufactured homes, trailers, or recreational vehicles.
- (3) Marinas.

(b) Gross receipts derived from the sale of utility services by an owner or operator described in subsection (a) to a user of a facility described in subsection (a) are exempt from the utility receipts tax.

*As added by P.L.192-2002(ss), SEC.47.*

**IC 6-2.3-4-6****Sales between members of affiliated or controlled group**

Sec. 6. Gross receipts derived from the sale of utility services between members of a controlled group of corporations or an affiliated group are exempt from the utility receipts tax if:

- (1) the seller is the producer of the utility service and the purchaser is the end user; and
- (2) the seller and the purchaser exist at the same location or adjacent locations.

*As added by P.L.16-2007, SEC.3.*

**IC 6-2.3-4-7****Receipts related to severance damages or reassignment of areas**

Sec. 7. Gross receipts are exempt from the utility receipts tax if the gross receipts are received by a taxpayer from an electricity supplier (as defined in IC 8-1-2.3-2) as payment of severance damages or other compensation resulting from a change in assigned service area boundaries under IC 8-1-2.3-6(1), IC 8-1-2.3-6(2), or IC 8-1-2.3-6(3).

*As added by P.L.137-2012, SEC.45.*