

HB1411

ELIMINATION OF STATE INDIVIDUAL INCOME TAX (PAYNE Z) Eliminates the state individual adjusted gross income tax by reducing the rate to 0%. Provides that in calculating the local income tax (LIT), which is imposed based on a local taxpayer's state adjusted gross income, the calculation of a taxpayer's state adjusted gross income for LIT purposes shall be calculated under the adjusted gross income tax provisions as if those provisions, and the most recent adjusted gross income tax rate before its elimination, were still in effect.

Current Status: 1/11/2024 - Referred to House Ways and Means

All Bill Status: 1/11/2024 - First Reading

1/11/2024 - Coauthored by Representatives Hostettler, Sweet, Cash

1/11/2024 - Authored By Zach Payne

SB149

TOBACCO SALES (ROGERS L) Provides that a tobacco sales certificate (certificate) applied for after June 30, 2024: (1) has an application fee of not more than \$100; and (2) is valid for a term of one year. Prohibits the alcohol and tobacco commission from issuing a certificate to certain persons. Provides that, if a majority interest in a business that holds a certificate is sold or transferred: (1) the new ownership must apply for a new certificate; and (2) the certificate and permit number held by the previous ownership are void as of the date of the sale or transfer of the interest in the business. Requires an employee of a certificate holder to: (1) hold a valid Indiana driver's license or identification card to sell tobacco products; and (2) have the employee's driver's license or identification card in the employee's possession when selling tobacco products. Provides that a minor who knowingly or intentionally falsely represents the minor's age for the purpose of purchasing or attempting to purchase a tobacco product commits a Class C misdemeanor. Provides that a person who recklessly, knowingly, or intentionally sells a tobacco product without a valid certificate commits a Class C infraction. Provides that the tobacco sales certificate of a tobacco and vaping business that illegally operates within 1,000 feet of an elementary or secondary school is permanently revoked.

Current Status: 1/16/2024 - Senate Corrections and Criminal Law, (Bill Scheduled for Hearing)

All Bill Status: 1/9/2024 - Referred to Senate Corrections and Criminal Law

1/9/2024 - First Reading

1/9/2024 - Authored By Linda Rogers

SB227

DIRECTORY OF APPROVED VAPING PRODUCTS (GASKILL M) Requires manufacturers of alternative nicotine products and vapor products to annually certify their products with the department of state revenue (department). Requires the department to establish and maintain a directory on the department's website of all manufacturers of alternative nicotine products and vapor products. Provides that, if an alternative nicotine product or vapor product is removed from the directory, each retail dealer, distributor, or wholesaler has 21 days from the day the product is removed from the directory to remove the product from its inventory and return the product to the manufacturer for disposal. Provides that, after the 21 day period, the alternative nicotine products or vapor products of a manufacturer identified in the notice of removal are contraband and are subject to seizure, forfeiture, and destruction and may not be purchased or sold in Indiana. Provides the department with certain enforcement authority. Provides that all fees and penalties collected by the department must be used by the department to administer the directory and enforce the requirements associated with the directory. Provides that any alternative nicotine products or vapor products offered for sale in violation of the directory requirements are declared to be contraband and may be seized without a warrant by the department or by any law enforcement agency in Indiana if directed by the commissioner of the department. Provides that a person may not advertise, distribute, market, offer for sale, or sell a vapor product by using, in a trademark of the product or in the product's advertising branding, design, marketing, or packaging, certain terminology that is attractive to minors. Requires the department to submit an annual report to the general assembly. Provides that a violation of the directory requirements constitutes a deceptive act that may be enforced by the attorney general.

Current Status: 1/10/2024 - Referred to Senate Tax and Fiscal Policy

All Bill Status: 1/10/2024 - First Reading

1/10/2024 - Authored By Mike Gaskill