## Prepared by: Steve Beebe Report created on March 10, 2024

**ELIMINATION OF STATE INDIVIDUAL INCOME TAX** (PAYNE Z) Eliminates the state individual **HB1411** 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: 2/5/2024 - DEAD BILL; Fails to advance by House 3rd reading deadline

(Rule 147.2)

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

1/11/2024 - First Reading

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

1/11/2024 - Authored By Zach Payne

**TOBACCO** (ROGERS L) Prohibits a retail establishment from holding more than one active tobacco sales certificate (certificate) for a retail location at any time. Prohibits the alcohol and tobacco commission (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 90 days after the sale or transfer of the ownership of the business. Specifies that an employee of a certificate holder (employee) must hold a valid: (1) driver's license issued by the state of Indiana or another state; or (2) identification card issued by the state of Indiana, another state, or the United States; to sell tobacco products. Requires an employee to have the driver's license, identification card, or a copy of these documents readily available to show an excise officer or law enforcement when selling tobacco products. Allows an employee who is unable to show these documents to provide certain evidence within five days. Permits the commission to impose a civil penalty on the certificate holder if an employee fails to timely produce this evidence. Provides that a person who recklessly, knowingly, or intentionally sells a tobacco product without a valid certificate commits a Class C infraction. Makes it a Class C misdemeanor for a person to operate a tobacco and vaping business within 1,000 feet of school property. Specifies

Current Status: 3/7/2024 - Signed by the President Pro Tempore

All Bill Status: 3/6/2024 - Senate Concurred in House Amendments; Roll Call 293: yeas

44, navs 3

3/6/2024 - Concurrences Eligible for Action

3/5/2024 - Motion to concur filed

3/5/2024 - Returned to the Senate with amendments

3/4/2024 - Third reading passed; Roll Call 259: yeas 92, nays 4

3/4/2024 - Senate Bills on Third Reading

2/29/2024 - Second reading ordered engrossed

2/29/2024 - Senate Bills on Second Reading

2/27/2024 - added as cosponsor Representative Criswell

2/27/2024 - Committee Report amend do pass, adopted

2/27/2024 - House Committee recommends passage, as amended Yeas:

9: Navs: 0

2/27/2024 - House Public Policy, (Bill Scheduled for Hearing)

2/12/2024 - Referred to House Public Policy

2/12/2024 - First Reading

2/6/2024 - Referred to House

2/5/2024 - Cosponsors: Representatives McNamara and Meltzer

2/5/2024 - House sponsor: Representative King

2/5/2024 - Third reading passed; Roll Call 103: yeas 48, nays 0

2/5/2024 - Senate Bills on Third Reading

2/1/2024 - Second reading ordered engrossed

2/1/2024 - Senate Bills on Second Reading

1/30/2024 - added as coauthor Senator Alexander

1/30/2024 - Committee Report amend do pass, adopted

**SB149** 

exceptions.

1/30/2024 - Senate Committee recommends passage, as amended Yeas:

5; Nays: 0

1/30/2024 - Senate Corrections and Criminal Law, (Bill Scheduled for Hearing)

1/18/2024 - added as third author Senator Donato

1/16/2024 - added as second author Senator Freeman

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

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

Current Status: 2/6/2024 - DEAD BILL; Fails to advance by Senate 3rd reading deadline

(Rule 79(a))

that may be enforced by the attorney general.

All Bill Status: 1/23/2024 - Senate Tax and Fiscal Policy, (Bill Scheduled for Hearing)

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

1/10/2024 - First Reading

1/10/2024 - Authored By Mike Gaskill

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