SENATE ENROLLED ACT No. 257

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-2.5-4-16.7 is added to the Indiana Code as a new section to read as follows [effective July 1, 2018]: Sec. 16.7. (a) Except as provided in subsection (b), a person is a retail merchant making a retail transaction when the person sells, rents, leases, or licenses for consideration the right to use prewritten computer software delivered electronically.

(b) A transaction in which an end user purchases, rents, leases, or licenses the right to remotely access prewritten computer software over the Internet, over private or public networks, or through wireless media:

(1) is not considered to be a transaction in which prewritten computer software is delivered electronically; and

(2) does not constitute a retail transaction.

SECTION 2. [Effective July 1, 2018] (a) IC 6-2.5-4-16.7, as added by this act, applies only to transactions occurring after June 30, 2018.

(b) This SECTION expires July 1, 2024.

SEA 257 — Concur
President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: ____________________  Time: ____________________

SEA 257 — Concur