



# SENATE MOTION

**MADAM PRESIDENT:**

**I move** that Engrossed House Bill 1356 be amended to read as follows:

- 1           Page 1, between the enacting clause and line 1, begin a new  
2 paragraph and insert:  
3           "SECTION 1. IC 6-3.5-4-2, AS AMENDED BY P.L.178-2019,  
4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2021]: Sec. 2. (a) An adopting entity of any county may,  
6 subject to the limitation imposed by subsection (e), adopt an ordinance  
7 to impose a county vehicle excise tax in accordance with this chapter  
8 on each vehicle that is subject to the vehicle excise tax under IC 6-6-5  
9 and that is registered in the county.  
10           (b) If a county does not use a transportation asset management plan  
11 approved by the Indiana department of transportation, the adopting  
12 entity of the county may impose the surtax either:  
13           (1) at a rate of not less than two percent (2%) nor more than ten  
14 percent (10%); or  
15           (2) at a specific amount of at least seven dollars and fifty cents  
16 (\$7.50) and not more than twenty-five dollars (\$25).  
17 However, the surtax on a vehicle may not be less than seven dollars and  
18 fifty cents (\$7.50). The adopting entity shall state the surtax rate or  
19 amount in the ordinance which imposes the tax.  
20           (c) If a county uses a transportation asset management plan  
21 approved by the Indiana department of transportation, the adopting  
22 entity of the county may impose the surtax either:  
23           (1) at a rate of at least two percent (2%) and not more than twenty  
24 percent (20%); or  
25           (2) at a specific amount of at least seven dollars and fifty cents  
26 (\$7.50) and not more than fifty dollars (\$50).  
27 However, the surtax on a vehicle may not be less than seven dollars and

1 fifty cents (\$7.50). The adopting entity shall state the surtax rate or  
2 amount in the ordinance that imposes the tax.

3 (d) Subject to the limits and requirements of this section, the  
4 adopting entity may do any of the following:

5 (1) Impose the county vehicle excise tax at the same rate or  
6 amount on each vehicle that is subject to the tax.

7 (2) Impose the county vehicle excise tax on vehicles subject to the  
8 tax at one (1) or more different rates based on the class of vehicle  
9 listed in IC 6-6-5-2(a).

10 (e) The adopting entity may not adopt an ordinance to impose the  
11 surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to  
12 impose the wheel tax.

13 (f) Notwithstanding any other provision of this chapter or  
14 IC 6-3.5-5, ordinances adopted by a county council before June 1,  
15 2013, to impose or change the county vehicle excise tax and the annual  
16 wheel tax in the county remain in effect until the ordinances are  
17 amended or repealed under this chapter or IC 6-3.5-5.

18 (g) **Except as provided under section 7.5 of this chapter and**  
19 **subject to subsection (h), a county vehicle excise tax imposed by this**  
20 **chapter for a vehicle is due and shall be paid each year at the time the**  
21 **vehicle is registered.**

22 (h) If the county vehicle excise tax imposed by this chapter was not  
23 paid for one (1) or more preceding years, the bureau may collect only  
24 the county vehicle excise tax imposed by this chapter for the:

25 (1) registration year immediately preceding the current  
26 registration year;

27 (2) current registration year; and

28 (3) registration year immediately following the current  
29 registration year.

30 SECTION 2. IC 6-3.5-4-7, AS AMENDED BY P.L.256-2017,  
31 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
32 JULY 1, 2021]: Sec. 7. **Except for a person described under section**  
33 **7.5 of this chapter, a person may not register a vehicle in a county that**  
34 **has adopted the surtax unless the person pays the surtax due, if any, to**  
35 **the bureau of motor vehicles. The amount of the surtax due equals the**  
36 **greater of seven dollars and fifty cents (\$7.50), the amount established**  
37 **under section 2 of this chapter, or the product of:**

38 (1) the amount determined under section 7.3 of this chapter for  
39 the vehicle, as adjusted under section 7.4 of this chapter;  
40 multiplied by

41 (2) the surtax rate in effect at the time of registration.

42 The bureau of motor vehicles shall collect the surtax due, if any, at the  
43 time a vehicle is registered.

44 SECTION 3. IC 6-3.5-4-7.5 IS ADDED TO THE INDIANA CODE  
45 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**  
46 **1, 2021]: Sec. 7.5. (a) This section applies to a person who has**

1 obtained a permanent registration for a trailer with a declared  
2 gross vehicle weight of three thousand (3,000) pounds or less under  
3 IC 9-18.1-5-13.

4 (b) A person described in subsection (a) shall pay twice the  
5 amount of the surtax otherwise due under this chapter when the  
6 person obtains a permanent registration for a trailer with a  
7 declared gross vehicle weight of three thousand (3,000) pounds or  
8 less under IC 9-18.1-5-13.

9 (c) A person described in subsection (a) is not subject to  
10 additional surtax payments under this chapter for a trailer  
11 described in subsection (a) after the surtax payment is made under  
12 subsection (b).

13 SECTION 4. IC 6-3.5-10-2, AS AMENDED BY P.L.178-2019,  
14 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2021]: Sec. 2. (a) The fiscal body of an eligible municipality  
16 may, subject to subsections (c) and (d), adopt an ordinance to impose  
17 a municipal vehicle excise tax on each vehicle that is subject to the  
18 vehicle excise tax under IC 6-6-5 and that is registered in the eligible  
19 municipality. The eligible municipality may impose the surtax at a  
20 specific amount of:

- 21 (1) at least seven dollars and fifty cents (\$7.50); and
- 22 (2) not more than twenty-five dollars (\$25).

23 The eligible municipality shall state the surtax rate or amount in the  
24 ordinance that imposes the tax.

25 (b) Subject to the limits and requirements of this section, the fiscal  
26 body of an eligible municipality may do any of the following:

- 27 (1) Impose the municipal vehicle excise tax at the same amount  
28 on each vehicle that is subject to the tax.
- 29 (2) Impose the municipal vehicle excise tax on vehicles subject to  
30 the tax at one (1) or more different amounts based on the class of  
31 vehicle listed in IC 6-6-5-2(a).

32 (c) The fiscal body of an eligible municipality may not adopt an  
33 ordinance to impose the surtax unless the fiscal body concurrently  
34 adopts an ordinance under IC 6-3.5-11 to impose the municipal wheel  
35 tax.

36 (d) The fiscal body of an eligible municipality may not adopt an  
37 ordinance to impose the surtax unless the eligible municipality uses a  
38 transportation asset management plan approved by the Indiana  
39 department of transportation.

40 (e) Except as provided under section 8.5 of this chapter and  
41 subject to subsection (f), a municipal vehicle excise tax imposed by this  
42 chapter for a vehicle is due and shall be paid each year at the time the  
43 vehicle is registered.

44 (f) If the municipal vehicle excise tax imposed by this chapter was  
45 not paid for one (1) or more preceding registration years, the bureau  
46 may collect only the municipal vehicle excise tax imposed by this

- 1 chapter for the:
- 2 (1) registration year immediately preceding the current
- 3 registration year;
- 4 (2) current registration year; and
- 5 (3) registration year immediately following the current
- 6 registration year.
- 7 SECTION 5. IC 6-3.5-10-7, AS AMENDED BY P.L.256-2017,
- 8 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 9 JULY 1, 2021]: **Sec. 7. Except for a person described under section**
- 10 **8.5 of this chapter**, a person may not register a vehicle in an adopting
- 11 municipality unless the person pays the surtax due, if any, to the bureau
- 12 of motor vehicles. The amount of the surtax due equals the amount
- 13 established under section 2 of this chapter. The bureau of motor
- 14 vehicles shall collect the surtax due, if any, at the time a vehicle is
- 15 registered.
- 16 SECTION 6. IC 6-3.5-10-8.5 IS ADDED TO THE INDIANA
- 17 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 18 [EFFECTIVE JULY 1, 2021]: **Sec. 8.5. (a) This section applies to a**
- 19 **person who has obtained a permanent registration for a trailer**
- 20 **with a declared gross vehicle weight of three thousand (3,000)**
- 21 **pounds or less under IC 9-18.1-5-13.**
- 22 **(b) A person described in subsection (a) shall pay twice the**
- 23 **amount of the surtax otherwise due under this chapter when the**
- 24 **person obtains a permanent registration for a trailer with a**
- 25 **declared gross vehicle weight of three thousand (3,000) pounds or**
- 26 **less under IC 9-18.1-5-13.**
- 27 **(c) A person described in subsection (a) is not subject to**
- 28 **additional surtax payments under this chapter for a trailer**
- 29 **described in subsection (a) after the surtax payment is made under**
- 30 **subsection (b)."**
- 31 Page 2, after line 34, begin a new paragraph and insert:
- 32 **"(f) A vehicle described under subsection (b) is subject to:**
- 33 **(1) a surtax payment under IC 6-3.5-4-7.5;**
- 34 **(2) a surtax payment under IC 6-3.5-10-8.5; or**
- 35 **(3) both;**
- 36 **whichever is applicable.**
- 37 **(g) A tax described in subsection (f) shall be distributed in the**
- 38 **same manner as the applicable surtax under IC 6-3.5-4 or**

- 1 **IC 6-3.5-10."**
- 2 Renumber all SECTIONS consecutively.  
(Reference is to EHB 1356 as printed March 16, 2021.)

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Senator DORIOT