

First Regular Session of the 120th General Assembly (2017)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

## HOUSE ENROLLED ACT No. 1491

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AN ACT to amend the Indiana Code concerning motor vehicles.

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

SECTION 1. IC 6-1.1-2-7, AS AMENDED BY P.L.1-2009, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) As used in this section, "nonbusiness personal property" means personal property that is not:

- (1) held for sale in the ordinary course of a trade or business;
- (2) held, used, or consumed in connection with the production of income; or
- (3) held as an investment.

(b) The following property is not subject to assessment and taxation under this article:

- (1) A commercial vessel that is subject to the net tonnage tax imposed under IC 6-6-6.
- (2) A ~~motor~~ vehicle that is subject to the ~~annual license vehicle~~ excise tax imposed under IC 6-6-5.
- (3) A motorized boat or sailboat that is subject to the boat excise tax imposed under IC 6-6-11.
- (4) Property used by a cemetery (as defined in IC 23-14-33-7) if the cemetery:
  - (A) does not have a board of directors, board of trustees, or other governing authority other than the state or a political subdivision; and

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- (B) has had no business transaction during the preceding calendar year.
- (5) A commercial vehicle that is subject to the annual excise tax imposed under IC 6-6-5.5.
- (6) Inventory.
- (7) A recreational vehicle or truck camper that is subject to the annual excise tax imposed under IC 6-6-5.1.
- (8) The following types of nonbusiness personal property:
  - (A) All-terrain vehicles.
  - (B) Snowmobiles.
  - (C) Rowboats, canoes, kayaks, and other human powered boats.
  - (D) Invalid chairs.
  - (E) Yard and garden tractors.
  - (F) Trailers that are not subject to an excise tax under:
    - (i) ~~IC 6-6-5-5.5~~; **IC 6-6-5**;
    - (ii) IC 6-6-5.1; or
    - (iii) IC 6-6-5.5.

SECTION 2. IC 6-2.5-2-3, AS ADDED BY P.L.166-2014, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) As used in this section, "motor vehicle" means a vehicle that would be subject to the ~~annual license vehicle~~ excise tax imposed under IC 6-6-5 if the vehicle were to be used in Indiana.

(b) Notwithstanding section 2 of this chapter, the state gross retail tax rate on a motor vehicle that a purchaser intends to:

- (1) transport to a destination outside Indiana within thirty (30) days after delivery; and
- (2) title or register for use in another state or country;

is the rate of that state or country (excluding any locally imposed tax rates) as certified by the seller and purchaser in an affidavit satisfying the requirements of subsection (c).

(c) The department of state revenue shall prescribe the form of the affidavit required by subsection (b). In addition to the certification required by subsection (b), the affidavit must include the following:

- (1) The name of the state or country in which the motor vehicle will be titled or registered.
- (2) An affirmation by the purchaser under the penalties for perjury that the information contained in the affidavit is true.
- (3) Any other information required by the department of state revenue for the purpose of verifying the information contained in the affidavit.



(d) The department may audit affidavits submitted under this section and make a proposed assessment of the amount of unpaid tax due with respect to any incorrect information submitted in an affidavit required by this section.

SECTION 3. IC 6-3.5-4-1, AS AMENDED BY HEA 1492-2017, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. The following definitions apply throughout this chapter:

- (1) "Adopting entity" means either the county council or the local income tax council established by IC 6-3.6-3-1 for the county, whichever adopts an ordinance to impose a surtax first.
- (2) "County council" includes the city-county council of a county that contains a consolidated city of the first class.
- (3) "~~Motor Vehicle~~" ~~means a vehicle which is subject to the annual license excise tax imposed under IC 6-6-5.~~ **has the meaning set forth in IC 6-6-5-1(b).**
- (4) "~~Net annual license vehicle excise tax~~" means the tax due under IC 6-6-5 after the application of the adjustments and credits provided by that chapter.
- (5) "Surtax" means the ~~annual license county vehicle excise surtax tax~~ imposed by an adopting entity under this chapter.
- (6) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

SECTION 4. IC 6-3.5-4-2, AS AMENDED BY P.L.146-2016, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) An adopting entity of any county may, subject to the limitation imposed by subsection (f), adopt an ordinance to impose ~~an annual license a county vehicle excise surtax tax in accordance with this chapter~~ on each ~~motor~~ vehicle listed in subsection (e) that is registered in the county.

(b) If a county does not use a transportation asset management plan approved by the Indiana department of transportation, the adopting entity of the county may impose the surtax either:

- (1) at a rate of not less than two percent (2%) nor more than ten percent (10%); or
- (2) at a specific amount of at least seven dollars and fifty cents (\$7.50) and not more than twenty-five dollars (\$25).

However, the surtax on a vehicle may not be less than seven dollars and fifty cents (\$7.50). The adopting entity shall state the surtax rate or amount in the ordinance which imposes the tax.

(c) If a county uses a transportation asset management plan



approved by the Indiana department of transportation, the adopting entity of the county may impose the surtax either:

- (1) at a rate of at least two percent (2%) and not more than twenty percent (20%); or
- (2) at a specific amount of at least seven dollars and fifty cents (\$7.50) and not more than fifty dollars (\$50).

However, the surtax on a vehicle may not be less than seven dollars and fifty cents (\$7.50). The adopting entity shall state the surtax rate or amount in the ordinance that imposes the tax.

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

- (1) Impose the ~~annual license county vehicle~~ excise ~~surtax tax~~ at the same rate or amount on each ~~motor~~ vehicle that is subject to the tax.
- (2) Impose the ~~annual license county vehicle~~ excise ~~surtax tax~~ on vehicles subject to the tax at one (1) or more different rates based on the class of vehicle listed in subsection (e).

(e) The ~~license county vehicle~~ excise ~~surtax tax~~ applies to the following vehicles:

- (1) Passenger vehicles.
- (2) Motorcycles.
- (3) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.
- (4) Motor driven cycles.

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

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

**(h) A county vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.**

SECTION 5. IC 6-3.5-4-7, AS AMENDED BY P.L.149-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. A person may not register a ~~motor~~ vehicle in a county that has adopted the surtax unless the person pays the surtax due, if any, to the bureau of motor vehicles. The amount of the surtax due equals the greater of seven dollars and fifty cents (\$7.50), the



amount established under section 2 of this chapter, or the product of:

- (1) the amount determined under section 7.3 of this chapter for the vehicle, as adjusted under section 7.4 of this chapter; multiplied by
- (2) the surtax rate in effect at the time of registration.

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

SECTION 6. IC 6-3.5-4-16, AS AMENDED BY P.L.149-2015, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) The owner of a ~~motor~~ vehicle who knowingly registers the vehicle without paying surtax imposed under this chapter with respect to that registration commits a Class B misdemeanor.

(b) An employee of the bureau of motor vehicles who recklessly issues a registration on any ~~motor~~ vehicle without collecting surtax imposed under this chapter with respect to that registration commits a Class B misdemeanor.

SECTION 7. IC 6-3.5-5-1, AS AMENDED BY HEA 1492-2017, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. The following definitions apply throughout this chapter:

- (1) "Adopting entity" means either the county council or the local income tax council established by IC 6-3.6-3-1 for the county, whichever adopts an ordinance to impose a wheel tax first.
- (2) "Bus" has the meaning set forth in ~~IC 9-13-2-17.~~ **IC 9-13-2-17.**
- (3) "Commercial vehicle" has the meaning set forth in ~~IC 6-6-5.5-1(e).~~ **IC 6-6-5.5-1(b).**
- (4) "County council" includes the city-county council of a county that contains a consolidated city of the first class.
- (5) "In-state miles" has the meaning set forth in ~~IC 6-6-5.5-1(i).~~ **IC 6-6-5.5-1(b)**
- (6) "Political subdivision" has the meaning set forth in IC 34-6-2-110.
- (7) "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.
- (8) "School bus" has the meaning set forth in IC 9-13-2-161(a).
- (9) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).
- (10) "State agency" has the meaning set forth in IC 34-6-2-141.
- (11) "Tractor" has the meaning set forth in IC 9-13-2-180.
- (12) "Trailer" has the meaning set forth in IC 9-13-2-184(a).
- (13) "Transportation asset management plan" includes planning



for drainage systems and rights-of-way that affect transportation assets.

(14) "Truck" has the meaning set forth in IC 9-13-2-188(a).

(15) "Wheel tax" means the tax imposed under this chapter.

SECTION 8. IC 6-3.5-5-2, AS AMENDED BY P.L.146-2016, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The adopting entity of any county may, subject to the limitation imposed by subsection (b), adopt an ordinance to impose ~~an annual~~ **a county wheel tax in accordance with this chapter** on each vehicle that:

(1) is included in one (1) of the classes of vehicles listed in section 3 of this chapter;

(2) is not exempt from the wheel tax under section 4 of this chapter; and

(3) is registered in the county.

(b) The adopting entity of a county may not adopt an ordinance to impose the wheel tax unless it concurrently adopts an ordinance under IC 6-3.5-4 to impose the ~~annual license county vehicle excise surtax~~ **tax**.

(c) The adopting entity may impose the wheel tax at a different rate for each of the classes of vehicles listed in section 3 of this chapter. In addition, the adopting entity may establish different rates within the classes of buses, semitrailers, trailers, tractors, and trucks based on weight classifications of those vehicles that are established by the bureau of motor vehicles for use throughout Indiana. However, the wheel tax rate for a particular class or weight classification of vehicles:

(1) may not be less than five dollars (\$5) and may not exceed forty dollars (\$40), if the county does not use a transportation asset management plan approved by the Indiana department of transportation; or

(2) may not be less than five dollars (\$5) and may not exceed eighty dollars (\$80), if the county uses a transportation asset management plan approved by the Indiana department of transportation.

The adopting entity shall state the initial wheel tax rates in the ordinance that imposes the tax.

**(d) A wheel tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.**

SECTION 9. IC 6-3.5-5-8.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8.5. (a) Every owner of a vehicle for which the wheel tax has been paid for the owner's registration year is entitled to a credit if during that registration year the



owner sells the vehicle. The amount of the credit equals the wheel tax **owed for and paid during the current registration year** by the owner for the vehicle that was sold. The credit may only be applied by the owner against the wheel tax owed for a vehicle that is purchased during the same registration year.

(b) An owner of a vehicle is not entitled to a refund of any part of a credit that is not used under this section.

SECTION 10. IC 6-3.5-10-1, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. The following definitions apply throughout this chapter:

- (1) "Adopting municipality" means an eligible municipality that has adopted the surtax.
- (2) "Eligible municipality" means a municipality having a population of at least ten thousand (10,000).
- (3) "Fiscal body" has the meaning set forth in IC 36-1-2-6.
- (4) "Fiscal officer" has the meaning set forth in IC 36-1-2-7.
- (5) ~~"Motor "Vehicle" means a vehicle that is subject to the annual license excise tax imposed under IC 6-6-5.~~ **has the meaning set forth in IC 6-6-5-1(b).**
- (6) "Municipality" has the meaning set forth in IC 36-1-2-11.
- (7) "Surtax" means the ~~annual license municipal vehicle excise surtax tax~~ imposed by the fiscal body of an eligible municipality under this chapter.
- (8) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

SECTION 11. IC 6-3.5-10-2, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The fiscal body of an eligible municipality may, subject to subsections (d) and (e), adopt an ordinance to impose ~~an annual license a municipal vehicle excise surtax tax~~ on each ~~motor~~ vehicle listed in subsection (c) that is registered in the eligible municipality. The eligible municipality may impose the surtax at a specific amount of:

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

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

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

- (1) Impose the ~~annual license municipal vehicle excise surtax tax~~



at the same amount on each **motor** vehicle that is subject to the tax.

(2) Impose the **annual license municipal vehicle excise surtax tax** on vehicles subject to the tax at one (1) or more different amounts based on the class of vehicle listed in subsection (c).

(c) The **license municipal vehicle excise surtax tax** applies to the following vehicles:

- (1) Passenger vehicles.
- (2) Motorcycles.
- (3) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.
- (4) Motor driven cycles.

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

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

**(f) A municipal vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.**

SECTION 12. IC 6-3.5-10-7, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. A person may not register a **motor** vehicle in an adopting municipality unless the person pays the surtax due, if any, to the bureau of motor vehicles. The amount of the surtax due equals the amount established under section 2 of this chapter. The bureau of motor vehicles shall collect the surtax due, if any, at the time a **motor** vehicle is registered.

SECTION 13. IC 6-3.5-10-12, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. The ~~department or the bureau of motor vehicles~~, **following**, as applicable, may impose a service charge ~~under IC 9-29 of fifteen cents (\$0.15)~~ for each surtax collected under this chapter:

- (1) The department.**
- (2) The bureau of motor vehicles under IC 9-14-8-3.**

SECTION 14. IC 6-3.5-10-13, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) The owner of a **motor** vehicle who





knowingly registers the vehicle without paying the surtax imposed under this chapter with respect to that registration commits a Class B misdemeanor.

(b) An employee of the bureau of motor vehicles who recklessly issues a registration on any ~~motor~~ vehicle without collecting the surtax imposed under this chapter with respect to that registration commits a Class B misdemeanor.

SECTION 15. IC 6-3.5-11-1, AS AMENDED BY HEA 1492-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. The following definitions apply throughout this chapter:

- (1) "Adopting municipality" means an eligible municipality that has adopted the wheel tax.
- (2) "Branch office" means a branch office of the bureau of motor vehicles.
- (3) "Bus" has the meaning set forth in IC 9-13-2-17.
- (4) "Commercial vehicle" has the meaning set forth in ~~IC 6-6-5.5-1(e)~~. **IC 6-6-5.5-1(b)**.
- (5) "Department" refers to the department of state revenue.
- (6) "Eligible municipality" means a municipality having a population of at least ten thousand (10,000).
- (7) "In-state miles" has the meaning set forth in ~~IC 6-6-5.5-1(i)~~. **IC 6-6-5.5-1(b)**.
- (8) "Political subdivision" has the meaning set forth in IC 34-6-2-110.
- (9) "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.
- (10) "School bus" has the meaning set forth in IC 9-13-2-161(a).
- (11) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).
- (12) "State agency" has the meaning set forth in IC 34-6-2-141.
- (13) "Tractor" has the meaning set forth in IC 9-13-2-180.
- (14) "Trailer" has the meaning set forth in IC 9-13-2-184(a).
- (15) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.
- (16) "Truck" has the meaning set forth in IC 9-13-2-188(a).
- (17) "Wheel tax" means the tax imposed under this chapter.

SECTION 16. IC 6-3.5-11-2, AS ADDED BY P.L.146-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The fiscal body of an eligible municipality may, subject to subsections (b) and (c), adopt an ordinance to impose ~~an annual~~ **a municipal wheel tax in accordance with this chapter** on



each vehicle that:

- (1) is included in one (1) of the classes of vehicles listed in section 3 of this chapter;
- (2) is not exempt from the wheel tax under section 4 of this chapter; and
- (3) is registered in the eligible municipality.

(b) The fiscal body of an eligible municipality may not adopt an ordinance to impose the wheel tax unless the fiscal body concurrently adopts an ordinance under IC 6-3.5-10 to impose the ~~annual license municipal vehicle excise surtax~~ **tax**.

(c) The fiscal body of an eligible municipality may not adopt an ordinance to impose the wheel tax unless the eligible municipality uses a transportation asset management plan approved by the Indiana department of transportation.

(d) The fiscal body of an eligible municipality may impose the wheel tax at a different rate for each of the classes of vehicles listed in section 3 of this chapter. In addition, the fiscal body may establish different rates within the classes of buses, recreational vehicles, semitrailers, trailers, tractors, and trucks based on weight classifications of those vehicles that are established by the bureau of motor vehicles for use throughout Indiana. However, the wheel tax rate for a particular class or weight classification of vehicles may not be less than five dollars (\$5) and may not exceed forty dollars (\$40). The fiscal body shall state the initial wheel tax rates in the ordinance that imposes the tax.

**(e) A wheel tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.**

SECTION 17. IC 6-3.5-11-4, AS AMENDED BY HEA 1492-2017, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. A vehicle is exempt from the wheel tax imposed under this chapter if the vehicle is:

- (1) owned by the state;
- (2) owned by a state agency of the state;
- (3) owned by a political subdivision of the state;
- (4) subject to the ~~annual license multiple vehicle excise surtax~~ **tax** imposed under IC 6-3.5-10;
- (5) a bus owned and operated by a religious or nonprofit youth organization and used to transport persons to religious services or for the benefit of its members;
- (6) a school bus; or
- (7) a motor vehicle that is funeral equipment and that is used in the operation of funeral services (as defined in IC 25-15-2-17).



SECTION 18. IC 6-3.5-11-10, AS ADDED BY P.L.146-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. A person may not register a vehicle in an adopting municipality unless the person pays the wheel tax due, if any, to the bureau of motor vehicles. The amount of the wheel tax due is based on the wheel tax rate, for that class of vehicle, in effect at the time of registration. The bureau of motor vehicles shall collect the wheel tax due, if any, at the time a motor vehicle is registered. The ~~department or the bureau of motor vehicles~~ **following**, as applicable, may impose a service charge ~~under IC 9-29 of fifteen cents (\$0.15)~~ for each wheel tax collection made under this chapter:

**(1) The department.**

**(2) The bureau under IC 9-14-8-3.**

SECTION 19. IC 6-6-5-0.1, AS ADDED BY P.L.220-2011, SECTION 158, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 0.1. The following amendments to this chapter apply as follows:

(1) The amendments made to sections 1 and 14 of this chapter by P.L.98-1989 apply to boating years beginning after December 31, 1989.

(2) The addition of section 5.5 of this chapter by P.L.98-1989 **(before its repeal)** applies to boating years beginning after December 31, 1989.

(3) The amendments made to sections 5 and 14 of this chapter by P.L.33-1990 apply to vehicles registered after December 31, 1990.

(4) The addition of section 9.5 of this chapter by P.L.33-1990 applies to vehicles registered after December 31, 1990.

SECTION 20. IC 6-6-5-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 0.5. This chapter does not apply to the following:**

**(1) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.**

**(2) After June 30, 2017, vehicles owned or otherwise held as inventory by a person licensed under IC 9-32.**

SECTION 21. IC 6-6-5-1, AS AMENDED BY P.L.198-2016, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. **(a) Except as redefined in subsection (b), the definitions in IC 9-13-2 apply throughout this chapter.**

~~(a) As used in (b)~~ **(b) The following definitions apply throughout this chapter:**

**(1) "Last preceding annual excise tax liability" means either:**



(A) the amount of excise tax liability to which the vehicle was subject on the owner's last preceding regular annual registration date; or

(B) the amount of excise tax liability to which a vehicle that was registered after the owner's last preceding annual registration date would have been subject if it had been registered on that date.

(2) "Light truck" means a truck registered with a declared gross weight of eleven thousand (11,000) pounds or less.

(3) "Owner" means the person in whose name the vehicle is registered.

(4) "Vehicle" means a vehicle subject to annual registration as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state.

(b) As used in this chapter, "mobile home" means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place.

(c) As used in this chapter, "bureau" means the bureau of motor vehicles.

(d) As used in this chapter, "license branch" means a branch office of the bureau authorized to register motor vehicles pursuant to the laws of the state.

(e) As used in this chapter, "owner" means the person in whose name the vehicle or trailer is registered (as defined in IC 9-13-2).

(f) As used in this chapter, "motor home" means a self-propelled vehicle having been designed and built as an integral part thereof having living and sleeping quarters, including that which is commonly referred to as a recreational vehicle.

(g) As used in this chapter, "last preceding annual excise tax liability" means either:

(1) the amount of excise tax liability to which the vehicle was subject on the owner's last preceding regular annual registration date; or

(2) the amount of excise tax liability to which a vehicle that was registered after the owner's last preceding annual registration date would have been subject if it had been registered on that date.

(h) As used in this chapter, "trailer" means a device having a gross vehicle weight equal to or less than three thousand (3,000) pounds that is pulled behind a vehicle and that is subject to annual registration as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state. The term includes any utility, boat, or other two (2) wheeled trailer.



- (i) This chapter does not apply to the following:
- (1) Vehicles owned, or leased and operated, by the United States, the state, or political subdivisions of the state.
  - (2) Vehicles subject to taxation under IC 6-6-5.1.
  - (3) Vehicles assessed under IC 6-1.1-8.
  - (4) Vehicles subject to taxation under IC 6-6-5.5.
  - (5) Vehicles owned, or leased and operated, by a postsecondary educational institution described in IC 6-3-3-5(d).
  - (6) Vehicles owned, or leased and operated, by a volunteer fire department (as defined in IC 36-8-12-2).
  - (7) Vehicles owned, or leased and operated, by a volunteer emergency ambulance service that:
    - (A) meets the requirements of IC 16-3-1; and
    - (B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
  - (8) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
  - (9) Farm wagons.
  - (10) Off-road vehicles (as defined in IC 14-8-2-185).
  - (11) Snowmobiles (as defined in IC 14-8-2-261).
  - (12) After June 30, 2017, vehicles owned or otherwise held as inventory by a person licensed under IC 9-32.
  - (13) Special machinery (as defined in IC 9-13-2-170.3).
  - (14) Buses (as defined in IC 9-13-2-17).

SECTION 22. IC 6-6-5-2, AS AMENDED BY P.L.146-2008, SECTION 352, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) **There is imposed an The annual license vehicle excise tax is imposed upon on the following vehicles which in accordance with this chapter:**

- (1) **Passenger motor vehicles.**
  - (2) **Motorcycles.**
  - (3) **Motor driven cycles.**
  - (4) **Collector vehicles.**
  - (5) **Trailer vehicles with a declared gross weight of nine thousand (9,000) pounds or less.**
  - (6) **Trucks with a declared gross weight of eleven thousand (11,000) pounds or less.**
  - (7) **Mini-trucks.**
  - (8) **Military vehicles.**
- (b) **The vehicle excise tax shall be in lieu is imposed on a vehicle:**
- (1) **instead of the ad valorem property tax levied for state or local**



purposes; ~~but and~~

**(2) in addition to any registration fees imposed under IC 9-18.1 on such vehicles: the vehicle.**

~~(b)~~ **(c) The vehicle excise tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.**

~~(c) No vehicle, as defined in section 1 of this chapter, shall be assessed as personal property for the purpose of the assessment and levy of personal property taxes or shall be subject to ad valorem taxes whether or not such vehicle is in fact registered pursuant to the motor vehicle registration laws. No person shall be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle that is subject to the tax imposed by this chapter.~~

**(d) The vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.**

SECTION 23. IC 6-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. **(a) This section applies to vehicles that:**

**(1) are registered as:**

**(A) passenger motor vehicles;**

**(B) motorcycles;**

**(C) collector vehicles; or**

**(D) trucks with a declared gross weight of eleven thousand (11,000) pounds or less; and**

**(2) were manufactured after December 31, 1980.**

~~(a) As the basis for measuring the tax imposed by this chapter, the bureau shall~~ **(b) The bureau shall adopt rules under IC 4-22-2 to determine the value of each vehicles to which this section applies as the basis for measuring the vehicle excise tax. The rules must determine the value of a vehicle as of the time it is first offered for sale as a new vehicle in Indiana. The bureau shall adopt rules for determining the value of vehicles, using the "factory advertised delivered price" or the "port of entry price".**

~~(b) If the bureau is unable to ascertain a value by this method in respect to any vehicle or class of vehicles because the vehicle is a specially constructed vehicle or for any other reason, the bureau shall determine, from any information available, the true tax value subject to review and adjustment by the department of local government finance.~~

**(c) For each vehicle, beginning with the 1990 model year, the bureau shall reduce the value determined under subsection (a) or (b) by**



dividing:

- (1) the price determined under subsection (a) or (b); by
- (2) one (1) plus the average percentage increase in new automobile prices using the most recent annual reference to the Consumer Price Index for Private New Automobiles as published by the Bureau of Labor Statistics, United States Department of Labor.

(d) The bureau shall classify each vehicle based on the value determined under subsection (c) according to the following schedule:

|            |  |
|------------|--|
| Class I    | less than \$ 1,500                       |
| Class II   | at least \$ 1,500 but less than \$ 2,250 |
| Class III  | at least \$ 2,250 but less than \$ 3,000 |
| Class IV   | at least \$ 3,000 but less than \$ 4,000 |
| Class V    | at least \$ 4,000 but less than \$ 5,500 |
| Class VI   | at least \$ 5,500 but less than \$ 7,000 |
| Class VII  | at least \$ 7,000 but less than \$ 8,500 |
| Class VIII | at least \$ 8,500 but less than \$10,000 |
| Class IX   | at least \$10,000 but less than \$12,500 |
| Class X    | at least \$12,500 but less than \$15,000 |
| Class XI   | at least \$15,000 but less than \$18,000 |
| Class XII  | at least \$18,000 but less than \$22,000 |
| Class XIII | at least \$22,000 but less than \$25,000 |
| Class XIV  | at least \$25,000 but less than \$30,000 |
| Class XV   | at least \$30,000 but less than \$35,000 |
| Class XVI  | at least \$35,000 but less than \$42,500 |
| Class XVII | \$42,500 and over                        |

(e) The age of a vehicle is determined by subtracting the model year from the current calendar year.

(f) The tax schedule is as follows:

| Age | I    | II   | III  | IV   | V    |
|-----|------|------|------|------|------|
| 0   | \$12 | \$36 | \$50 | \$50 | \$66 |
| 1   | 12   | 30   | 50   | 50   | 57   |
| 2   | 12   | 27   | 42   | 50   | 50   |
| 3   | 12   | 24   | 33   | 50   | 50   |
| 4   | 12   | 18   | 24   | 48   | 50   |
| 5   | 12   | 12   | 18   | 36   | 50   |
| 6   | 12   | 12   | 12   | 24   | 42   |
| 7   | 12   | 12   | 12   | 18   | 24   |
| 8   | 12   | 12   | 12   | 12   | 12   |
| 9   | 12   | 12   | 12   | 12   | 12   |

and thereafter



| Age                   | VI    | VII   | VIII  | IX    | X     |
|-----------------------|-------|-------|-------|-------|-------|
| 0                     | \$84  | \$103 | \$123 | \$150 | \$172 |
| 1                     | 74    | 92    | 110   | 134   | 149   |
| 2                     | 63    | 77    | 93    | 115   | 130   |
| 3                     | 52    | 64    | 78    | 98    | 112   |
| 4                     | 50    | 52    | 64    | 82    | 96    |
| 5                     | 50    | 50    | 50    | 65    | 79    |
| 6                     | 49    | 50    | 50    | 52    | 65    |
| 7                     | 30    | 40    | 50    | 50    | 53    |
| 8                     | 18    | 21    | 34    | 40    | 50    |
| 9                     | 12    | 12    | 12    | 12    | 12    |
| <b>and thereafter</b> |       |       |       |       |       |
| Age                   | XI    | XII   | XIII  | XIV   | XV    |
| 0                     | \$207 | \$250 | \$300 | \$350 | \$406 |
| 1                     | 179   | 217   | 260   | 304   | 353   |
| 2                     | 156   | 189   | 225   | 265   | 307   |
| 3                     | 135   | 163   | 184   | 228   | 257   |
| 4                     | 115   | 139   | 150   | 195   | 210   |
| 5                     | 94    | 114   | 121   | 160   | 169   |
| 6                     | 78    | 94    | 96    | 132   | 134   |
| 7                     | 64    | 65    | 65    | 91    | 91    |
| 8                     | 50    | 50    | 50    | 50    | 50    |
| 9                     | 21    | 26    | 30    | 36    | 42    |
| <b>and thereafter</b> |       |       |       |       |       |
| Age                   | XVI   | XVII  |       |       |       |
| 0                     | \$469 | \$532 |       |       |       |
| 1                     | 407   | 461   |       |       |       |
| 2                     | 355   | 398   |       |       |       |
| 3                     | 306   | 347   |       |       |       |
| 4                     | 261   | 296   |       |       |       |
| 5                     | 214   | 242   |       |       |       |
| 6                     | 177   | 192   |       |       |       |
| 7                     | 129   | 129   |       |       |       |
| 8                     | 63    | 63    |       |       |       |
| 9                     | 49    | 50    |       |       |       |

**and thereafter.**

SECTION 24. IC 6-6-5-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 3.5. (a) Trailers registered with a declared gross vehicle weight equal to or less than nine thousand (9,000) pounds shall be assessed a vehicle excise tax in an amount of eight dollars (\$8) per year.**





(b) Vehicles registered as motor driven cycles shall be assessed a vehicle excise tax in an amount of ten dollars (\$10) per year.

(c) Vehicles registered as mini-trucks shall be assessed a vehicle excise tax in an amount of thirty dollars (\$30) per year.

(d) Vehicles registered as military vehicles shall be assessed a vehicle excise tax in an amount of eight dollars (\$8) per year.

(e) Vehicles that were originally manufactured before January 1, 1981, shall be assessed a vehicle excise tax in an amount of twelve dollars (\$12) per year.

SECTION 25. IC 6-6-5-4 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 4. After determining the value of a vehicle, as prescribed in section 3 of this chapter, the bureau shall classify every vehicle in its proper class according to the following classification plan:

|       |      |  |
|-------|------|--|
| Class | I    | less than \$ 1,500                       |
| Class | II   | at least \$ 1,500 but less than \$ 2,250 |
| Class | III  | at least \$ 2,250 but less than \$ 3,000 |
| Class | IV   | at least \$ 3,000 but less than \$ 4,000 |
| Class | V    | at least \$ 4,000 but less than \$ 5,500 |
| Class | VI   | at least \$ 5,500 but less than \$ 7,000 |
| Class | VII  | at least \$ 7,000 but less than \$ 8,500 |
| Class | VIII | at least \$ 8,500 but less than \$10,000 |
| Class | IX   | at least \$10,000 but less than \$12,500 |
| Class | X    | at least \$12,500 but less than \$15,000 |
| Class | XI   | at least \$15,000 but less than \$18,000 |
| Class | XII  | at least \$18,000 but less than \$22,000 |
| Class | XIII | at least \$22,000 but less than \$25,000 |
| Class | XIV  | at least \$25,000 but less than \$30,000 |
| Class | XV   | at least \$30,000 but less than \$35,000 |
| Class | XVI  | at least \$35,000 but less than \$42,500 |
| Class | XVII | \$42,500 and over                        |

SECTION 26. IC 6-6-5-5, AS AMENDED BY P.L.198-2016, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) The amount of tax imposed by this chapter shall be based upon the classification of the vehicle, as provided in section 4 of this chapter, and the age of the vehicle, in accordance with the schedule set out in subsection (c) or (d):

(b) A person that owns a vehicle and that is entitled to a property tax deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 is entitled to a credit against the ~~annual license vehicle~~ excise tax as follows: Any remaining deduction from assessed valuation to which the person is entitled, applicable to property taxes payable in the year in which the excise tax imposed by this chapter is due, after allowance of



the deduction on real estate and personal property owned by the person, shall reduce the ~~annual~~ vehicle excise tax in the amount of two dollars (\$2) on each one hundred dollars (\$100) of taxable value or major portion thereof. The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this section, and the statement shall be presented to and retained by the bureau to support the credit.

(c) After January 1, 1996, the tax schedule is as follows:

| Year of<br>Manufacture | I     | II    | III   | IV    | V     |
|------------------------|-------|-------|-------|-------|-------|
| 1st                    | \$12  | \$36  | \$50  | \$50  | \$66  |
| 2nd                    | 12    | 30    | 50    | 50    | 57    |
| 3rd                    | 12    | 27    | 42    | 50    | 50    |
| 4th                    | 12    | 24    | 33    | 50    | 50    |
| 5th                    | 12    | 18    | 24    | 48    | 50    |
| 6th                    | 12    | 12    | 18    | 36    | 50    |
| 7th                    | 12    | 12    | 12    | 24    | 42    |
| 8th                    | 12    | 12    | 12    | 18    | 24    |
| 9th                    | 12    | 12    | 12    | 12    | 12    |
| 10th<br>and thereafter | 12    | 12    | 12    | 12    | 12    |
| Year of<br>Manufacture | VI    | VII   | VIII  | IX    | X     |
| 1st                    | \$84  | \$103 | \$123 | \$150 | \$172 |
| 2nd                    | 74    | 92    | 110   | 134   | 149   |
| 3rd                    | 63    | 77    | 93    | 115   | 130   |
| 4th                    | 52    | 64    | 78    | 98    | 112   |
| 5th                    | 50    | 52    | 64    | 82    | 96    |
| 6th                    | 50    | 50    | 50    | 65    | 79    |
| 7th                    | 49    | 50    | 50    | 52    | 65    |
| 8th                    | 30    | 40    | 50    | 50    | 53    |
| 9th                    | 18    | 21    | 34    | 40    | 50    |
| 10th<br>and thereafter | 12    | 12    | 12    | 12    | 12    |
| Year of<br>Manufacture | XI    | XII   | XIII  | XIV   | XV    |
| 1st                    | \$207 | \$250 | \$300 | \$350 | \$406 |
| 2nd                    | 179   | 217   | 260   | 304   | 353   |
| 3rd                    | 156   | 189   | 225   | 265   | 307   |
| 4th                    | 135   | 163   | 184   | 228   | 257   |
| 5th                    | 115   | 139   | 150   | 195   | 210   |
| 6th                    | 94    | 114   | 121   | 160   | 169   |



|      |    |    |    |     |     |
|------|----|----|----|-----|-----|
| 7th  | 78 | 94 | 96 | 132 | 134 |
| 8th  | 64 | 65 | 65 | 91  | 91  |
| 9th  | 50 | 50 | 50 | 50  | 50  |
| 10th | 21 | 26 | 30 | 36  | 42  |

and thereafter

|                        |       |       |
|------------------------|-------|-------|
| Year of<br>Manufacture | XVI   | XVII  |
| 1st                    | \$469 | \$532 |
| 2nd                    | 407   | 461   |
| 3rd                    | 355   | 398   |
| 4th                    | 306   | 347   |
| 5th                    | 261   | 296   |
| 6th                    | 214   | 242   |
| 7th                    | 177   | 192   |
| 8th                    | 129   | 129   |
| 9th                    | 63    | 63    |
| 10th                   | 49    | 50    |

and thereafter:

(d) Every vehicle shall be taxed as a vehicle in its first year of manufacture throughout the calendar year in which vehicles of that make and model are first offered for sale in Indiana; except that:

- (1) a vehicle of a make and model first offered for sale in Indiana after August 1 of any year; and
- (2) all motorcycles;

shall continue to be taxed as a vehicle in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the vehicle shall be considered to have aged one (1) year as of January 1 of each year.

SECTION 27. IC 6-6-5-5.2, AS ADDED BY P.L.293-2013(ts), SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5.2. (a) This section applies to a registration year beginning after December 31, 2013.

(b) Subject to subsection (d), an individual may claim a credit against the tax imposed by this chapter upon a vehicle owned by the individual if the individual is eligible for the credit under any of the following:

- (1) The individual meets all the following requirements:
  - (A) The individual served in the military or naval forces of the United States during any of its wars.
  - (B) The individual received an honorable discharge.
  - (C) The individual has a disability with a service connected disability of ten percent (10%) or more.



- (D) The individual's disability is evidenced by:
  - (i) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or
  - (ii) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a credit under this section.
- (E) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13.
- (2) The individual meets all the following requirements:
  - (A) The individual served in the military or naval forces of the United States for at least ninety (90) days.
  - (B) The individual received an honorable discharge.
  - (C) The individual either:
    - (i) has a total disability; or
    - (ii) is at least sixty-two (62) years of age and has a disability of at least ten percent (10%).
  - (D) The individual's disability is evidenced by:
    - (i) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or
    - (ii) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a credit under this section.
  - (E) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-14.
- (3) The individual meets both of the following requirements:
  - (A) The individual is the surviving spouse of any of the following:
    - (i) An individual who would have been eligible for a credit under this section if the individual had been alive in 2013 and this section had been in effect in 2013.
    - (ii) An individual who received a credit under this section in the previous calendar year.
    - (iii) A World War I veteran.
  - (B) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.
- (c) The amount of the credit that may be claimed under this section



is equal to the lesser of the following:

(1) The amount of the excise tax liability for the individual's vehicle as determined under section **5 3 or 3.5** of this chapter, **as applicable.**

(2) Seventy dollars (\$70).

(d) The maximum number of motor vehicles for which an individual may claim a credit under this section is two (2).

(e) An individual may not claim a credit under both:

(1) this section; and

(2) section **5(b) 5** of this chapter.

(f) The credit allowed by this section must be claimed on a form prescribed by the bureau. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.

SECTION 28. IC 6-6-5-5.5 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5.5: There is imposed an annual excise tax on trailers: The tax shall be paid at the same time the trailer is registered: Except for the amount of tax imposed; a trailer is to be treated the same as a vehicle for purposes of this chapter: The amount of tax owed for a trailer for a year is eight dollars (\$8): The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter:

SECTION 29. IC 6-6-5-5.6 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5.6: There is imposed an annual excise tax on motor driven cycles: The tax shall be paid at the same time the motor driven cycle is registered: Except for the amount of tax imposed; a motor driven cycle is to be treated the same as a vehicle for purposes of this chapter: The amount of tax owed for a motor driven cycle for a year is ten dollars (\$10): The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter:

SECTION 30. IC 6-6-5-5.7 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5.7: (a) There is imposed an annual excise tax on mini-trucks (as defined in IC 9-13-2-103.1): The tax shall be paid at the same time the mini-truck is registered:

(b) Except for the amount of tax imposed; a mini-truck is to be treated the same as a vehicle for purposes of this chapter:

(c) The amount of tax owed for a mini-truck under subsection (a) for a year is thirty dollars (\$30): The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter:

SECTION 31. IC 6-6-5-6 IS REPEALED [EFFECTIVE JULY 1,



2017]. Sec. 6. (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon vehicles shall be payable for each registration year, by the owners thereof in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of Indiana. Except as provided in section 7-2 of this chapter, such excise tax shall be due on or before the regular annual registration date in each year on or before which the owner is required under the motor vehicle registration laws of Indiana to register vehicles and such excise tax shall be paid to the bureau at the time the vehicle is registered by the owner as provided in the motor vehicle registration laws of Indiana. Each vehicle subject to taxation under this chapter shall be registered by the owner thereof as being taxable in the county of the owner's residence. The payment of the excise tax imposed by this chapter shall be a condition to the right to register or reregister the vehicle and shall be in addition to all other conditions prescribed by law.

(b) A voucher from the department of state revenue showing payment of the excise tax imposed by this chapter may be accepted by the bureau in lieu of a payment under subsection (a):

SECTION 32. IC 6-6-5-6.7, AS AMENDED BY P.L.214-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6.7. (a) As used in this section, "passenger motor vehicle" and "truck" have the meanings set forth for those terms in IC 9-13-2-123 and IC 9-13-2-188(a):

(b) (a) Every owner of a passenger motor vehicle or passenger motor vehicles or of a **light** truck or trucks who during a registration year regularly rents those vehicles the passenger motor vehicle or trucks **light truck** for periods of under thirty (30) days to others in the regular course of the owner's business is entitled to a credit against the motor vehicle excise tax liability owed for those the passenger motor vehicles vehicle or trucks **light truck** for that registration year.

(b) The maximum credit that an owner is entitled to claim under this section against the vehicle excise tax owed for all those the passenger motor vehicles and **light** trucks to which subsection (a) applies for a registration year under this section equals the lesser of:

- (1) the total motor vehicle excise taxes due for those passenger motor vehicles and **light** trucks for that registration year, before the application of the credit allowed by this section; or
- (2) the total auto rental excise taxes collected by the owner during the immediately preceding registration year.

(c) A passenger motor vehicle or **light** truck is regularly rented by a person in the regular course of the person's business during a



registration year if the passenger motor vehicle or **light** truck is rented by the person to another person an average of ten (10) days each month of the registration year that the person owned the passenger motor vehicle or **light** truck.

SECTION 33. IC 6-6-5-7.2, AS AMENDED BY P.L.198-2016, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7.2. (a) This section applies to a vehicle that has been acquired, or brought into the state, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the vehicle is required, under the ~~motor~~ vehicle registration laws of Indiana, to register vehicles. ~~The tax imposed by this chapter shall become due and payable at the time the vehicle is acquired, brought into the state, or otherwise becomes subject to registration:~~

(b) For taxes due and payable before January 1, 2017, the amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the motor vehicle registration laws for annual registration by the owner. The tax shall be paid by the owner at the time of the registration of the vehicle.

(c) For taxes due and payable after December 31, 2016, the tax shall be paid by the owner at the time of the registration of the vehicle and is determined as follows:

(1) For a vehicle with an initial registration period under IC 9-18.1-11-3, the amount determined under STEP THREE of the following formula:

STEP ONE: Determine the number of months remaining until the vehicle's next registration date under IC 9-18.1-11-3. A partial month shall be rounded up to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Multiply the annual excise tax for the vehicle by the STEP TWO product.

(2) For a vehicle with a renewal registration period described in IC 9-18.1-11-3(b), the ~~annual~~ **vehicle** excise tax for the current registration period.

(d) Except as provided in subsection (g), no reduction in the applicable annual excise tax will be allowed to an Indiana resident applicant upon registration of any vehicle that was owned by the applicant on or prior to the registrant's annual registration period. A vehicle owned by an Indiana resident applicant that was located in and



registered for use in another state during the same calendar year shall be entitled to the same reduction when registered in Indiana.

(e) The owner of a vehicle who sells **or otherwise disposes of** the vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the vehicle; reduced by
- (2) ~~eight and thirty-three hundredths percent (8.33%)~~ **one-twelfth (1/12)** for each full or partial calendar month that has elapsed in the registrant's annual registration year before the date of the sale, **destruction, or other disposal of the vehicle.**

The credit shall be applied to the tax due on any other vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year. If the credit is not fully used **within ninety (90) days of the sale, destruction, or other disposal of the vehicle** and the amount of the credit remaining is at least four dollars (\$4), **the bureau shall issue a refund to the owner is entitled to a refund** in the amount of the unused credit, ~~The owner must pay less~~ a fee of three dollars (\$3) to the bureau to cover costs of **providing processing** the refund, which may be deducted from the refund. ~~The bureau shall issue the refund. The bureau shall transfer to the bureau of motor vehicles commission three dollars (\$3) of the fee to cover the commission's costs in processing the refund. The bureau shall deposit the fee for processing the refund in the commission fund established by IC 9-14-1-1.~~ To claim the credit and refund provided by this subsection, the owner of the vehicle must present to the bureau proof of sale, **destruction, or disposal** of the vehicle.

(f) Subject to the requirements of subsection (h), the owner of a vehicle that is destroyed in a year in which the owner has paid the tax imposed by this chapter, which vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, shall receive a refund in an amount equal to eight and thirty-three hundredths percent (8.33%) of the tax paid for each full calendar month remaining in the registrant's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the vehicle.
- (4) The registration from the vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed vehicle. The amount shall be refunded by a





warrant issued by the auditor of the county that received the excise tax revenue and **Any vehicle excise tax refund issued under this subsection** shall be paid out of the special account created for settlement of the excise tax collections under IC 6-6-5-10. ~~For purposes of this subsection, a vehicle is considered destroyed if the cost of repair of damages suffered by the vehicle exceeds the vehicle's fair market value.~~

~~(g)~~ **(f)** If the name of the owner of a vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

(A) ~~eight and thirty-three hundredths percent (8.33%)~~ **one-twelfth (1/12)** of the owner's last preceding annual excise tax liability; and

(B) the number of full calendar months between the owner's new regular annual registration month and the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change required the owner to register later than the owner would have been required to register if there had been no name change, the vehicle shall be subject to excise tax for the period between the month in which the owner would have been required to register if there had been no name change and the new regular annual registration month in the amount determined under STEP FOUR of the following formula:

STEP ONE: Determine the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new regular annual registration month.

STEP TWO: Multiply the STEP ONE amount by one-twelfth (1/12).

STEP THREE: Determine the owner's tax liability computed as of the time the owner would have been required to register if there had been no name change.

STEP FOUR: Multiply the STEP TWO product by the STEP THREE amount.

~~(h)~~ **(f)** In order to claim a credit under subsection **(f)** for a vehicle that is destroyed, the owner of the vehicle must present to the bureau of



motor vehicles a valid registration for the vehicle within ninety (90) days of the date that it was destroyed. The bureau shall then fix the amount of the credit that the owner is entitled to receive:

SECTION 34. IC 6-6-5-7.4, AS AMENDED BY P.L.3-2008, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7.4. (a) The owner of a vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

- (1) the owner registers the vehicle for use in another state; ~~and~~
- (2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter; **and**
- (3) the amount of the refund is at least four dollars (\$4).**

(b) ~~This subsection applies after December 31, 2007.~~ The refund provided under subsection (a) is equal to:

- (1) the annual ~~license vehicle~~ excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus
- (2) **the sum of:**
  - (A) ~~eight and thirty-three hundredths percent (8.33%)~~ **one-twelfth (1/12)** of the annual ~~license vehicle~~ excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual ~~license vehicle~~ excise tax was due and the date the owner registered the vehicle for use in another state; **and**
  - (B) a fee of three dollars (\$3) to cover costs of processing the refund.**

**The bureau shall deposit the fee for processing the refund in the commission fund established by IC 9-14-14-1.**

(c) To claim the refund provided by this section, the owner of the vehicle must provide the bureau with:

- (1) a request for a refund on a form furnished by the bureau; and
- (2) proof that a tax described in subsection (a)(2) was paid.

SECTION 35. IC 6-6-5-7.7, AS AMENDED BY P.L.198-2016, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7.7. (a) To claim a credit or a refund, or both, under this chapter, a person must provide a sworn statement to the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, was properly allowed against the ~~motor~~ vehicle excise tax imposed on a vehicle owned by the person.



(c) If the bureau determines that a credit or refund, or both, was improperly allowed for a particular vehicle, the person that claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the taxpayer resides. However, a penalty collected under this subsection shall be retained by the bureau.

SECTION 36. IC 6-6-5-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 8: (a) ~~The bureau shall include on all registration forms suitable spaces for the applicant's Social Security number or federal tax identification number; the amount of the registration fee; the amount of excise tax; the amount of credit, if any; as provided in section 5 of this chapter; and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the vehicle. The forms shall also include spaces for showing the county, city, or town and township and address of the place where the owner resides. Using procedures determined by the bureau to be appropriate; the bureau shall verify the accuracy and completeness of the information on the registration form concerning:~~

- ~~(1) the county and city or town;~~
- ~~(2) the township; and~~
- ~~(3) the address;~~

~~of the owner.~~

~~(b) The bureau shall list on all registration forms for vehicles prepared by it the amount of registration fees and taxes due. In addition; the bureau shall prepare by December 1 of each year a schedule showing the excise tax payable on each make and model of vehicle.~~

SECTION 37. IC 6-6-5-9, AS AMENDED BY P.L.198-2016, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) The bureau, in the administration and collection of the **annual license vehicle** excise tax imposed by this chapter, may utilize the services and facilities of:

- (1) license branches operated under IC 9-14.1;
- (2) full service providers (as defined in IC 9-14.1-1-2); and
- (3) partial services providers (as defined in IC 9-14.1-1-3);

in its administration of the motor vehicle registration laws of the state of Indiana in accordance with **such the** procedures, in **such the** manner, and to **such the** extent as **that** the bureau **shall deem considers** necessary and proper to implement and effectuate the administration



and collection of the **vehicle** excise tax imposed by this chapter.

(b) The bureau may impose a service charge of one dollar and seventy cents (\$1.70) for each **vehicle** excise tax collection made under this chapter. The service charge shall be deposited in the bureau of motor vehicles commission fund.

(c) The bureau of motor vehicles shall report the **vehicle** excise taxes collected on at least a weekly basis to the county auditor of the county to which the collections are due.

(d) If the **vehicle** excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau of motor vehicles on the first working day following the week of collection. Except as provided in subsection (e), any amount collected by the department which represents interest or a penalty shall be retained by the department and used to pay its costs of enforcing this chapter.

(e) This subsection applies only to interest or a penalty collected by the department of state revenue from a person that:

- (1) fails to properly register a vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under this chapter; and
- (2) during any time after the date by which the vehicle was required to be registered under IC 9-18 (before its expiration) or IC 9-18.1 displays on the vehicle a license plate issued by another state.

The total amount collected by the department that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund for the credit of the county in which the person resides. The amount shall be reported to the bureau of motor vehicles on the first working day following the week of collection.

(f) The bureau may contract with a bank card or credit card vendor for acceptance of bank or credit cards.

(g) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of ~~motor~~ vehicle excise taxes collected for each county for the preceding year.

(h) On or before May 10 and November 10 of each year, the auditor of state shall distribute to each county one-half (1/2) of:

- (1) the amount of delinquent taxes; and
- (2) any penalty or interest described in subsection (e);

that have been credited to the county under subsection (e). There is appropriated from the state general fund the amount necessary to make



the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 10 of this chapter.

(i) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section.

SECTION 38. IC 6-6-5-12 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 12: The registration of any vehicle registered without payment of the excise tax imposed by this chapter is void; and the bureau shall take possession of the registration certificate, license plate, and other evidence of registration until the owner has paid the delinquent excise taxes and an additional fee of ten dollars (\$10) to compensate the bureau for the additional duties performed by it.~~

SECTION 39. IC 6-6-5-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. In the administration and collection of the ~~annual license excise taxes~~ imposed by this chapter, the bureau may use and employ and is hereby expressly empowered and **contract with a collection agency** authorized to appoint, use, and employ such persons who under the laws of the state of Indiana may be appointed as an agent by a county treasurer to collect and receive property taxes on behalf of ~~such a county treasurer. and such persons, when so appointed by~~ **A collection agency that contracts with the bureau under this section** may receive and collect on behalf of the bureau the ~~annual license excise taxes~~ imposed by this chapter and ~~such those~~ registration fees and charges as ~~that the bureau may direct in making such appointments. directs.~~ **Such persons, when so appointed, A collection agency that contracts with the bureau under this section** shall comply with ~~such the~~ requirements as exist concerning ~~their the~~ collection of property taxes on behalf of county treasurers and such other requirements, including the posting of a bond, as ~~may be established by that the bureau at the time of such appointments. may establish.~~

SECTION 40. IC 6-6-5-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. **(a)** The excise tax imposed by this chapter is ~~hereby determined equal to be equivalent to~~ an average property tax rate of two dollars (\$2) on each one hundred dollars (\$100) taxable value.

**(b)** For the purpose of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, ~~motor~~ vehicles subject to tax under this chapter shall be deemed to be taxable property within each such political or municipal corporation where the owner resides.



(c) The assessed valuation of such vehicles shall be determined by multiplying the amount of the tax by one hundred (100) and dividing such result by two dollars (\$2).

SECTION 41. IC 6-6-5-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. In the administration and collection of the ~~annual license vehicle~~ excise tax ~~as~~ imposed by this chapter, the bureau may coordinate and consolidate the collection of ~~such vehicle excise~~ taxes from each taxpayer ~~as that are~~ imposed on all vehicles owned by ~~such the~~ taxpayer in accordance with ~~such~~ procedures ~~as that~~ the bureau ~~shall deem~~ **considers** reasonable and feasible, including ~~but not limited to~~; the revocation of all registrations of vehicles by an owner if ~~such the~~ owner ~~shall~~ willfully ~~fail fails~~ and ~~refuse refuses~~ to pay ~~any the vehicle~~ excise tax imposed by this chapter. Upon a revocation of a registration ~~under this section~~, the bureau shall notify the department of state revenue of the name and address of the taxpayer.

SECTION 42. IC 6-6-5.1-1, AS AMENDED BY P.L.198-2016, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. This chapter does not apply to the following:

- (1) ~~A vehicle subject to taxation under IC 6-6-5.~~
- (2) ~~A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.~~
- (3) (1) A mobile home.
- (4) ~~A vehicle assessed under IC 6-1.1-8.~~
- (5) ~~A vehicle subject to taxation under IC 6-6-5.5.~~
- (6) ~~A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.~~
- (7) ~~A bus (as defined in IC 9-13-2-17).~~
- (8) ~~A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).~~
- (9) ~~A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).~~
- (10) ~~A vehicle owned or leased and operated by a volunteer emergency ambulance service that:~~
  - (A) ~~meets the requirements of IC 16-31; and~~
  - (B) ~~has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).~~
- (11) (2) **A recreational vehicle or truck camper that is, or would be if registered,** exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
- (12) ~~A farm wagon.~~



(13) **(3)** A recreational vehicle or truck camper **in the owned or otherwise held as** inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business: **by a person licensed under IC 9-32.**

(14) Special machinery (as defined in IC 9-13-2-170.3):

SECTION 43. IC 6-6-5.1-2, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. As used in **The following definitions apply throughout** this chapter:

(1) "Bureau" refers to the bureau of motor vehicles.

(2) **"Mobile home" has the meaning set forth in IC 6-1.1-7-1.**

(3) **"Owner" means:**

(A) **in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18 (before its expiration) or IC 9-18.1; or**

(B) **in the case of a truck camper, the person holding title to the truck camper.**

(4) **"Recreational vehicle" has the meaning set forth in IC 9-13-2-150.**

(5) **"Truck camper" has the meaning set forth in IC 9-13-2-188.3.**

SECTION 44. IC 6-6-5.1-3 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 3: As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's last preceding regular annual registration date or to which:

(1) the recreational vehicle would have been subject if the recreational vehicle had been registered; or

(2) the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana;

on the owner's last preceding regular annual registration date.

SECTION 45. IC 6-6-5.1-4 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 4: As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.

SECTION 46. IC 6-6-5.1-5 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5: As used in this chapter, "owner" means:

(1) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or

(2) in the case of a truck camper, the person holding title to the truck camper.

SECTION 47. IC 6-6-5.1-6 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 6: As used in this chapter, "recreational vehicle" has the



meaning set forth in IC 9-13-2-150(a):

SECTION 48. IC 6-6-5.1-7 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 7: As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h):

SECTION 49. IC 6-6-5.1-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 8: As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways:

SECTION 50. IC 6-6-5.1-9 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 9: As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a):

SECTION 51. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) ~~Beginning January 1, 2010, there is imposed An annual license excise tax is imposed on the following in accordance with this chapter:~~

(1) Recreational vehicles. ~~and~~

(2) Truck campers.

(b) The excise tax is imposed:

(1) instead of the ad valorem property tax levied for state or local purposes; ~~but and~~

(2) in addition to any registration fees imposed on recreational vehicles.

~~(b) (c) The excise tax imposed by this chapter is a listed tax and subject to IC 6-8.1.~~

~~(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008; and is not subject to ad valorem taxes first due and payable after December 31, 2009; regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.~~

~~(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008; and is not subject to ad valorem taxes first due and payable after December 31, 2009. The excise tax imposed by this chapter is due and shall be paid:~~

~~(1) for recreational vehicles, at the time the recreational vehicle is registered; and~~

~~(2) for truck campers, on or before the owner's annual~~





**registration date for vehicles determined by the bureau on the schedule established under IC 9-18.1-11-1.**

**(e) A truck camper subject to taxation under this chapter is taxable in the county of the owner's residence.**

SECTION 52. IC 6-6-5.1-11, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. ~~As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale in Indiana as a new recreational vehicle or truck camper. The bureau shall adopt rules under IC 4-22-2 for determining to determine the value of recreational vehicles and truck campers by using:~~

- ~~(1) the factory advertised delivered price or the port of entry price; or~~
- ~~(2) any other information available:~~

**as a basis for measuring the excise tax imposed by this chapter. The rules must determine the value of a recreational vehicle or truck camper at the time the recreational vehicle or truck camper is first offered for sale in Indiana.**

SECTION 53. IC 6-6-5.1-12, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 12. ~~After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, The bureau shall classify every each recreational vehicle and truck camper in its proper class according to the following classification schedule by the value according to the following classification plan: determined for the recreational vehicle or truck camper under section 11 of this chapter:~~

|       |      |                   |                         |
|-------|------|-------------------|-------------------------|
| Class | I    | less than \$2,250 |                         |
| Class | II   | at least \$ 2,250 | but less than \$ 4,000  |
| Class | III  | at least \$ 4,000 | but less than \$ 7,000  |
| Class | IV   | at least \$ 7,000 | but less than \$ 10,000 |
| Class | V    | at least \$10,000 | but less than \$ 15,000 |
| Class | VI   | at least \$15,000 | but less than \$ 22,000 |
| Class | VII  | at least \$22,000 | but less than \$ 30,000 |
| Class | VIII | at least \$30,000 | but less than \$ 42,500 |
| Class | IX   | at least \$42,500 | but less than \$ 50,000 |
| Class | X    | at least \$50,000 | but less than \$ 60,000 |
| Class | XI   | at least \$60,000 | but less than \$ 70,000 |
| Class | XII  | at least \$70,000 | but less than \$ 80,000 |
| Class | XIII | at least \$80,000 | but less than \$ 90,000 |
| Class | XIV  | at least \$90,000 | but less than \$100,000 |



|       |      |                    |                         |
|-------|------|--------------------|-------------------------|
| Class | XV   | at least \$100,000 | but less than \$150,000 |
| Class | XVI  | at least \$150,000 | but less than \$200,000 |
| Class | XVII | at least \$200,000 |                         |

SECTION 54. IC 6-6-5.1-13, AS AMENDED BY P.L.198-2016, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) Subject to any reductions permitted under this chapter, the amount of tax imposed under this chapter on a recreational vehicle or truck camper is prescribed by the schedule set out in subsection (c). The amount of tax imposed by this chapter is determined using:

- (1) the classification of the recreational vehicle or truck camper under section 12 of this chapter; and
- (2) the age of the recreational vehicle or truck camper.

**The age of a recreational vehicle or truck camper is determined by subtracting the model year from the current calendar year.**

(b) If a person that owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 in a year in which a tax is imposed by this chapter and any part of the deduction is unused after allowance of the deduction on real property and personal property owned by the person, the person is entitled to a credit that reduces the annual tax imposed by this chapter. The amount of the credit is determined by multiplying the amount of the unused deduction by two (2) and dividing the result by one hundred (100). The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this subsection. The statement shall be presented to and retained by the bureau to support the credit.

(c) (b) The tax schedule for each class of recreational vehicles and truck campers is as follows:

| Year of<br>Manufacture Age | I    | II   | III  | IV   | V     |
|----------------------------|------|------|------|------|-------|
| 1st 0                      | \$15 | \$36 | \$50 | \$59 | \$103 |
| 2nd 1                      | 12   | 31   | 43   | 51   | 91    |
| 3rd 2                      | 12   | 26   | 35   | 41   | 75    |
| 4th 3                      | 12   | 20   | 28   | 38   | 62    |
| 5th 4                      | 12   | 15   | 20   | 34   | 53    |
| 6th 5                      | 12   | 12   | 15   | 26   | 41    |
| 7th 6                      | 12   | 12   | 12   | 16   | 32    |
| 8th 7                      | 12   | 12   | 12   | 13   | 21    |
| 9th 8                      | 12   | 12   | 12   | 12   | 13    |
| 10th 9                     | 12   | 12   | 12   | 12   | 12    |
| and thereafter             |      |      |      |      |       |



| Year of<br>Manufacture Age | VI    | VII   | VIII  |
|----------------------------|-------|-------|-------|
| 1st 0                      | \$164 | \$241 | \$346 |
| 2nd 1                      | 148   | 212   | 302   |
| 3rd 2                      | 131   | 185   | 261   |
| 4th 3                      | 110   | 161   | 223   |
| 5th 4                      | 89    | 131   | 191   |
| 6th 5                      | 68    | 108   | 155   |
| 7th 6                      | 53    | 86    | 126   |
| 8th 7                      | 36    | 71    | 97    |
| 9th 8                      | 23    | 35    | 48    |
| 10th 9                     | 12    | 12    | 17    |

and thereafter

| Year of<br>Manufacture Age | IX    | X     | XI    | XII     |
|----------------------------|-------|-------|-------|---------|
| 1st 0                      | \$470 | \$667 | \$879 | \$1,045 |
| 2nd 1                      | 412   | 572   | 763   | 907     |
| 3rd 2                      | 360   | 507   | 658   | 782     |
| 4th 3                      | 307   | 407   | 574   | 682     |
| 5th 4                      | 253   | 341   | 489   | 581     |
| 6th 5                      | 204   | 279   | 400   | 475     |
| 7th 6                      | 163   | 224   | 317   | 377     |
| 8th 7                      | 116   | 154   | 214   | 254     |
| 9th 8                      | 55    | 70    | 104   | 123     |
| 10th 9                     | 25    | 33    | 46    | 55      |

and thereafter

| Year of<br>Manufacture Age | XIII    | XIV     | XV      | XVI     | XVII    |
|----------------------------|---------|---------|---------|---------|---------|
| 1st 0                      | \$1,235 | \$1,425 | \$1,615 | \$1,805 | \$2,375 |
| 2nd 1                      | 1,072   | 1,236   | 1,401   | 1,566   | 2,060   |
| 3rd 2                      | 924     | 1,066   | 1,208   | 1,350   | 1,777   |
| 4th 3                      | 806     | 929     | 1,053   | 1,177   | 1,549   |
| 5th 4                      | 687     | 793     | 898     | 1,004   | 1,321   |
| 6th 5                      | 562     | 648     | 734     | 821     | 1,080   |
| 7th 6                      | 445     | 514     | 582     | 651     | 856     |
| 8th 7                      | 300     | 346     | 392     | 439     | 577     |
| 9th 8                      | 146     | 168     | 190     | 213     | 280     |
| 10th 9                     | 64      | 74      | 84      | 94      | 123     |

and thereafter.

(d) Each recreational vehicle or truck camper shall be taxed as a recreational vehicle or truck camper in its first year of manufacture throughout the calendar year in which a recreational vehicle or truck



camper of that make and model is first offered for sale in Indiana. Thereafter, the recreational vehicle or truck camper shall be considered to have aged one (1) year as of January 1 of each year.

SECTION 55. IC 6-6-5.1-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 14: (a) Except as otherwise provided in this chapter, the tax imposed on a recreational vehicle by this chapter is payable for each registration year by the owner with respect to a recreational vehicle required to be registered for the registration year as provided in the state motor vehicle laws. Except as provided in section 15 of this chapter, the tax is due on or before the regular annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax shall be paid to the bureau at the time the recreational vehicle is registered by the owner as provided in the state motor vehicle registration laws. A recreational vehicle subject to taxation under this chapter shall be registered by the owner as being taxable in the county of the owner's residence. The payment of the tax imposed by this chapter is a condition to the right to register or reregister the recreational vehicle and is in addition to all other conditions prescribed by law.

(b) The tax imposed on a truck camper by this chapter is due on or before the annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax on the truck camper must be paid to the bureau. A truck camper subject to taxation under this chapter is taxable in the county of the owner's residence.

(c) A voucher from the department of state revenue showing payment of the tax imposed by this chapter may be accepted by the bureau instead of a payment under subsection (a).

SECTION 56. IC 6-6-5.1-15 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 15: (a) This section applies only to recreational vehicles.

(b) With respect to a recreational vehicle that has been acquired, has been brought into Indiana, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the recreational vehicle is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the recreational vehicle is acquired; is brought into Indiana; or otherwise becomes subject to registration.

(c) For taxes due and payable before January 1, 2017, the amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual



registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid at the time of the registration of the recreational vehicle.

(d) For taxes due and payable after December 31, 2016, the tax shall be paid at the time of the registration of the recreational vehicle and is determined as follows:

(1) For a recreational vehicle with an initial registration period under IC 9-18.1-11-3, the amount determined under STEP THREE of the following formula:

STEP ONE: Determine the number of months remaining until the recreational vehicle's next registration date under IC 9-18.1-11-3. A partial month shall be rounded up to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Multiply the annual excise tax for the recreational vehicle by the STEP TWO product.

(2) For a recreational vehicle with a renewal registration period described in IC 9-18.1-11-3(b), the annual excise tax for the current registration.

(e) Except as provided in subsection (i), a reduction in the applicable annual excise tax may not be allowed to an Indiana resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the first day of the applicant's annual registration period. A recreational vehicle that is owned by an Indiana resident applicant and that was located in and registered for use in another state during the same calendar year is entitled to the same reduction when registered in Indiana.

(f) The owner of a recreational vehicle who sells the recreational vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

(1) the tax paid for the recreational vehicle; minus

(2) eight and thirty-three hundredths percent (8.33%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund; which may be deducted from the refund. The



bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(g) Subject to the requirements of subsection (h), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to eight and thirty-three hundredths percent (8.33%) of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of damages suffered by the recreational vehicle exceeds the recreational vehicle's fair market value.

(h) To claim a refund under subsection (g) for a recreational vehicle that is destroyed, the owner of the recreational vehicle must present to the bureau a valid registration for the recreational vehicle within ninety (90) days after the date that the recreational vehicle is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(i) If the name of the owner of a recreational vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the recreational vehicle shall be adjusted as follows:

- (1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is



reported; entitled to a refund from the county treasurer in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's last preceding annual excise tax liability; multiplied by  
 (B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name:

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change; the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month equal to the amount determined under STEP FOUR of the following formula:

STEP ONE: Determine the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new regular annual registration month:

STEP TWO: Multiply the STEP ONE amount by one-twelfth (1/12):

STEP THREE: Determine the owner's tax liability computed as of the time the owner would have been required to register if there had been no name change:

STEP FOUR: Multiply the STEP TWO product by the STEP THREE amount:

SECTION 57. IC 6-6-5.1-16 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 16: (a) This section applies only to truck campers:

(b) With respect to a truck camper that has been acquired; has been brought into Indiana; or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles; the tax imposed by this chapter is due and payable at the time the truck camper is acquired; is brought into Indiana; or otherwise becomes subject to taxation under this chapter. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid within thirty (30) days after the date on



which the truck camper is acquired; is brought into Indiana; or otherwise becomes subject to taxation under this chapter.

(c) If a truck camper is acquired; is brought into Indiana; or for any other reason becomes subject to taxation under this chapter after January 1 of any year; the owner may pay any excise tax due on the truck camper for the remainder of the annual registration year and; if the succeeding annual registration year does not extend beyond the end of the next calendar year; simultaneously pay the excise tax due for the next succeeding annual registration year.

(d) The owner of a truck camper who sells the truck camper in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the truck camper; reduced by
- (2) eight and thirty-three hundredths percent (8.33%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other truck camper acquired by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4); the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover the costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the truck camper must present to the bureau proof of sale of the truck camper.

(e) Subject to the requirements of subsection (f); if a truck camper is destroyed in a year in which the owner has paid the tax imposed by this chapter and the truck camper is not replaced by a replacement truck camper for which a credit is issued under this section; the owner is entitled to a refund in an amount equal to eight and thirty-three hundredths percent (8.33%) of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction; but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.

However; the refund may not exceed ninety percent (90%) of the tax paid on the destroyed truck camper. The amount shall be refunded by





a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a truck camper is considered destroyed if the cost of repair of damages suffered by the truck camper exceeds the truck camper's fair market value:

(f) To claim a refund under subsection (e) for a truck camper that is destroyed, the owner of the truck camper must present to the bureau a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days after the date that the truck camper is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(g) If the name of the owner of a truck camper is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the truck camper shall be adjusted as follows:

(1) If the name change requires the owner to register a motor vehicle sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change, the truck camper is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's excise tax liability computed as of the time the owner would have been required to register a motor vehicle if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register a motor vehicle if there had been no name change and ending before the owner's new regular annual registration



month:

SECTION 58. IC 6-6-5.1-17 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 17: (a) This section applies only to recreational vehicles:

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date, the owner:

- (1) registers the recreational vehicle for use in another state; and
- (2) pays tax for use of the recreational vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year; minus
- (2) eight and thirty-three hundredths percent (8.33%) of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month beginning after the date the annual license excise tax was due and ending before the date the owner registered the recreational vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

- (1) a request for a refund on a form furnished by the bureau; and
- (2) proof that a tax described in subsection (b)(2) was paid.

SECTION 59. IC 6-6-5.1-18 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 18: (a) This section applies only to truck campers:

(b) The owner of a truck camper is entitled to a refund of taxes paid under this chapter if, after the owner's regular vehicle registration date:

- (1) the owner moves and registers the truck on which the truck camper is installed for use in another state;
- (2) the owner pays tax for use of the truck camper to another state for the same period for which the tax was paid under this chapter; and
- (3) the truck camper is located and used in the other state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual excise tax paid for use of the truck camper by the owner of the truck camper for the year; minus
- (2) eight and thirty-three hundredths percent (8.33%) of the annual excise tax paid for use of the truck camper for each full or partial calendar month beginning after the date the annual excise tax was due and ending before the date the owner registered the truck for use in another state.

SECTION 60. IC 6-6-5.1-19 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 19: (a) To claim a credit or refund, or both, under this



chapter, a person must provide a sworn statement to the bureau that the person is entitled to the credit or refund; or both, claimed by the person:

(b) The bureau may inspect records of a person claiming a credit or refund; or both, under this chapter to determine if a credit or refund; or both, were properly allowed against the excise tax imposed on a recreational vehicle or truck camper owned by the person:

(c) If the bureau determines that a credit or refund; or both, were improperly allowed for a recreational vehicle or truck camper, the person that claimed the credit or refund; or both, shall pay the bureau an amount equal to the credit or refund; or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund; or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the person resides. However, a penalty collected under this subsection shall be retained by the bureau:

SECTION 61. IC 6-6-5.1-20 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 20: (a) The bureau shall include on all registration forms for recreational vehicles suitable spaces for the applicant's Social Security number or federal tax identification number; the amount of the registration fee; the amount of excise tax; the amount of a credit, if any; provided under section 13 of this chapter; and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the recreational vehicle. The forms must include spaces for showing the county; city or town; township; and address of the owner's residence:

(b) The bureau shall list on all registration forms for recreational vehicles the amount of registration fees and taxes due. In addition, the bureau shall prepare by December 1 of each year a schedule showing the excise tax payable on each make and model of recreational vehicle or truck camper:

SECTION 62. IC 6-6-5.1-26 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 26: The registration of a recreational vehicle registered without payment of the tax imposed by this chapter is void. The bureau shall take possession of the registration certificate; license plate; and other evidence of registration until the owner pays the delinquent taxes and an additional fee of ten dollars (\$10) to compensate the bureau for performing the additional duties:

SECTION 63. IC 6-6-5.1-27 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 27: In the administration and collection of the taxes imposed by this chapter, the bureau may contract with a collection agency that is authorized to collect and receive property taxes on behalf of the county treasurer. A collection agency with which the bureau



contracts may collect on behalf of the bureau the taxes imposed by this chapter and the registration fees and charges as the bureau directs. A collection agency that contracts with the bureau under this section shall comply with the requirements concerning the collection of property taxes on behalf of county treasurers and other requirements, including the posting of a bond; as may be established by the bureau.

SECTION 64. IC 6-6-5.1-29 IS REPEALED [EFFECTIVE JULY 1, 2017]. **Sec. 29:** In the administration and collection of the tax imposed by this chapter, the bureau may coordinate and consolidate the collection of the taxes imposed on all recreational vehicles and truck campers owned by a taxpayer following procedures the bureau considers reasonable and feasible; including the revocation of all registrations of recreational vehicles registered by the owner if the owner willfully fails and refuses to pay the tax imposed by this chapter. Upon a revocation of registration, the bureau shall notify the department of state revenue of the name and address of the taxpayer.

SECTION 65. IC 6-6-5.1-30 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 30. (a) The following provisions apply to the administration of this chapter:**

- (1) IC 6-6-5-5.
- (2) IC 6-6-5-5.2.
- (3) IC 6-6-5-7.2.
- (4) IC 6-6-5-7.4.
- (5) IC 6-6-5-7.7.
- (6) IC 6-6-5-13.
- (7) IC 6-6-5-15.

**(b) The following apply to the calculation of credits, refunds, and prorated taxes under this chapter for truck campers:**

- (1) A truck camper is treated as a vehicle.
- (2) The registration date for a truck camper is the annual registration date for the owner's vehicles determined by the bureau according to the schedule established under IC 9-18.1-11-1.

SECTION 66. IC 6-6-5.5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 0.5. This chapter does not apply to the following:**

- (1) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
- (2) Vehicles owned or otherwise held as inventory by a person licensed under IC 9-32.



SECTION 67. IC 6-6-5.5-1, AS AMENDED BY P.L.198-2016, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Unless defined in this section, terms used in this chapter have the meaning set forth in **IC 9-18.1**, the International Registration Plan, or in IC 6-6-5 (motor vehicle excise tax). Definitions set forth in the International Registration Plan, as applicable, prevail unless given a different meaning in this section or in rules adopted under authority of this chapter. The definitions in this section apply throughout this chapter.

(b) As used in The following definitions apply throughout this chapter:

- (1) "Base revenue" means the minimum amount of commercial vehicle excise tax revenue that a taxing unit will receive in a year.
- (2) "Commercial vehicle" means a vehicle to which the tax imposed by this chapter applies.
- (3) "Department" refers to the department of state revenue.
- (4) "Fleet" means one (1) or more apportionable vehicles.
- (5) "Indiana based" means a vehicle or fleet of vehicles that is base registered in Indiana under the terms of the International Registration Plan.
- (6) "In-state miles" means the total number of miles operated by a commercial vehicle or fleet of commercial vehicles in Indiana during the preceding year.
- (7) "Preceding year" means a period of twelve (12) consecutive months fixed by the department that shall be within the eighteen (18) months immediately preceding the commencement of the registration year for which proportional registration is sought.
- (8) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).
- (9) "Tractor" has the meaning set forth in IC 9-13-2-180.
- (10) "Trailer" has the meaning set forth in IC 9-13-2-184(a).
- (11) "Truck" has the meaning set forth in IC 9-13-2-188(a).

(c) As used in this chapter, "commercial vehicle" means any of the following:

- (1) An Indiana based vehicle subject to apportioned registration under the International Registration Plan.
- (2) A vehicle subject to apportioned registration under the International Registration Plan and based and titled in a state other than Indiana subject to the conditions of the International Registration Plan.
- (3) A truck, road tractor, tractor, trailer, semitrailer, or



truck-tractor subject to registration under IC 9-18 (before its expiration) or IC 9-18.1.

(d) As used in this chapter, "declared gross weight" means the weight at which a vehicle is registered with:

- (1) the bureau; or
- (2) the department.

(e) As used in this chapter, "department" means the department of state revenue.

(f) As used in this chapter, "fleet" means one (1) or more apportionable vehicles.

(g) As used in this chapter, "gross weight" means the total weight of a vehicle or combination of vehicles without load, plus the weight of any load on the vehicle or combination of vehicles.

(h) As used in this chapter, "Indiana based" means a vehicle or fleet of vehicles that is base registered in Indiana under the terms of the International Registration Plan.

(i) As used in this chapter, "in state miles" means the total number of miles operated by a commercial vehicle or fleet of commercial vehicles in Indiana during the preceding year.

(j) As used in this chapter, "motor vehicle" has the meaning set forth in IC 9-13-2-105(a).

(k) As used in this chapter, "owner" means the person in whose name the commercial vehicle is registered under IC 9-18 (before its expiration), IC 9-18.1, or the International Registration Plan.

(l) As used in this chapter, "preceding year" means a period of twelve (12) consecutive months fixed by the department which shall be within the eighteen (18) months immediately preceding the commencement of the registration year for which proportional registration is sought.

(m) As used in this chapter, "road tractor" has the meaning set forth in IC 9-13-2-156.

(n) As used in this chapter, "semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(o) As used in this chapter, "tractor" has the meaning set forth in IC 9-13-2-180.

(p) As used in this chapter, "trailer" has the meaning set forth in IC 9-13-2-184(a).

(q) As used in this chapter, "truck" has the meaning set forth in IC 9-13-2-188(a).

(r) As used in this chapter, "truck-tractor" has the meaning set forth in IC 9-13-2-189(a).

(s) As used in this chapter, "vehicle" means:



(1) a motor vehicle, trailer, or semitrailer subject to registration under IC 9-18 (before its expiration); or  
 (2) a vehicle subject to registration under IC 9-18.1;  
 as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state.

SECTION 68. IC 6-6-5.5-2 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 2: (a) Except as provided in subsection (b), this chapter applies to all commercial vehicles:

(b) This chapter does not apply to the following:

(1) Vehicles owned or leased and operated by the United States; the state; or political subdivisions of the state:

(2) Vehicles subject to taxation under IC 6-6-5.1:

(3) Vehicles assessed under IC 6-1.1-8:

(4) Buses subject to apportioned registration under the International Registration Plan:

(5) Vehicles subject to taxation under IC 6-6-5:

(6) Vehicles owned or leased and operated by a postsecondary educational institution described in IC 6-3-3-5(d):

(7) Vehicles owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2):

(8) Vehicles owned or leased and operated by a volunteer emergency ambulance service that:

(A) meets the requirements of IC 16-31; and

(B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500):

(9) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9:

(10) Farm wagons:

(11) A vehicle in the inventory of vehicles held for sale by a manufacturer, distributor, or dealer in the course of business:

(12) Special machinery (as defined in IC 9-13-2-170.3):

SECTION 69. IC 6-6-5.5-3, AS AMENDED BY P.L.293-2013(ts), SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) There is imposed an annual license **The commercial vehicle** excise tax upon commercial vehicles, which tax shall be in lieu of is imposed on the following vehicles in accordance with this chapter:

(1) Trucks or tractors with a declared gross weight of more than eleven thousand (11,000) pounds.

(2) Trailers with a declared gross weight of more than nine thousand (9,000) pounds.



**(3) Semitrailers.**

**(b) The commercial vehicle excise tax is imposed on a vehicle described in subsection (a):**

**(1) instead of** the ad valorem property tax levied for state or local purposes; ~~but and~~

**(2) in addition to any registration fees imposed under IC 9-18.1 on such vehicles: the vehicle.**

~~(b)~~ **(c)** Owners of commercial vehicles paying an apportioned registration to the state under the International Registration Plan shall pay an apportioned excise tax calculated by dividing in-state actual miles by total fleet miles generated during the preceding year. If in-state miles are estimated for purposes of proportional registration, these miles are divided by total actual and estimated fleet miles.

~~(c)~~ **(d)** The **commercial vehicle excise** tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.

~~(d)~~ **(e)** No commercial vehicle subject to taxation under this chapter shall be assessed as personal property for the purpose of the assessment and levy of personal property taxes or shall be subject to ad valorem taxes; whether or not such vehicle is in fact registered pursuant to the motor vehicle registration laws. No person shall be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle that is subject to the tax imposed by this chapter. **The commercial vehicle excise tax imposed by this chapter is due and shall be paid each year at the time the vehicle is registered.**

SECTION 70. IC 6-6-5.5-7, AS AMENDED BY P.L.198-2016, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) The ~~annual~~ **commercial vehicle** excise tax for a ~~commercial~~ vehicle **to which this chapter applies** will be determined by the department on or before October 1 of each year in accordance with the following formula:

STEP ONE: Determine the total amount of base revenue for all taxing units using the base revenue determined for each taxing unit under section 19 of this chapter.

STEP TWO: Determine the sum of registration fees paid and collected under IC 9-29-5 (before its expiration) or ~~IC 9-18.1-5~~ **IC 9-18.1** to register ~~the following commercial vehicles in Indiana~~ **vehicles to which this chapter applies** during the fiscal year that ends June 30 immediately preceding the calendar year for which the tax is first due and payable.

~~(A)~~ **(A)** Commercial vehicles with a declared gross weight in





excess of eleven thousand (11,000) pounds; including trucks; tractors not used with semitrailers; traction engines; and other similar vehicles used for hauling purposes:

(B) Tractors used with semitrailers:

(C) Semitrailers used with tractors:

(D) Trailers having a declared gross weight in excess of three thousand (3,000) pounds:

(E) Trucks; tractors and semitrailers used in connection with agricultural pursuits usual and normal to the user's farming operation; multiplied by two hundred percent (200%):

STEP THREE: Determine the tax factor by dividing the STEP ONE result by the STEP TWO result.

(b) Except as otherwise provided in this chapter, the annual excise tax for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds; including trucks; tractors not used with **other than** semitrailers traction engines; and other similar vehicles used for hauling purposes; shall be is determined by multiplying the registration fee under IC 9-29-5-3.2 IC 9-29-5 (before its expiration) or IC 9-18.1-5-11(b) IC 9-18.1-5 by the tax factor determined in subsection (a).

(c) Except as otherwise provided in this chapter, the annual excise tax for tractors used with semitrailers shall be determined by multiplying the registration fee under IC 9-29-5-5 (before its expiration) or IC 9-18.1-5-9 by the tax factor determined in subsection (a):

(d) Except as otherwise provided in this chapter, the annual excise tax for trailers having a declared gross weight in excess of three thousand (3,000) pounds shall be determined by multiplying the registration fee under IC 9-29-5-4 (before its expiration) or IC 9-18.1-5-8 by the tax factor determined in subsection (a):

(e) (c) The annual excise tax for a semitrailer shall be determined by multiplying the average annual registration fee under subsection (f) **sixteen dollars and seventy-five cents (\$16.75)** by the tax factor determined in subsection (a).

(f) The average annual registration fee for a semitrailer is sixteen dollars and seventy-five cents (\$16.75):

(g) (d) The annual amount of the commercial vehicle excise tax determined under this section shall be rounded upward to the next full dollar amount.

SECTION 71. IC 6-6-5.5-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 8: (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon commercial vehicles shall



be payable for each registration year; by the owners thereof; in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of Indiana and the International Registration Plan. Except as provided in section 9 of this chapter, the excise tax shall be due on or before the regular annual registration date in each year in which the owner is required under the motor vehicle registration laws of Indiana or the terms of the International Registration Plan to register vehicles and the excise tax shall be paid at the time the vehicle is registered by the owner. The payment of the excise tax imposed by this chapter shall be a condition of the right to register or reregister the vehicle and shall be in addition to all other conditions prescribed by law.

(b) A voucher from the department showing payment of the excise tax imposed by this chapter may be accepted by the bureau in lieu of a payment under subsection (a):

SECTION 72. IC 6-6-5.5-9 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 9: (a) The excise tax on a semitrailer that is registered on a permanent basis shall be due on or before the regular date each year in which the owner is required to renew such registration under the terms of the International Registration Plan or under rules adopted by the bureau under IC 9-18-10-3. The excise tax shall be paid at the time the registration is renewed by the owner. The payment of the excise tax imposed by this chapter shall be a condition of the right to renew the permanent registration and shall be in addition to all other conditions prescribed by law.

(b) A voucher from the department showing payment of the excise tax imposed by this chapter may be accepted by the bureau in lieu of a payment under subsection (a):

SECTION 73. IC 6-6-5.5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. In administering this chapter, the bureau shall follow the procedures set forth in ~~IC 6-6-5-8~~; IC 6-6-5-13 and IC 6-6-5-15.

SECTION 74. IC 6-6-5.5-17, AS AMENDED BY P.L.198-2016, SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 17. (a) The department shall promptly deposit all amounts collected under section ~~3(b)~~ **3(c)** of this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter into the commercial vehicle excise tax



fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(c) A contractor providing:

- (1) full service under IC 9-14.1-3-1; or
- (2) partial services under IC 9-14.1-3-2;

shall remit the amount of commercial vehicle excise tax collected each week to the bureau of motor vehicles for deposit into the commercial vehicle excise tax fund.

(d) The bureau may impose a service charge of one dollar and seventy cents (\$1.70) for each excise tax collection made under this chapter. The service charge shall be deposited in the bureau of motor vehicles commission fund.

SECTION 75. IC 6-6-11-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. The boat excise tax due under section 10 of this chapter is reduced by ten percent (10%) for each year since the year the boat was manufactured, but not to exceed fifty percent (50%). The reduced excise tax liability shall be rounded upward to the next full dollar amount. However, the boat excise tax due for a year may not be reduced to less than six dollars (\$6) for a Class 2 ~~through Class 14 boats boat~~ or two dollars (\$2) for a Class 1 boat.

SECTION 76. IC 6-6-11-13, AS AMENDED BY P.L.198-2016, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. A boat owner shall pay:

- (1) the boat excise tax;
- (2) the department of natural resources fee imposed by section 12(a) of this chapter;
- (3) the lake and river enhancement fee imposed by section 12(b) of this chapter; and
- (4) if:
  - (A) the motorboat is legally registered in another state; and
  - (B) the boat owner pays:
    - (i) the excise tax and fees under subdivisions (1), (2), and (3); and
    - (ii) the two dollar (\$2) fee imposed by IC 9-31-3-2;

for a boating year to the bureau of motor vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and ~~motor~~ vehicle excise taxes on motor vehicles under IC 9-18 (before its expiration), IC 9-18.1, and IC 6-6-5. When the boat owner pays the tax and fees, the owner is entitled to receive the excise tax decals.

SECTION 77. IC 6-6-11-14, AS AMENDED BY P.L.219-2014,



SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) For a boat which has been acquired, or brought into Indiana, or for any other reason becomes subject to the excise tax after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax on boats under this chapter, the tax imposed by this chapter shall become due and payable no later than:

- (1) the thirty-second day after the boat is operated in Indiana, if the boat is registered in Indiana;
- (2) except as provided in subdivision (3), the twenty-second consecutive day during the boating year that the boat is:
  - (A) stored in Indiana; or
  - (B) operated, used, or docked in Indiana waters if the boat is registered outside Indiana; or
- (3) the one hundred eighty-first day that the motorboat (as defined by IC 9-13-2-103.5) is docked on the Indiana part of Lake Michigan if the motorboat is registered outside Indiana.

(b) The amount of excise tax to be paid by the owner for the remainder of the year shall be reduced by ~~ten percent (10%)~~ **one-twelfth (1/12)** for each full calendar month which has elapsed since the regular annual tax payment date in the year fixed by the bureau of motor vehicles for tax payment by the owner.

SECTION 78. IC 6-6-11-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. For a boat which is acquired, or brought into Indiana, or for any other reason becomes subject to taxation under this chapter ~~after January 1 of a~~ **during the middle of the current** boating year, the owner may pay the fees and the excise tax due on the boat as provided in this chapter and any excise tax due on the boat for the remainder of the boating year and simultaneously pay the fees and the excise tax due for the following boating year.

SECTION 79. IC 6-6-11-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) Except as provided in sections 11 and 19 of this chapter, a reduction in the excise tax is not allowed to Indiana residents if the boat was owned by the person on or before the person's tax payment date.

**(b) A boat owner is not entitled to a refund of excise taxes paid because the boat owner changes the boat owner's state or country of residency.**

SECTION 80. IC 6-6-11-17, AS AMENDED BY P.L.198-2016, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 17. (a) ~~Every~~ **The** owner of a boat who sells or



**otherwise disposes of the boat in a year in which the boat owner has paid the excise tax imposed by this chapter is entitled to receive a credit equal to the remainder of:**

- (1) the tax paid for the boat; minus
- (2) the amount determined under STEP FOUR of the following formula:

STEP ONE: Determine the number of full or partial months that have elapsed in the tax payment year before the date of the sale.

STEP TWO: Multiply the STEP ONE amount by one-twelfth (1/12).

STEP THREE: Determine the tax paid by the owner for the boat for the registration period.

STEP FOUR: Multiply the STEP TWO product by the STEP THREE amount.

- (2) **one-twelfth (1/12) for each full or partial calendar month that has elapsed from the date the tax was due to the date of the sale, destruction, or other disposal of the boat.**

The credit shall be applied to the owner's tax due on any other boat of the owner in the same year or may be carried over and used in the following year if the credit was not fully used in the preceding year. The credit expires at the end of the year that follows the year in which the credit originally accrued.

(b) A cash refund may not be made on a credit issued under subsection (a) on the sale of a boat. A tax credit is transferable from one (1) member of the same immediate family to another member of the same family with no consideration involved or received as an outright gift or inheritance. **If the credit is not fully used within ninety (90) days after the date of the sale, destruction, or other disposal of the boat and the amount of the credit is at least four dollars (\$4), the bureau shall issue a refund to the owner in the amount of the unused credit, less a fee of three dollars (\$3) to cover the costs of processing the refund. The bureau shall deposit the processing fee in the commission fund (established by IC 9-14-14-1).**

(c) **To claim the credit and refund provided by this section, the owner of the boat must present to the bureau proof of the sale, destruction, or other disposal of the boat.**

SECTION 81. IC 6-6-11-17.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 17.5. (a) To claim a credit or refund, or both, a person must provide a sworn statement to the**



bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine whether a credit or refund, or both, was properly allowed against the excise tax imposed under this chapter for a boat owned by the person.

(c) If the bureau determines that a credit or refund, or both, was improperly allowed to a person for a boat, the person shall pay the bureau the amount of the credit and refund that was improperly allowed to the person plus a penalty equal to ten percent (10%) of the amount of the credit or refund, or both, that was improperly allowed to the person. The tax collected under this section shall be distributed to the county treasurer of the county where the boat's tax situs is located. However, the bureau shall retain any penalty collected under this subsection.

SECTION 82. IC 6-6-11-18 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 18: (a) Every owner of a boat that:

(1) is destroyed in a year in which the owner paid the excise tax imposed by this chapter; and

(2) is not replaced by a replacement boat for which a credit is issued under this chapter;

is entitled to a refund in an amount equal to ten percent (10%) of the excise tax paid for each full calendar month remaining in the registrant's tax payment year after the date of destruction:

(b) To receive a refund under subsection (a), a boat owner must present and return to the bureau of motor vehicles the following:

(1) A request for refund on a form furnished by the bureau.

(2) A statement of proof of destruction on an affidavit furnished by the bureau.

(3) The tax payment form for the boat.

(c) A refund under this section may not exceed ninety percent (90%) of the excise tax paid on the destroyed boat. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be drawn on the county's boat excise tax fund.

(d) For purposes of this section, a boat is considered destroyed if the cost of repair of damages suffered by the boat exceeds the boat's fair market value.

SECTION 83. IC 6-6-11-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 19. If the name of the owner of a boat is legally changed and the change has caused a change in the owner's annual tax payment date, the excise tax liability of the



owner shall be adjusted as follows:

(1) If the name change requires the owner to pay the excise tax sooner than the owner would have been required to pay if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

(A) ~~ten percent (10%)~~ **one-twelfth (1/12)** of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months between the owner's new tax payment month and the tax payment month that is based on the owner's former name.

(2) If the name change requires the owner to pay the excise tax later than the owner would have been required to pay if there had been no name change, the boat is subject to excise tax for the period between the month in which the owner would have been required to pay if there had been no name change and the new tax payment month. **The amount of the tax is the product of: equal to the amount determined under STEP FOUR of the following formula:**

**STEP ONE: Determine the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new annual registration month.**

**STEP TWO: Multiply:**

(i) the STEP ONE result; by

(ii) **one-twelfth (1/12).**

~~(A) ten percent (10%) of~~ **STEP THREE: Determine** the owner's excise tax liability computed as of the time the owner would have been required to pay the excise tax if there had been no name change. ~~multiplied by~~

~~(B) the number of full calendar months between the month in which the owner would have been required to pay if there had been no name change and the owner's new tax payment month.~~

**STEP FOUR: Multiply:**

(i) the STEP TWO result; by

(ii) **the STEP THREE result.**

SECTION 84. IC 6-8.1-1-1, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2017 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017 (RETROACTIVE)]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax



(IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1) (*repealed*); the county option income tax (IC 6-3.5-6) (*repealed*); the county economic development income tax (IC 6-3.5-7) (*repealed*); *the local income tax (IC 6-3.6)*; the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the ~~motor~~ vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3 and ~~IC 9-30~~; IC 9-20-18); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and ~~IC 9-30~~; IC 9-20-18); and any other tax or fee that the department is required to collect or administer.

SECTION 85. IC 6-8.1-3-1, AS AMENDED BY P.L.91-2006, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) The department has the primary responsibility for the administration, collection, and enforcement of the listed taxes. In carrying out that responsibility, the department may exercise all the powers conferred on it under this article in respect to any of those taxes.

(b) In the case of the ~~motor~~ vehicle excise tax, the department has the responsibility to act only in the investigation, assessment, collection, and enforcement of the tax in instances of delinquency or evasion. Primary responsibility for the administration and collection of the tax remains with the agencies named in IC 6-6-5.

(c) In the case of commercial vehicle excise taxes that are payable to the bureau of motor vehicles and are not subject to apportionment under the International Registration Plan, the department has the responsibility to act only in the investigation, assessment, collection,





and enforcement of the tax in instances of delinquency or evasion. Primary responsibility for the administration and collection of the tax remains with the bureau of motor vehicles.

SECTION 86. IC 6-8.1-5-2, AS AMENDED BY HEA 1129-2017, SECTION 22, AND AS AMENDED BY HEA 1492-2017, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as otherwise provided in this section, the department may not issue a proposed assessment under section 1 of this chapter more than three (3) years after the latest of the date the return is filed, or either of the following:

(1) The due date of the return.

(2) In the case of a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax, the end of the calendar year which contains the taxable period for which the return is filed.

(b) If a person files a return for the utility receipts tax (IC 6-2.3), adjusted gross income tax (IC 6-3), supplemental net income tax (IC 6-3-8) (repealed), county adjusted gross income tax (IC 6-3.5-1.1) (repealed), county option income tax (IC 6-3.5-6) (repealed), local income tax (IC 6-3.6), or financial institutions tax (IC 6-5.5) that understates the person's income, as that term is defined in the particular income tax law, by at least twenty-five percent (25%), the proposed assessment limitation is six (6) years instead of the three (3) years provided in subsection (a).

(c) In the case of the ~~motor~~ vehicle excise tax (IC 6-6-5), the tax shall be assessed as provided in ~~IC 6-6-5-5 and IC 6-6-5-6~~ **IC 6-6-5** and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under IC 6-6-5 is considered to have failed to file a return for purposes of this article.

(d) In the case of the commercial vehicle excise tax imposed under IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a commercial vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under IC 6-6-5.5 is considered to have failed to file a return for purposes of this article.

(e) In the case of the excise tax imposed on recreational vehicles and truck campers under IC 6-6-5.1, the tax shall be assessed as provided in IC 6-6-5.1 and must include the penalties and interest due



on all listed taxes not paid by the due date. A person that fails to properly register a recreational vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under IC 6-6-5.1 is considered to have failed to file a return for purposes of this article. A person that fails to pay the tax due under IC 6-6-5.1 on a truck camper is considered to have failed to file a return for purposes of this article.

(f) If a person files a fraudulent, unsigned, or substantially blank return, or if a person does not file a return, there is no time limit within which the department must issue its proposed assessment.

(g) If any part of a listed tax has been erroneously refunded by the department, the erroneous refund may be recovered through the assessment procedures established in this chapter. An assessment issued for an erroneous refund must be issued:

- (1) within two (2) years after making the refund; or
- (2) within five (5) years after making the refund if the refund was induced by fraud or misrepresentation.

(h) If, before the end of the time within which the department may make an assessment, the department and the person agree to extend that assessment period, the period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must contain:

- (1) the date to which the extension is made; and
- (2) a statement that the person agrees to preserve the person's records until the extension terminates.

The department and a person may agree to more than one (1) extension under this subsection.

(i) If a taxpayer's federal taxable income, federal adjusted gross income, or federal income tax liability for a taxable year is modified due to a modification as provided under IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross income tax), or a modification or alteration as provided under IC 6-5.5-6-6(c) and IC 6-5.5-6-6(e) (for the financial institutions tax), then the date by which the department must issue a proposed assessment under section 1 of this chapter for tax imposed under IC 6-3 is extended to six (6) months after the date on which the notice of modification is filed with the department by the taxpayer.

SECTION 87. IC 6-8.1-7-1, AS AMENDED BY P.L.242-2015, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former



employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

- (1) members and employees of the department;
- (2) the governor;
- (3) a member of the general assembly or an employee of the house of representatives or the senate when acting on behalf of a taxpayer located in the member's legislative district who has provided sufficient information to the member or employee for the department to determine that the member or employee is acting on behalf of the taxpayer;
- (4) the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or
- (5) any authorized officers of the United States;

when it is agreed that the information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family resources, and to any director of a county office of the division of family resources located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying



educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

- (1) the state agency shows an official need for the information; and
- (2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The information described in subsection (a) may be revealed upon the receipt of a written request from the chief law enforcement officer of a state or local law enforcement agency in Indiana when it is agreed that the information is to be confidential and to be used solely for official purposes.

(h) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(k) may be released solely for tax collection purposes to township assessors and county assessors.

(i) The department shall notify the appropriate innkeeper's tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(j) All information relating to the delinquency or evasion of the ~~motor~~ vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor



vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(l) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(m) All information relating to the delinquency or evasion of the excise taxes imposed on recreational vehicles and truck campers that are payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.

(n) This section does not apply to:

- (1) the beer excise tax, including brand and packaged type (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the ~~motor~~ vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

(o) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

(p) The name and business address of a person licensed by the department under IC 6-6 or IC 6-7 may be released for the purpose of reporting the status of the person's license.

(q) The department may release information concerning total incremental tax amounts under:

- (1) IC 5-28-26;
- (2) IC 36-7-13;
- (3) IC 36-7-26;
- (4) IC 36-7-27;
- (5) IC 36-7-31;
- (6) IC 36-7-31.3; or
- (7) any other statute providing for the calculation of incremental state taxes that will be distributed to or retained by a political



subdivision or other entity;  
to the fiscal officer of the political subdivision or other entity that established the district or area from which the incremental taxes were received if that fiscal officer enters into an agreement with the department specifying that the political subdivision or other entity will use the information solely for official purposes.

(r) The department may release the information as required in IC 6-8.1-3-7.1 concerning:

- (1) an innkeeper's tax, a food and beverage tax, or an admissions tax under IC 6-9;
- (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
- (3) the covered taxes allocated to a professional sports development area fund, sports and convention facilities operating fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

(s) Information concerning state gross retail tax exemption certificates that relate to a person who is exempt from the state gross retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as defined in IC 6-2.5-4-5) or a person selling the services or commodities listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the state gross retail and use taxes under IC 6-2.5.

SECTION 88. IC 6-8.1-9-1, AS AMENDED BY P.L.242-2015, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. Except as provided in subsections (j) and (k), in order to obtain the refund, the person must file the claim with the department within three (3) years after the latter of the following:

- (1) The due date of the return.
- (2) The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

(b) After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a statement of the reasons for any part of the refund that is denied. The department shall mail a copy of the decision to the person ~~who~~ **that** filed the claim. If the



person disagrees with a part of the decision on the claim, the person may file a protest and request a hearing with the department. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision.

(c) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(d) The decision on the claim must state that the person has sixty (60) days from the date the decision is mailed to file a written protest. If the person files a protest and requests a hearing on the protest, the department shall:

- (1) set the hearing at the department's earliest convenient time; and
- (2) notify the person by United States mail of the time, date, and location of the hearing.

(e) The department may hold the hearing at the location of its choice within Indiana if that location complies with IC 6-8.1-3-8.5.

(f) After conducting a hearing on a protest, or after making a decision on a protest when no hearing is requested, the department shall issue a memorandum of decision or order denying a refund and shall send a copy of the decision through the United States mail to the person ~~who~~ **that** filed the protest. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision. The department may continue the hearing until a later date if the taxpayer presents additional information at the hearing or the taxpayer requests an opportunity to present additional information after the hearing.

(g) A person that disagrees with any part of the department's decision in a memorandum of decision or order denying a refund may request a rehearing not more than thirty (30) days after the date on which the memorandum of decision or order denying a refund is issued by the department. The department shall consider the request and may grant the rehearing if the department reasonably believes that a rehearing would be in the best interests of the taxpayer and the state.

(h) If the person disagrees with any part of the department's decision, the person may appeal the decision, regardless of whether or not the person protested the tax payment or whether or not the person has accepted a refund. The person must file the appeal with the tax



court. The tax court does not have jurisdiction to hear a refund appeal if:

- (1) the appeal is filed more than ninety (90) days after the later of the dates on which:
  - (A) the memorandum of decision or order denying a refund is issued by the department, if the person does not make a timely request for a rehearing under subsection (g) on the letter of findings; or
  - (B) the department issues a denial of the person's timely request for a rehearing under subsection (g) on the memorandum of decision or order denying a refund; or
- (2) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for a refund with the department.

The ninety (90) day period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must specify a date upon which the extension will terminate and include a statement that the person agrees to preserve the person's records until that specified termination date. The specified termination date agreed upon under this subsection may not be more than ninety (90) days after the expiration of the period otherwise specified by this subsection.

(i) With respect to the ~~motor~~ vehicle excise tax, this section applies only to penalties and interest paid on assessments of the ~~motor~~ vehicle excise tax. Any other overpayment of the ~~motor~~ vehicle excise tax is subject to IC 6-6-5.

(j) If a taxpayer's federal taxable income, federal adjusted gross income, or federal income tax liability for a taxable year is modified by the Internal Revenue Service, and the modification would result in a reduction of the tax legally due, the due date by which the taxpayer must file a claim for refund with the department is the later of:

- (1) the date determined under subsection (a); or
- (2) the date that is one hundred eighty (180) days after the date of the modification by the Internal Revenue Service as provided under:
  - (A) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross income tax); or
  - (B) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial institutions tax).

(k) If an agreement to extend the assessment time period is entered into under IC 6-8.1-5-2(h), the period during which a person may file a claim for a refund under subsection (a) is extended to the same date





to which the assessment time period is extended.

SECTION 89. IC 6-8.1-9-3, AS AMENDED BY P.L.111-2006, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. This chapter does not apply to refund claims made for gasoline taxes under IC 6-6-1.1, special fuel taxes under IC 6-6-2.5, or the ~~motor~~ vehicle excise tax (excluding interest and penalties) under IC 6-6-5.

SECTION 90. IC 8-14-8-4, AS AMENDED BY P.L.146-2016, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) A qualified county which:

- (1) has adopted the county ~~motor~~ vehicle excise ~~surtax tax~~ under IC 6-3.5-4 and the county wheel tax under IC 6-3.5-5;
- (2) is imposing the county ~~motor~~ vehicle excise ~~surtax tax~~ at:
  - (A) the maximum allowable rate, if the qualified county sets a county ~~motor~~ vehicle excise ~~surtax tax~~ rate under IC 6-3.5-4-2(b)(1) or IC 6-3.5-4-2(c)(1); or
  - (B) the maximum allowable amount, if the qualified county sets the county ~~motor~~ vehicle excise ~~surtax tax~~ at a specific amount under IC 6-3.5-4-2(b)(2) or IC 6-3.5-4-2(c)(2); and
- (3) has not issued bonds under IC 8-14-9;

may apply to the Indiana department of transportation for a loan from the distressed road fund. At the time of the application, the county shall notify the department of local government finance that it has made the application.

- (b) The application must include, at a minimum:
  - (1) a map depicting all roads and streets in the system of the applicant; and
  - (2) a copy of that county's proposed program of work covering the current and the immediately following calendar year.

SECTION 91. IC 8-14-9-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) Subject to the limitations imposed by this section, the local county road and bridge board may issue bonds in the name of the qualified county for the benefit of the local county road and bridge district. The bonds shall be issued for the purpose of raising money to acquire lands or rights-of-way, and to pay for any capital improvement, necessary for the construction, reconstruction, or operation of roads or bridges, or both, within the district. The local county road and bridge board may appropriate the proceeds of the bonds.

(b) The amount of bonds to be issued may not exceed the estimated cost of:

- (1) all lands and rights-of-way to be acquired;



- (2) capital improvements;
- (3) supervision and inspection fees during the period of construction or reconstruction;
- (4) programming, planning, and designing the capital improvements; and
- (5) all necessary expenses, including publication of notices, engineering fees, architectural fees, and legal fees, incurred in acquiring property, letting contracts, and selling bonds for the project.

The amount of bonds issued for the project may not exceed the estimated cost determined under section 5(b) of this chapter. In addition, the amount of outstanding bonds issued by a county under this chapter may not exceed two percent (2%) of the adjusted value of taxable property located within the local county road and bridge district as determined under IC 36-1-15.

(c) The local county road and bridge board may issue bonds under this chapter only if the issuance of those bonds has been approved by:

- (1) the county council of the qualified county; and
- (2) the department of local government finance as required by IC 6-1.1-18.5-8.

(d) A local county road and bridge board may issue bonds under this chapter only if:

- (1) the county ~~motor~~ vehicle excise ~~surtax tax~~ (IC 6-3.5-4) and the county wheel tax (IC 6-3.5-5) are in effect in the county in which the local county road and bridge district is located;
- (2) the county ~~motor~~ vehicle excise ~~surtax tax~~ is being imposed at the maximum allowable rate; and
- (3) the county in which the local county road and bridge district is located has not obtained a loan under IC 8-14-8.

(e) No bonds may be issued under this section after June 30, 1984.

SECTION 92. IC 8-14-9-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. For the purpose of raising money to pay bonds issued under section 10 of this chapter as the bonds severally mature, and to pay all interest accruing on the bonds, the county council of a qualified county may, notwithstanding IC 8-18-8-5, impose a special tax on all real and personal property located within the local county road and bridge district. However, the county council may only impose a tax under this section for a particular budget year to the extent that the estimated revenues that the county will receive from the county ~~motor~~ vehicle excise ~~surtax tax~~ and the county wheel tax during that budget year will be insufficient to pay the principal and interest coming due on those bonds during that budget



year. The special tax constitutes the amount of benefits to the property which result from carrying out a project under this chapter.

SECTION 93. IC 8-14-9-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) A separate fund known as the local county road and bridge district bond fund is created for deposit of the following monies:

- (1) revenues collected from the tax imposed under this chapter;
- (2) any appropriation made under section 16 of this chapter; and
- (3) any proceeds remaining from the sale of bonds after payment of all costs and expenses described in section 10(b) of this chapter.

In addition, if there are any outstanding bonds issued under this chapter, then revenues received by the county from the county ~~motor~~ vehicle excise ~~surtax~~ tax and the county wheel tax shall, notwithstanding IC 6-3.5-4-13 and IC 6-3.5-5-15, be deposited in the local county road and bridge district bond fund. However, this subsection does not apply to county ~~motor~~ vehicle excise ~~surtax~~ tax and county wheel tax revenues which are to be distributed under IC 6-3.5-4-13 and IC 6-3.5-5-15 to cities and towns located in the county.

(b) Monies in the fund shall be used only for payment of local county road and bridge district bonds as they severally mature, and the interest on those bonds.

(c) Monies in the fund shall be deposited with one (1) depository of other funds of the qualified county. Interest accruing on monies in the fund belongs to the fund.

SECTION 94. IC 8-14-10-9, AS AMENDED BY H.E.A. 1488-2017, SECTION 1, AND AS AMENDED BY H.E.A. 1492-2017, SECTION 19, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) The crossroads 2000 fund is established for the purpose of constructing or reconstructing state highways. The crossroads 2000 fund consists of distributions received under ~~IC 9-18.1, IC 9-18.5, IC 9-24, and IC 9-32.~~  
**IC 9.**

(b) The crossroads 2000 fund shall be administered by the department. The treasurer of state shall invest the money in the crossroads 2000 fund not currently needed to meet the obligations of the crossroads 2000 fund in the same manner as other public funds may be invested.

(c) Money in the crossroads 2000 fund at the end of a state fiscal year does not revert to the state general fund.

(d) The department may use the money in the crossroads 2000 fund



only to pay the following costs:

- (1) The cost of construction or reconstruction of a state highway.
- (2) The cost of acquisition of all land, rights-of-way, property, rights, easements, and any other legal or equitable interests acquired by the department for the construction or reconstruction of a state highway, including the cost of any relocations incident to the acquisition.
- (3) The cost of demolishing or removing any buildings, structures, or improvements on property acquired by the department for the construction or reconstruction of a state highway.
- (4) Engineering and legal expenses and the costs of plans, specifications, surveys, estimates, and any necessary feasibility studies.
- (5) Payment of rentals and performance of other obligations under contracts or leases securing bonds issued under IC 8-14.5-6.

SECTION 95. IC 8-18-8-5, AS AMENDED BY P.L.197-2016, SECTION 83, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. All expenses incurred in the maintenance of county highways shall first be paid out of funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state. In addition, a county may use funds derived from the:

- (1) county ~~motor~~ vehicle excise ~~surtax~~; **tax**;
- (2) county wheel tax;
- (3) local income tax (IC 6-3.6);
- (4) riverboat admission tax (IC 4-33-12);
- (5) riverboat wagering tax (IC 4-33-13); or
- (6) property taxes and miscellaneous revenue deposited in the county general fund.

SECTION 96. IC 8-18-22-6, AS AMENDED BY P.L.197-2016, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) Except as provided in subsection (b), the county fiscal body may pledge revenues for the payment of principal and interest on the bonds and for other purposes under the ordinance as provided by IC 5-1-14-4, including revenues from the following sources:

- (1) The motor vehicle highway account.
- (2) The local road and street account.
- (3) The county ~~motor~~ vehicle excise ~~surtax~~. **tax**.
- (4) The county wheel tax.
- (5) The local income tax (IC 6-3.6).
- (6) Assessments.



(7) Any other unappropriated or unencumbered money.

(b) The county fiscal body may not pledge to levy ad valorem property taxes for these purposes, except for revenues from the following:

- (1) IC 8-16-3.
- (2) IC 8-16-3.1.

(c) If the county fiscal body has pledged revenues from the local income tax as set forth in subsection (a), the local income tax council (as defined in IC 6-3.6-2-12) may covenant that the council will not repeal or modify the tax in a manner that would adversely affect owners of outstanding bonds issued under this chapter. The local income tax council may make the covenant by adopting an ordinance using procedures described in IC 6-3.6-3.

SECTION 97. IC 9-13-2-6.1, AS ADDED BY P.L.82-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6.1. **Subject to IC 9-19-7-2.7**, "autocycle" means a three (3) wheeled motor vehicle in which the operator and passenger ride in a completely or partially enclosed seating area that is equipped with:

- (1) a rollcage or roll hoops;
- (2) safety belts for each occupant; and
- (3) antilock brakes;

and is designed to be controlled with a steering wheel and pedals.

SECTION 98. IC 9-13-2-17, AS AMENDED BY P.L.198-2016, SECTION 85, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 17. "Bus" means a motor vehicle that is:

- (1) designed for carrying more than ~~ten (10)~~ **nine (9)** passengers, **exclusive of including** the driver; and
- (2) used to transport passengers.

SECTION 99. IC 9-13-2-60, AS AMENDED BY P.L.86-2010, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 60. ~~(a)~~ "Farm wagon" means any of the following:

- (1) A wagon, other than an implement of agriculture, that is used primarily for transporting farm products and farm supplies in connection with a farming operation.
- (2) A three (3), four (4), or six (6) wheeled **farming or construction related** motor vehicle: ~~with a folding hitch on the front of the motor vehicle;~~

**(A) capable of cross country travel:**

- (i) without the benefit of a road; and**
- (ii) on or immediately over land, water, snow, ice, marsh, swampland, or other natural terrain;**



(B) manufactured with seating for not more than four (4) individuals; **and**

(C) that is used primarily **for farming or construction related purposes, including:**

(A) ~~(i) to transport the transportation of~~ an individual from one (1) farm field to another, whether or not the motor vehicle is operated on a highway in order to reach the other farm field;

~~(B) (ii) for the transportation of an individual upon farm premises; or~~

~~(C) (iii) for both purposes set forth in clauses (A) and (B):~~  
**hauling building materials.**

~~(3) A three (3), four (4), or six (6) wheeled construction related motor vehicle; capable of cross-country travel:~~

~~(A) without the benefit of a road; and~~

~~(B) on or immediately over land; water; snow; ice; marsh; swampland; or other natural terrain;~~

~~that is used primarily for construction related purposes; including hauling building materials:~~

~~(b) The term includes a motor vehicle described in subsection (a)(2) that is used for the incidental transportation of farm supplies or farm implements at the same time it is used for the transportation of an individual:~~

SECTION 100. IC 9-13-2-133, AS AMENDED BY P.L.198-2016, SECTION 151, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 133. (a) "Private bus" means a motor vehicle that is:

(1) designed to transport more than ~~fourteen (14)~~ **thirteen (13)** passengers, **including the driver;** and

(2) used by any of the following:

(A) A religious, fraternal, charitable, or benevolent organization.

(B) A nonprofit youth organization.

(C) A public or private postsecondary educational institution.

(b) The term includes:

(1) the chassis;

(2) the body; or

(3) both the body and the chassis;

of the vehicle.

(c) The term does not include the following:

(1) A school bus.

(2) A for-hire bus.



SECTION 101. IC 9-13-2-196, AS AMENDED BY P.L.198-2016, SECTION 176, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 196. (a) "Vehicle" means, except as otherwise provided in this section, a device in, upon, or by which a person or property is, or may be, transported or drawn upon a highway. The term does not include the following:

- (1) A device moved by human power.
  - (2) A device that runs only on rails or tracks.
  - (3) A wheelchair.
- (b) For purposes of IC 9-17, the term includes the following:
- (1) Off-road vehicles.
  - (2) Manufactured homes or mobile homes that are:
    - (A) personal property not held for resale; and
    - (B) not attached to real estate by a permanent foundation.
  - (3) Watercraft.

(c) For purposes of IC 9-22 and IC 9-32, the term refers to a vehicle of a type that must be registered under IC 9-18-2 (before its expiration) or IC 9-18.1, other than an off-road vehicle or a snowmobile under IC 9-18-2.5 (before its expiration) or ~~IC 9-18.1-4~~. **IC 9-18.1-14.**

(d) For purposes of IC 9-30-5, IC 9-30-6, IC 9-30-8, and IC 9-30-9, the term means a device for transportation by land or air. The term does not include an electric personal assistive mobility device.

SECTION 102. IC 9-17-2-14.5, AS ADDED BY P.L.198-2016, SECTION 215, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14.5. (a) The bureau may:

- (1) make investigations or require additional information; and
- (2) reject an application or request;

if the bureau is not satisfied of the genuineness, regularity, or legality of an application or the truth of a statement in an application, or for any other reason.

(b) If the bureau is satisfied that the person applying for a certificate of title for a vehicle is the owner of the vehicle, the bureau shall issue a certificate of title for the vehicle after the person pays the applicable fee under subsection (c) or (d).

(c) The fee for a certificate of title for a vehicle other than a watercraft is fifteen dollars (\$15). Except as provided in subsection (e), the fee shall be distributed as follows:

- (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (2) To the motor vehicle highway account as follows:
  - (A) For a title issued before January 1, 2017, one dollar (\$1).
  - (B) For a title issued after December 31, 2016, three dollars and twenty-five cents (\$3.25).



- (3) For a title issued before January 1, 2017, three dollars (\$3) to the highway, road and street fund.
- (4) Five dollars (\$5) to the crossroads 2000 fund.
- (5) ~~For a title issued before July 1, 2019;~~ One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.
- (6) To the commission fund as follows:
- (A) For a title issued before January 1, 2017, four dollars and twenty-five cents (\$4.25).
  - (B) For a title issued after December 31, 2016, ~~and before July 1, 2019;~~ five dollars (\$5).
  - ~~(C) For a title issued after June 30, 2019; six dollars and twenty-five cents (\$6.25).~~
- (d) The fee for a certificate of title for a watercraft is as follows:
- (1) For a certificate of title issued before January 1, 2017, fifteen dollars and fifty cents (\$15.50). The fee shall be distributed as follows:
    - (A) Fifty cents (\$0.50) to the state motor vehicle technology fund.
    - (B) Two dollars (\$2) to the crossroads 2000 fund.
    - ~~(C) For a certificate of title issued before July 1, 2019; as follows:~~
      - ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
      - ~~(ii) (D) Four dollars and seventy-five cents (\$4.75) to the commission fund.~~
      - ~~(D) For a certificate of title issued after June 30, 2019; six dollars (\$6) to the commission fund.~~
    - (E) Seven dollars (\$7) to the department of natural resources.
  - (2) For a certificate of title issued after December 31, 2016, fifteen dollars (\$15). The fee shall be distributed as follows:
    - (A) Fifty cents (\$0.50) to the state motor vehicle technology fund.
    - (B) Three dollars and twenty-five cents (\$3.25) to the motor vehicle highway account.
    - (C) Five dollars (\$5) to the crossroads 2000 fund.
    - ~~(D) For a title issued before July 1, 2019; as follows:~~
      - ~~(i) (D) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
      - ~~(ii) (E) Five dollars (\$5) to the commission fund.~~
      - ~~(E) For a title issued after June 30, 2019; six dollars and twenty-five cents (\$6.25) to the commission fund.~~





(e) Fees paid by dealers under this section shall be deposited in the motor vehicle odometer fund.

(f) The bureau shall deliver a certificate of title:

(1) to the person that owns the vehicle for which the certificate of title was issued, if no lien or encumbrance appears on the certificate of title; or

(2) if a lien or an encumbrance appears on the certificate of title, to the person that holds the lien or encumbrance as set forth in the application for the certificate of title.

SECTION 103. IC 9-17-2-14.7, AS ADDED BY P.L.198-2016, SECTION 216, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14.7. (a) This section does not apply to a mobile home or a manufactured home.

(b) Except as provided in subsection (c), a person must apply for a certificate of title for a vehicle within forty-five (45) days after the date on which the person acquires the vehicle.

(c) A person that acquires a vehicle through a transfer on death conveyance under IC 9-17-3-9 must apply for a certificate of title for the vehicle within sixty (60) days after the date on which the person acquires the vehicle.

(d) A person that owns a vehicle and becomes an Indiana resident must apply for a certificate of title for the vehicle within sixty (60) days after the date on which the person becomes an Indiana resident.

(e) A person that violates this section with respect to a certificate of title for a vehicle other than a watercraft shall pay to the bureau an administrative penalty as follows:

(1) For a violation that occurs before January 1, 2017, an administrative penalty of twenty-one dollars and fifty cents (\$21.50). The administrative penalty shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the crossroads 2000 fund.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(C) Three dollars (\$3) to the highway, road and street fund.

(D) Five dollars (\$5) to the motor vehicle highway account.

(E) One dollar and fifty cents (\$1.50) to the integrated public safety communications fund.

(F) Eleven dollars and twenty-five cents (\$11.25) to the commission fund.

(2) For a violation that occurs after December 31, 2016, ~~and before July 1, 2019~~, an administrative penalty of thirty dollars (\$30). The administrative penalty shall be distributed as follows:



(A) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(B) Twenty-eight dollars and seventy-five cents (\$28.75) to the commission fund.

~~(3) For a violation that occurs after June 30, 2019, an administrative penalty of thirty dollars (\$30) to be deposited in the commission fund.~~

(f) A person that violates this section with respect to a certificate of title for a watercraft shall pay to the bureau an administrative penalty as follows:

(1) For a violation that occurs before January 1, 2017, an administrative penalty of twenty dollars (\$20). The administrative penalty shall be distributed as follows:

(A) Three dollars (\$3) to the crossroads 2000 fund.

(B) Eight dollars (\$8) to the department of natural resources.

(C) Nine dollars (\$9) to the commission fund.

(2) For a violation that occurs after December 31, 2016, an administrative penalty of thirty dollars (\$30). The administrative penalty shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Two dollars and fifty cents (\$2.50) to the commission fund.

(C) Twenty-seven dollars and twenty-five cents (\$27.25) to the department of natural resources.

SECTION 104. IC 9-17-3-2, AS AMENDED BY P.L.198-2016, SECTION 222, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) If a certificate of title:

(1) is lost or stolen;

(2) is mutilated;

(3) is destroyed; or

(4) becomes illegible;

the person that owns the vehicle or the legal representative or legal successor in interest of the person that owns the vehicle for which the certificate of title was issued, as shown by the records of the bureau, shall apply for and may obtain a duplicate certificate of title.

(b) To obtain a duplicate certificate of title under subsection (a), a person must:

(1) furnish information satisfactory to the bureau concerning the loss, theft, mutilation, destruction, or illegibility of the certificate of title; and

(2) pay the applicable fee under subsection (e) or (f).



(c) The word "duplicate" shall be printed or stamped in ink on the face of a certificate of title issued under this section.

(d) When a duplicate certificate of title is issued, the previous certificate of title becomes void.

(e) The fee for a duplicate certificate of title issued before January 1, 2017, for a vehicle other than a watercraft is eight dollars (\$8). The fee shall be distributed as follows:

- (1) One dollar (\$1) to the motor vehicle highway account.
- (2) One dollar (\$1) to the highway, road and street fund.
- (3) Six dollars (\$6) to the commission fund.

(f) The fee for a duplicate certificate of title issued before January 1, 2017, for a watercraft is fifteen dollars and fifty cents (\$15.50). The fee shall be distributed as follows:

- (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (2) Two dollars (\$2) to the crossroads 2000 fund.
- (3) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.
- (4) Four dollars and seventy-five cents (\$4.75) to the commission fund.
- (5) Seven dollars (\$7) to the department of natural resources.

(g) The fee for a duplicate certificate of title issued after December 31, 2016, is fifteen dollars (\$15). The fee shall be distributed as follows:

- (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (2) One dollar and twenty-five cents (\$1.25) to the department of natural resources.
- (3) Three dollars and twenty-five cents (\$3.25) to the motor vehicle highway account.
- (4) Five dollars (\$5) to the crossroads 2000 fund.
- ~~(5) For a duplicate title issued before July 1, 2019, as follows:~~
- ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
- ~~(B) (6) Three dollars and seventy-five cents (\$3.75) to the commission fund.~~
- ~~(6) For a duplicate title issued after June 30, 2019, five dollars (\$5) to the commission fund.~~

SECTION 105. IC 9-17-3-5, AS AMENDED BY P.L.198-2016, SECTION 225, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) Whenever a vehicle for which a certificate of title is required by this article is sold or transferred:

- (1) under an order or a process of an Indiana court;
- (2) under any provision of an Indiana statute; or



(3) by operation of law;  
 the person that obtains the vehicle may obtain a certificate of title for the vehicle by filing an application for the certificate of title with the bureau and attaching to the application written evidence showing the order, process, ~~statute, or operation or statute~~ under which the person obtained ownership of the vehicle.

(b) The bureau shall use due diligence to ascertain that the sale was in conformity with the order, process, ~~statute, or operation or statute~~ under which the sale or transfer occurred. ~~and, if the bureau is satisfied, the bureau shall issue a certificate of title to the person that obtained the vehicle. The order, process, statute, or operation may substitute for proof of ownership under IC 9-17-2-4, but the applicant must comply with IC 9-17 to receive a certificate of title.~~

(c) An order or a process of an Indiana court described in subsection (a) must include the:

- (1) year of manufacture of;
- (2) make and model of;
- (3) vehicle identification number of; and
- (4) name and address of the person that is entitled to;

the vehicle.

SECTION 106. IC 9-17-4-4.5, AS AMENDED BY P.L.198-2016, SECTION 232, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.5. (a) A person must obtain a ~~body change certificate of title~~ whenever ~~the body of~~ a vehicle is altered so that the alteration changes the type of the vehicle, as noted on the:

- (1) current title; or
- (2) certificate of origin;

of the vehicle.

(b) To receive a body change title, an applicant must provide:

- (1) the former title or certificate of origin;
- (2) a properly completed body change affidavit using a form prescribed by the bureau; and
- (3) proof of a vehicle inspection.

(c) An assembled vehicle and a vehicle that is altered such that the vehicle type is changed must meet all applicable federal and state highway safety requirements before the vehicle may be titled and registered for operation on highways.

(d) A person that fails to obtain an updated certificate of title as required under subsection (a) commits a Class C infraction.

SECTION 107. IC 9-17-4-7, AS AMENDED BY P.L.198-2016, SECTION 233, IS AMENDED TO READ AS FOLLOWS



[EFFECTIVE JULY 1, 2017]: Sec. 7. (a) Not more than twenty (20) days after a person becomes the owner, custodian, or possessor of a vehicle that:

- (1) does not have a manufacturer's identification number installed on the vehicle; or
- (2) has an original manufacturer's identification number that is altered, destroyed, obliterated, or defaced;

the person shall apply to the bureau for permission to make or stamp a special identification number on the vehicle.

(b) The bureau shall prescribe the form and manner of an application under subsection (a). The application must contain the following:

- (1) A description of the vehicle, including the make, style, and year of model of the vehicle.
- (2) A description of:
  - (A) the original manufacturer's identification number, if possible; or
  - (B) any distinguishing marks on the engine or body of the vehicle.
- (3) The name and address of the applicant.
- (4) The date on which the applicant purchased or took possession of the vehicle.
- (5) The name and address of the person from whom the applicant purchased or acquired the vehicle.
- (6) An application fee in an amount under subsection (c) or (d), as applicable.
- (7) Any other information the bureau requires.

(c) The fee for an application for an identification number other than a hull identification number that is submitted before January 1, 2017, is thirteen dollars (\$13). The fee shall be distributed as follows:

- (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (2) One dollar (\$1) to the highway, road and street fund.
- (3) One dollar (\$1) to the motor vehicle highway account.
- (4) One dollar and fifty cents (\$1.50) to the integrated public safety communications fund.
- (5) Four dollars (\$4) to the crossroads 2000 fund.
- (6) Five dollars (\$5) to the commission fund.

(d) The fee for an application for a hull identification number that is submitted before January 1, 2017, is ten dollars and fifty cents (\$10.50). The fee shall be distributed as follows:

- (1) Two dollars and fifty cents (\$2.50) to the department of natural resources.



(2) Four dollars (\$4) to the crossroads 2000 fund.

(3) Four dollars (\$4) to the commission fund.

(e) The fee for an application for an identification number that is submitted after December 31, 2016, is ten dollars (\$10). The fee shall be distributed as follows:

(1) Fifty cents (\$0.50) to the state motor vehicle technology account.

(2) Three dollars and twenty-five cents (\$3.25) to the motor vehicle highway account.

~~(3) For an application submitted before July 1, 2019, as follows:~~

~~(A) (3) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (4) Five dollars (\$5) to the commission fund.~~

~~(4) For an application submitted after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

(f) A person that owns or possesses a vehicle described in subsection (a) and fails to comply with this section commits a Class B infraction.

SECTION 108. IC 9-17-6-15.1, AS AMENDED BY P.L.198-2016, SECTION 256, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15.1. (a) A person that:

(1) holds a certificate of title for;

(2) holds a certificate of origin for; or

(3) otherwise owns as an improvement;

a manufactured home that is attached to real estate by a permanent foundation may apply for an affidavit of transfer to real estate with the bureau. The application must be accompanied by the fee set forth in subsection (d).

(b) An application for an affidavit of transfer to real estate must contain the following:

(1) A full description of the manufactured home, including:

(A) a description; and

(B) the parcel number;

of the real estate to which the manufactured home is attached.

(2) One (1) or more of the following numbers:

(A) A unique serial number assigned by the manufacturer to the manufactured home.

(B) The certification label number required by the United States Department of Housing and Urban Development for the manufactured home.

(C) A special identification number issued by the bureau for the manufactured home.



(3) An attestation by the owner of the manufactured home that the manufactured home has been permanently attached to the real estate upon which it is located.

(c) A certificate of title or a certificate of origin is not required for a person who applies for an affidavit of transfer to real estate under this section.

(d) The fee for an affidavit of transfer to real estate is as follows:

(1) For an application made before January 1, 2017, twenty dollars (\$20). The fee shall be distributed as follows:

(A) Ten dollars (\$10) to the motor vehicle highway account.

(B) Ten dollars (\$10) to the commission fund.

(2) For an application made after December 31, ~~2017~~, **2016**, fifteen dollars (\$15). The fee shall be distributed as follows:

(A) Five dollars (\$5) to the motor vehicle highway account.

(B) Ten dollars (\$10) to the commission fund.

SECTION 109. IC 9-18.1-3-1, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A person that desires to register a vehicle under this article must provide, in the form and manner prescribed by the bureau, the following information:

(1) The name of the person that owns the vehicle, or if the vehicle has been leased and is being registered in the name of the lessee instead of the owner, the name of the lessee.

(2) The person's address in Indiana, including the county, ~~and~~ township, **and municipality**, on the date of the application, as follows:

(A) If the person is an individual, the person's residence address. However, if the person participates in the address confidentiality program under IC 5-26.5, the address may be a substitute address designated by the office of the attorney general under IC 5-26.5.

(B) If the person is not an individual, the person's principal office in Indiana.

(C) If the person does not have a physical residence or office in Indiana, the county, ~~and~~ township, **and municipality**, in Indiana where the vehicle will be primarily operated.

(3) A brief description of the vehicle to be registered, including the identification number and the color of the vehicle.

(4) Any other information required by the bureau, including:

(A) the manufacturer's rated capacity for the vehicle;

(B) a statement of the vehicle's intended use;

(C) the vehicle's odometer reading; and



(D) the declared gross weight of the vehicle.

(b) An application to register a vehicle that is made through the United States mail or by electronic means is not required to be sworn to or notarized.

(c) A person may apply on behalf of another person to register a vehicle under this article. However, the application must be signed and verified by the person in whose name the vehicle is to be registered.

(d) A person that makes a false statement in an application to register a vehicle under this article commits a Class C infraction.

SECTION 110. IC 9-18.1-4-6, AS AMENDED BY SEA 130-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) If the ownership of a vehicle registered under this article is transferred, except a transfer from a manufacturer or a dealer licensed under IC 9-32:

- (1) the registration of the vehicle expires; and
- (2) the person transferring ownership of the vehicle shall remove the license ~~plates~~ **plate** and certificate of registration from the vehicle.

(b) Not more than thirty (30) days after a transfer of ownership of a vehicle registered under this article, the person transferring ownership of the vehicle may deliver:

- (1) the certificate of registration of the vehicle; and
- (2) proof of the transfer of ownership of the vehicle;

to the bureau. Upon receipt of the certificate of registration and proof of transfer, the bureau shall indicate in the records of the bureau that the person has transferred ownership of the vehicle. A copy of a certificate of title endorsed under IC 9-17-3-3.4 constitutes proof of transfer of ownership under subdivision (2).

SECTION 111. IC 9-18.1-5-2, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The bureau shall classify the following as a passenger motor vehicle, regardless of the vehicle's gross vehicle weight rating:

- (1) A low speed vehicle.
- (2) A hearse.
- (3) A motor vehicle that is funeral equipment and used in the operation of funeral services (as defined in IC 25-15-2-17).
- (4) A medical services vehicle.

(b) The fee to register a passenger motor vehicle is twenty-one dollars and thirty-five cents (\$21.35). The fee shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.





- (2) Thirty cents (\$0.30) to the spinal cord and brain injury fund.
- (3) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (4) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.
- (5) Three dollars (\$3) to the crossroads 2000 fund.
- ~~(6) For a vehicle registered before July 1, 2019, as follows:~~
- ~~(A) (6) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
- ~~(B) (7) Three dollars and ten cents (\$3.10) to the commission fund.~~
- ~~(7) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~
- (8) Any remaining amount to the motor vehicle highway account.

SECTION 112. IC 9-18.1-5-3, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. The fee to register a motorcycle or motor driven cycle is twenty-six dollars and thirty-five cents (\$26.35). The fee shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Thirty cents (\$0.30) to the spinal cord and brain injury fund.
- (3) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (4) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.
- (5) Four dollars (\$4) to the crossroads 2000 fund.
- ~~(6) For a vehicle registered before July 1, 2019, as follows:~~
- ~~(A) (6) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
- ~~(B) (7) Three dollars and ten cents (\$3.10) to the commission fund.~~
- ~~(7) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~
- (8) Seven dollars (\$7) to the motorcycle operator safety education fund.
- (9) Any remaining amount to the motor vehicle highway account.

SECTION 113. IC 9-18.1-5-4, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. The fee to register a not-for-hire bus is sixteen dollars and thirty-five cents (\$16.35). The fee shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) Two dollars and ninety cents (\$2.90) to the highway, road and



street fund.

(4) Four dollars (\$4) to the crossroads 2000 fund.

~~(5) For a vehicle registered before July 1, 2019, as follows:~~

~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (6) Three dollars and ten cents (\$3.10) to the commission fund.~~

~~(6) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~

(7) Any remaining amount to the motor vehicle highway account.

SECTION 114. IC 9-18.1-5-5, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. The fee to register a collector vehicle is sixteen dollars and thirty-five cents (\$16.35). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building fund.

(2) Fifty cents (\$0.50) to the state motor vehicle technology account.

(3) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.

(4) Four dollars (\$4) to the crossroads 2000 fund.

~~(5) For a vehicle registered before July 1, 2019, as follows:~~

~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (6) Three dollars and ten cents (\$3.10) to the commission fund.~~

~~(6) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~

(7) Any remaining amount to the motor vehicle highway account.

SECTION 115. IC 9-18.1-5-6, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. The fee to register a recreational vehicle is twenty-nine dollars and thirty-five cents (\$29.35). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.

(4) Four dollars (\$4) to the crossroads 2000 fund.

~~(5) For a vehicle registered before July 1, 2019, as follows:~~

~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~



~~(B)~~ **(6)** Three dollars and ten cents (\$3.10) to the commission fund.

~~(6)~~ For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.

(7) Any remaining amount to the motor vehicle highway account.

SECTION 116. IC 9-18.1-5-7, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. The fee to register special machinery is sixteen dollars and thirty-five cents (\$16.35). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.

(4) Four dollars (\$4) to the crossroads 2000 fund.

~~(5)~~ For a vehicle registered before July 1, 2019, as follows:

~~(A)~~ **(5)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

~~(B)~~ **(6)** Three dollars and ten cents (\$3.10) to the commission fund.

~~(6)~~ For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.

(7) Any remaining amount to the motor vehicle highway account.

SECTION 117. IC 9-18.1-6-4, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) Except as provided in subsection (d), the fee to register a recovery vehicle with a gross vehicle weight rating greater than sixteen thousand (16,000) pounds is five hundred four dollars (\$504).

(b) Except as provided in subsection (d), the fee to register a recovery vehicle with a gross vehicle weight rating equal to or less than sixteen thousand (16,000) pounds is seventy-two dollars (\$72).

(c) A fee imposed and collected under subsection (a) or (b) shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.

(4) Four dollars (\$4) to the crossroads 2000 fund.

~~(5)~~ For a vehicle registered before July 1, 2019, as follows:

~~(A)~~ **(5)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.



~~(B)~~ (6) Three dollars and ten cents (\$3.10) to the commission fund.

~~(6) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~

(7) Any remaining amount to the motor vehicle highway account.

(d) The fee to register a recovery vehicle for a period other than twelve (12) months is the amount determined under the following formula:

STEP ONE: Determine the number of months remaining until the vehicle's next registration date under IC 9-18.1-11. A partial month shall be rounded to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Multiply the STEP TWO product by the applicable registration fee under subsection (a) or (b) for the vehicle.

A fee imposed and collected under this subsection shall be distributed under subsection (c).

SECTION 118. IC 9-18.1-7-5, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. A fee to register a farm vehicle under section 3 or 4 of this chapter shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Two dollars (\$2) to the crossroads 2000 fund.

(4) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.

~~(5) For a vehicle registered before July 1, 2019, as follows:~~

~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (6) Three dollars and ten cents (\$3.10) to the commission fund.~~

~~(6) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~

(7) Any remaining amount to the motor vehicle highway account.

SECTION 119. IC 9-18.1-7-6, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fee for permanent registration of a farm vehicle that is a semitrailer is forty-one dollars (\$41). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.



(3) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.

~~(4) For a vehicle registered before July 1, 2019, as follows:~~

~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (5) Three dollars and ten cents (\$3.10) to the commission fund.~~

~~(5) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~

(6) Six dollars (\$6) to the crossroads 2000 fund.

(7) Any remaining amount to the motor vehicle highway account.

(b) A permanent registration under subsection (a) must be renewed on an annual basis **to pay all applicable excise tax. There is no fee to renew a permanent registration under subsection (a).** The fee to renew a permanent registration is eight dollars and seventy-five cents (\$8.75). The fee is in addition to any applicable excise tax and shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the state police building account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Three dollars (\$3) to the crossroads 2000 fund.

~~(4) Three dollars and ten cents (\$3.10) to the commission fund.~~

~~(5) Any remaining amount to the motor vehicle highway account.~~

SECTION 120. IC 9-18.1-7-8, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) If a person has registered a vehicle as a farm vehicle and the person:

(1) desires to register the vehicle as a vehicle other than a farm vehicle; or

(2) operates the vehicle in the conduct of a commercial enterprise; the person shall apply to the bureau to change the registration from registration as a farm vehicle to the applicable registration for the vehicle under IC 9-18.1-5.

(b) The bureau shall issue to a person described in subsection (a) an amended certificate of registration and the appropriate license plate after the person pays the following:

(1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(C) One dollar (\$1) to the crossroads 2000 fund.



(D) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

~~(E) For a registration transferred before July 1, 2019, as follows:~~

~~(i) (E) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (F) Five dollars (\$5) to the commission fund.~~

~~(F) For a registration transferred after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

(2) Any additional excise taxes owed under IC 6-6 on the vehicle to which the registration is transferred.

(3) If the vehicle was registered as a farm semitrailer, a fee of forty-one dollars (\$41). The fee shall be distributed to the motor vehicle highway account.

(4) If the vehicle was registered as a farm vehicle other than a farm semitrailer, the amount determined under the following formula:

STEP ONE: Determine the number of months between:

- (i) the date on which the farm vehicle is registered as a vehicle other than a farm vehicle or is operated in the conduct of a commercial enterprise; and
- (ii) the next registration date under IC 9-18.1-11 of the farm vehicle.

A partial month shall be rounded to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Determine the product of:

- (i) the STEP TWO result; multiplied by
- (ii) the applicable fee under IC 9-18.1-5 for the classification to which the vehicle's registration is changed.

The amount determined under this subdivision shall be deposited in the motor vehicle highway account.

SECTION 121. IC 9-18.1-8-1, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. A person that owns a military vehicle **displaying a registration number as described in section 3 of this chapter** may register the military vehicle under this chapter instead of under IC 9-18.1-5.

SECTION 122. IC 9-18.1-8-4, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. The registration of a military vehicle under this chapter is permanent. The fee for the permanent



registration of a military vehicle is twelve dollars (\$12). The fee shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) Two dollars and ninety cents (\$2.90) to the highway, road and street fund.
- (4) Four dollars (\$4) to the crossroads 2000 fund.
- ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
  - ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
  - ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission fund.~~
- ~~(6) For a vehicle registered after June 30, 2019, four dollars and thirty-five cents (\$4.35) to the commission fund.~~

SECTION 123. IC 9-18.1-9-1, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A vehicle that is owned or leased and used for official business by the following is exempt from the payment of registration fees under this article:

- (1) The state **or a state agency (as defined in IC 6-1.1-1-18)**.
- (2) A municipal corporation (as defined in IC 36-1-2-10).
- (3) A volunteer fire department (as defined in IC 36-8-12-2).
- (4) A volunteer emergency ambulance service that:
  - (A) meets the requirements of IC 16-31; and
  - (B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
- (5) A rehabilitation center funded under IC 12-12.
- (6) A community action agency (IC 12-14-23).
- (7) An area agency on aging (IC 12-10-1-6) and a county council on aging that is funded through an area agency.
- (8) A community mental health center (IC 12-29-2).

SECTION 124. IC 9-18.1-11-5, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) ~~A person that fails to:~~

- ~~(1) apply for the registration of; or transfer a registration to; a vehicle;~~
- ~~(2) provide full payment for the registration of a vehicle; or~~
- ~~(3) both:~~
  - ~~(A) apply for the registration of; or transfer a registration to; and~~
  - ~~(B) provide full payment for the registration of;~~



a vehicle;  
 as required under this article is subject to an administrative penalty of fifteen dollars (\$15) to be collected by the bureau. An administrative penalty under this subsection is in addition to a civil judgment imposed under subsection (c):

(b) An administrative penalty collected under subsection (a) shall be deposited in the commission fund.

(c) A person that violates this section commits a Class C infraction. **The bureau shall collect an administrative penalty of fifteen dollars (\$15) from the following persons:**

(1) A person that fails to:

(A) register; or

(B) provide full payment for the registration of;  
 a vehicle within forty-five (45) days after the date on which the person acquires the vehicle.

(2) A person that fails to:

(A) renew; or

(B) provide full payment for the renewal of;  
 the registration of a vehicle by the date on which the registration expires.

(3) A person who:

(A) owns a vehicle;

(B) becomes an Indiana resident; and

(C) fails to register or provide full payment for the registration of;  
 a vehicle within sixty (60) days after the person becomes an Indiana resident.

(b) An administrative penalty collected under subsection (a) shall be deposited in the commission fund.

(c) A person described in subsection (a) commits a Class C infraction.

SECTION 125. IC 9-18.1-11-6, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) A person that sells or otherwise disposes of a vehicle owned by the person before the date on which the vehicle's registration expires may apply to the bureau to transfer the registration and license plates to ~~another~~ a vehicle acquired or owned by the person.

(b) This subsection applies if the vehicle to which the registration and license plate are transferred is of the same type and in the same weight class as the vehicle for which the registration and license plate were originally issued. The bureau shall transfer the registration and





license plate and issue an amended certificate of registration to the person applying for the transfer after the person pays the following:

(1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(C) One dollar (\$1) to the crossroads 2000 fund.

(D) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

~~(E) For a registration transferred before July 1, 2019, as follows:~~

~~(i) (E) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (F) Five dollars (\$5) to the commission fund.~~

~~(F) For a registration transferred after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

(2) Any additional excise taxes owed under IC 6-6 on the vehicle to which the registration is transferred.

(c) This subsection applies if a vehicle to which the registration is transferred is of a different type or in a different weight class than the vehicle for which the registration and license plate were originally issued. The bureau shall transfer the registration and license plate and issue to the person applying for the transfer an amended certificate of registration and, if necessary, a new license plate or other proof of registration under this article or IC 9-18.5 after the person pays the following:

(1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(C) One dollar (\$1) to the crossroads 2000 fund.

(D) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

~~(E) For a registration transferred before July 1, 2019, as follows:~~

~~(i) (E) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (F) Five dollars (\$5) to the commission fund.~~



~~(F) For a registration transferred after June 30, 2019; six dollars and twenty-five cents (\$6.25) to the commission fund:~~

(2) Any additional excise taxes owed under IC 6-6 on the vehicle to which the registration is transferred.

(3) If the fee to register the vehicle to which the registration is transferred exceeds by more than ten dollars (\$10) the fee to register the vehicle for which the registration was originally issued, the amount determined under the following formula:

STEP ONE: Determine the number of months between:

- (i) the date on which the vehicle to which the registration is transferred was acquired; and
- (ii) the next registration date under this chapter for a vehicle registered by the person.

A partial month shall be rounded to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Determine the difference between:

- (i) the registration fee for the vehicle to which the registration is transferred; minus
- (ii) the registration fee for the vehicle for which the registration was originally issued.

STEP FOUR: Determine the product of:

- (i) the STEP TWO result; multiplied by
- (ii) the STEP THREE result.

A fee collected under this subdivision shall be deposited in the motor vehicle highway account.

(d) A person may register a vehicle to which a registration is transferred under this section:

- (1) individually; or
- (2) with one (1) or more other persons.

SECTION 126. IC 9-18.1-11-8, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) If a license plate or other proof of registration is lost or stolen, the person in whose name the license plate or other proof of registration was issued shall notify:

- (1) the Indiana law enforcement agency that has jurisdiction where the loss or theft occurred; or
- (2) the law enforcement agency that has jurisdiction over the address listed on the registration for the vehicle for which the license plate or other proof of registration was issued;

that the original license plate or other proof of registration has been lost or stolen.



(b) A person may apply to the bureau to replace a license plate or other proof of registration that is lost, stolen, destroyed, or damaged. The bureau shall issue a duplicate or replacement license plate or other proof of registration after the person does the following:

(1) Pays a fee of nine dollars and fifty cents (\$9.50). The fee shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(C) One dollar (\$1) to the crossroads 2000 fund.

(D) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

~~(E) For proof of registration issued before July 1, 2019, as follows:~~

~~(i) (E) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (F) Five dollars (\$5) to the commission fund.~~

~~(F) For proof of registration issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

However, the bureau may waive the fee under this subsection for a duplicate certificate of registration that is processed on the Internet web site of the bureau.

(2) If the proof of registration was lost or stolen, provides proof of compliance with subsection (a) in a manner and form prescribed by the bureau.

(c) A replacement proof of registration must be kept or displayed in the same manner as the original proof of registration.

SECTION 127. IC 9-18.1-11-9, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) A person that owns a vehicle may apply to the bureau to change the ownership of the vehicle:

(1) by adding at least one (1) other person as a joint owner; or

(2) if the person is a joint owner of the vehicle, by transferring the person's ownership interest in a vehicle to at least one (1) remaining joint owner.

(b) The bureau shall issue an amended certificate of registration to a person that applies under subsection (a) after the person does the following:

(1) Complies with IC 9-17.

(2) Pays a fee of nine dollars and fifty cents (\$9.50).

(c) A person may apply to the bureau to amend any obsolete or



incorrect information contained in a certificate of registration. The bureau shall issue an amended certificate of registration after the person pays a fee of nine dollars and fifty cents (\$9.50).

(d) The bureau may not impose or collect a fee for a duplicate, an amended, or a replacement certificate of registration that is issued as a result of an error on the part of the bureau.

(e) A fee described in subsection (b)(2) or (c) shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) One dollar (\$1) to the crossroads 2000 fund.
- (4) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.
- ~~(5) For a registration transferred before July 1, 2019, as follows:~~
  - ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
  - ~~(B) (6) Five dollars (\$5) to the commission fund.~~
- ~~(6) For a registration transferred after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

SECTION 128. IC 9-18.1-11-10, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) A person that owns a vehicle may apply to the bureau in a manner and form prescribed by the bureau to display on the vehicle a license plate that is different from the license plate that is displayed on the vehicle at the time of application. The bureau shall issue the different license plate and an amended certificate of registration after the person pays the following:

- (1) Any fees required under IC 9-18.5 to obtain the different license plate.
- (2) If the application is not part of the person's registration or renewal process, an additional plate change fee of nine dollars and fifty cents (\$9.50).

(b) The fee described in subsection (a)(2) shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) One dollar (\$1) to the crossroads 2000 fund.
- (4) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.
- ~~(5) For a plate change before July 1, 2019, as follows:~~
  - ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~



~~(B)~~ **(6)** Five dollars (\$5) to the commission fund.

~~(6)~~ For a plate change after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.

SECTION 129. IC 9-18.1-12-2, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) A person may apply to the bureau for a temporary registration permit for a vehicle. The bureau shall issue the person a temporary registration permit after the person does the following:

(1) Provides proof of financial responsibility in effect with respect to the vehicle in the amounts specified under IC 9-25.

(2) Pays a fee of eighteen dollars (\$18). The fee shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

~~(C)~~ For a temporary registration permit issued before July 1, 2019, as follows:

~~(i)~~ **(C)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

~~(ii)~~ **(D)** Five dollars (\$5) to the commission fund.

~~(D)~~ For a temporary registration permit issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.

(E) Any remaining amount to the motor vehicle highway account.

(b) A temporary registration permit is valid for a period of thirty (30) days from the date of issuance and authorizes the use of the vehicle on a highway if any of the following conditions exist:

(1) The person has purchased or otherwise obtained the vehicle in Indiana and will be titling or registering the vehicle in another state or foreign country.

(2) The person is an Indiana resident and is intending to move to another state and the current vehicle registration or temporary permit will expire before the person moves.

(3) The person is an Indiana resident and the vehicle registration in another state has expired and the person has applied under IC 9-17 for a title for the vehicle.

(4) The person owns and operates the vehicle and the person:

(A) does not operate the vehicle as a lessor; and

(B) moves the empty vehicle from one (1) lessee-carrier to



another.

(5) The person owns a vehicle for which emissions testing is required and the vehicle will require further mechanical repairs in order to comply with the emissions testing requirements.

(c) A temporary registration permit shall be displayed on a vehicle in a manner determined by the bureau.

SECTION 130. IC 9-18.1-12-3, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) A person that owns a vehicle may apply to the bureau for a temporary delivery permit to operate the vehicle without obtaining a certificate of title or registration for the vehicle as set forth in subsection (b). The bureau shall issue the person a temporary delivery permit after the person does the following:

(1) Provides proof of financial responsibility in effect with respect to the vehicle in the amounts specified under this article in the form required by the bureau.

(2) Pays a fee of eighteen dollars (\$18). The fee shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

~~(C) For a temporary registration permit issued before July 1, 2019, as follows:~~

~~(i) (C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (D) Five dollars (\$5) to the commission fund.~~

~~(D) For a temporary registration permit issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

(E) Any remaining amount to the motor vehicle highway account.

(b) A temporary delivery permit issued under subsection (a) is valid for a period of ninety-six (96) hours beginning with the time of issuance and authorizes the person or the person's agent or employee to operate the vehicle upon a highway for the purpose of delivering, or having delivered, the vehicle to any of the following locations:

(1) A place of storage, including the person's residence or place of business.

(2) An inspection station for purposes of emissions testing under IC 13-17-5-5.1(b).

(3) A license branch or a location operated by a full service



provider (as defined in IC 9-14.1-1-2) or a partial services provider (as defined in IC 9-14.1-1-3) to register the vehicle under this article.

- (c) A person that uses a temporary permit:
- (1) for a period greater than ninety-six (96) hours; or
  - (2) for a purpose not specified in subsection (b);

commits a Class C infraction.

SECTION 131. IC 9-18.1-14-7, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) If a certificate of registration or decal issued for an off-road vehicle or a snowmobile that is registered under this chapter is lost, stolen, destroyed, or damaged, the owner of the off-road vehicle or snowmobile may apply to the bureau for a replacement certificate of registration or decal. If the certificate of registration or decal is lost or stolen, the owner shall provide notice of the loss or theft to a law enforcement agency with jurisdiction over:

- (1) the site of the loss or theft; or
- (2) the address listed on the certificate of registration.

(b) The bureau shall issue a replacement certificate of registration or decal to the owner of an off-road vehicle or a snowmobile after the owner:

- (1) pays a fee of nine dollars and fifty cents (\$9.50); and
- (2) provides notice as required under subsection (a), if applicable.

(c) The fee imposed under subsection (b) shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) One dollar (\$1) to the crossroads 2000 fund.
- (4) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

~~(5) For a certificate of registration or decal issued before July 1, 2019:~~

~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (6) Five dollars (\$5) to the commission fund.~~

~~(6) For a certificate of registration or decal issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

(d) A replacement certificate of registration or decal issued under this section must be attached and displayed in the same manner as the original certificate of registration or decal.

SECTION 132. IC 9-18.1-14-8, AS ADDED BY P.L.198-2016,



SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) A person that owns an off-road vehicle or a snowmobile that is registered under this chapter may apply to the bureau to change the ownership of the off-road vehicle or snowmobile:

- (1) by adding at least one (1) other person as a joint owner; or
- (2) if the person is a joint owner of the off-road vehicle or snowmobile, by transferring the person's ownership interest in the off-road vehicle or snowmobile to at least one (1) remaining joint owner.

(b) The bureau shall issue an amended certificate of registration to a person that applies under subsection (a) after the person does the following:

- (1) Complies with IC 9-17.
- (2) Pays a fee of nine dollars and fifty cents (\$9.50).

(c) A person may apply to the bureau to amend any obsolete or incorrect information contained in the certificate of registration issued with respect to the off-road vehicle or snowmobile. The bureau shall issue an amended certificate of registration after the person pays a fee of nine dollars and fifty cents (\$9.50).

(d) The bureau may not impose or collect a fee for a duplicate, an amended, or a replacement certificate of registration that is issued as a result of an error on the part of the bureau.

(e) A fee described in subsection (b)(2) or (c) shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) One dollar (\$1) to the crossroads 2000 fund.
- (4) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.
- ~~(5) For a certificate of registration or decal issued before July 1, 2019:~~
- ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
- ~~(B) (6) Five dollars (\$5) to the commission fund.~~
- ~~(6) For a certificate of registration or decal issued after June 30, 2019; six dollars and twenty-five cents (\$6.25) to the commission fund.~~

SECTION 133. IC 9-18.5-2-1, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A person may apply to the bureau for a personalized license plate to display on the person's





vehicle.

(b) The following license plates may be designed as a personalized license plate under this chapter:

- (1) IC 9-18.5-4 (prisoner of war license plates).
- (2) IC 9-18.5-5 (disabled Hoosier veteran license plates).
- (3) IC 9-18.5-6 (Purple Heart license plates).
- (4) IC 9-18.5-7 (National Guard license plates).
- (5) IC 9-18.5-8 (license plates for persons with disabilities).
- (6) IC 9-18.5-9 (amateur radio operator license plates).
- (7) IC 9-18.5-10 (civic event license plates).
- (8) IC 9-18.5-11 (In God We Trust license plates).
- (9) IC 9-18.5-12 (special group recognition license plates).
- (10) IC 9-18.5-13 (environmental license plates).
- (11) IC 9-18.5-14 (kids first trust license plates).
- (12) IC 9-18.5-15 (education license plates).
- (13) IC 9-18.5-16 (Indiana FFA trust license plates).
- (14) IC 9-18.5-17 (Indiana firefighter license plates).
- (15) IC 9-18.5-18 (Indiana boy scouts trust license plates).
- (16) IC 9-18.5-19 (D.A.R.E. Indiana trust license plates).
- (17) IC 9-18.5-20 (Indiana arts trust license plates).
- (18) IC 9-18.5-21 (Indiana health trust license plates).
- (19) IC 9-18.5-22 (Indiana Native American trust license plates).
- (20) IC 9-18.5-24 (Pearl Harbor survivor license plates).
- (21) IC 9-18.5-25 (Indiana state educational institution trust license plates).
- (22) IC 9-18.5-26 (Lewis and Clark expedition license plates).
- (23) IC 9-18.5-27 (Riley Children's Foundation license plates).
- (24) IC 9-18.5-28 (National Football League franchised professional football team license plates).
- (25) IC 9-18.5-29 (Hoosier veteran license plates).
- (26) IC 9-18.5-30 (support our troops license plates).
- (27) IC 9-18.5-31 (Abraham ~~Lincoln~~ **Lincoln's bicentennial boyhood home** license plates).
- (28) IC 9-18.5-32 (Earlham College Trust license plates).
- (29) IC 9-18.5-33 (Indiana Gold Star family member license plates).
- (30) A license plate issued under IC 9-18 (before its expiration) or IC 9-18.1.

SECTION 134. IC 9-18.5-4-5, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) A vehicle for a which a license plate is issued under section 1 of this chapter is exempt from



the applicable registration fee for the vehicle under IC 9-18 (before its expiration), IC 9-29-5 (before its repeal), or IC 9-18.1-5.

(b) A vehicle described in subsection (a) is subject to a service charge as follows:

(1) For a license plate issued before January 1, 2017, five dollars and seventy-five cents (\$5.75). The service charge shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(D) Three dollars and seventy-five cents (\$3.75) to the commission fund.

(2) For a license plate issued after December 31, 2016, five dollars (\$5). The service charge shall be distributed as follows:

(A) Twenty-five cents (\$0.25) to the state police building account.

(B) Fifty cents (\$0.50) to the state motor vehicle technology fund.

~~(C) For a vehicle registered before July 1, 2019, as follows:~~

~~(i) (C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (D) Three dollars (\$3) to the commission fund.~~

~~(D) For a vehicle registered after June 30, 2019, four dollars and twenty-five cents (\$4.25) to the commission fund.~~

SECTION 135. IC 9-18.5-8-4, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) The bureau shall issue a permanent parking placard to an individual who:

(1) is certified by a health care provider listed in subsection (b) as having:

(A) a permanent physical disability that requires the use of a wheelchair, a walker, braces, or crutches;

(B) permanently lost the use of one (1) or both legs; or

(C) a permanent and severe restriction in mobility due to a pulmonary or cardiovascular disability, an arthritic condition, or an orthopedic or neurological impairment; or

(2) is certified to be permanently:

(A) blind (as defined in IC 12-7-2-21(2)); or

(B) visually impaired (as defined in IC 12-7-2-198);



by an optometrist or ophthalmologist who has a valid unrestricted license to practice optometry or ophthalmology in Indiana. The certification must be provided in a manner and form prescribed by the bureau.

(b) A certification required under subsection (a)(1) may be provided by the following:

- (1) A physician having a valid and unrestricted license to practice medicine.
- (2) A physician who is a commissioned medical officer of:
  - (A) the armed forces of the United States; or
  - (B) the United States Public Health Service.
- (3) A physician who is a medical officer of the United States Department of Veterans Affairs.
- (4) A chiropractor with a valid and unrestricted license under IC 25-10-1.
- (5) A podiatrist with a valid and unrestricted license under IC 25-29-1.
- (6) An advanced practice nurse with a valid and unrestricted license under IC 25-23.
- (7) A physician assistant with a valid and unrestricted license under IC 25-27.5.**

(c) A permanent placard issued under this section remains in effect until:

- (1) a health care provider listed in subsection (b); or
- (2) an optometrist or ophthalmologist that has a valid unrestricted license to practice optometry or ophthalmology in Indiana;

certifies that the recipient's disability is no longer considered to be permanent.

SECTION 136. IC 9-18.5-8-5, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) The bureau shall issue a temporary placard to an individual who is certified by:

- (1) a health care provider listed in section 4(b) of this chapter as having:
  - (A) a temporary physical disability that requires the temporary use of a wheelchair, a walker, braces, or crutches;
  - (B) temporarily lost the use of one (1) or both legs; or
  - (C) a temporary and severe restriction in mobility due to a pulmonary or cardiovascular disability, an arthritic condition, or an orthopedic or neurological impairment; or
- (2) an optometrist or ophthalmologist who has a valid unrestricted license to practice optometry or ophthalmology in Indiana to be



temporarily:

(A) blind (as defined in IC 12-7-2-21(2)); or

(B) visually impaired (as defined in IC 12-7-2-198).

(b) A certification under this section must:

(1) be in a manner and form prescribed by the bureau; and

(2) state the expected duration, including an end date, of the condition on which the certification is based.

(c) A temporary placard issued under this section expires on the earlier of the following:

(1) ~~Six (6) months~~ **One (1) year** after the date on which the placard is issued.

(2) The end date set forth in the certification under subsection (b).

SECTION 137. IC 9-18.5-8-7, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) If a placard issued under this chapter is lost, stolen, damaged, or destroyed, the bureau shall issue a duplicate placard upon application by the ~~individual~~ **person** to whom the placard was issued.

(b) There is no fee to issue an original or a duplicate placard under section 4 of this chapter.

(c) The fee to issue an original or a duplicate placard under section 5 of this chapter is five dollars (\$5). The fee shall be deposited in the commission fund.

(d) There is no additional fee for a license plate issued under this chapter.

SECTION 138. IC 9-18.5-9-4, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. This chapter does not exempt an applicant from the ~~motor~~ vehicle excise tax under IC 6-6-5 or any fee or requirement for registration under this title.

SECTION 139. IC 9-18.5-9-6, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fee for a license plate issued under this chapter is eight dollars (\$8).

(b) ~~A fee collected under subsection (a) before January 1, 2017, shall be distributed as follows:~~

(1) ~~Two dollars (\$2) to the motor vehicle highway account.~~

(2) ~~Two dollars (\$2) to the crossroads 2000 fund.~~

(3) ~~One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

(4) ~~Two dollars and seventy-five cents (\$2.75) to the commission fund.~~



This subsection expires January 1, 2017.

~~(e)~~ **(b)** A fee collected under subsection (a) after December 31, 2016, shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- ~~(3) For a license plate issued before July 1, 2019, as follows:~~
  - ~~(A)~~ **(3)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.
  - ~~(B)~~ **(4)** Five dollars (\$5) to the commission fund.
- ~~(4) For a license plate issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~
- (5) Any remaining amount to the motor vehicle highway account.

SECTION 140. IC 9-18.5-12-2, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. This chapter does not apply to the following:

- (1) Historic vehicle license plates (IC 9-18.5-34).
- (2) Personalized license plates (IC 9-18.5-2).
- (3) Disabled Hoosier veteran license plates (IC 9-18.5-5).
- (4) Purple Heart license plates (IC 9-18.5-6).
- (5) National Guard license plates (IC 9-18.5-7).
- (6) Person with a disability license plates (IC 9-18.5-8).
- (7) Amateur radio operator license plates (IC 9-18.5-9).
- (8) In God We Trust license plates (IC 9-18.5-11).
- (9) Pearl Harbor survivor license plates (IC 9-18.5-24).
- (10) Lewis and Clark expedition license plates (IC 9-18.5-26).**
- ~~(10)~~ **(11)** Hoosier veteran license plates (IC 9-18.5-29).
- ~~(11)~~ **(12)** Support our troops license plates (IC 9-18.5-30).
- ~~(12)~~ **(13)** Abraham Lincoln bicentennial Lincoln's boyhood home license plates (IC 9-18.5-31).
- ~~(13)~~ **(14)** Indiana Gold Star family member license plates (IC 9-18.5-33).

SECTION 141. IC 9-18.5-12-11 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 11: (a) Except as provided in subsection (c), a vehicle bearing a special group recognition license plate issued under this chapter may be used only for private and personal purposes.

(b) A person that does not qualify for the special group recognition license plate may not display a special group recognition license plate on a vehicle the person is required to register under this title.

(c) A vehicle:

- (1) owned by a corporation (as defined in IC 6-5.5-1-6); a municipal corporation (as defined in IC 36-1-2-10); a partnership



(as defined in IC 6-3-1-19); or a sole proprietor; and  
 (2) bearing an environmental license plate issued under  
 IC 9-18.5-13;

may be used for any lawful purpose.

SECTION 142. IC 9-18.5-12-15, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. (a) Notwithstanding any other law, representatives of a special group that participates in the special group recognition plate program may request that the bureau collect an annual fee of twenty-five dollars (\$25) or less on behalf of the special group.

(b) If a request is made under subsection (a), the bureau shall collect an annual fee of twenty-five dollars (\$25) or less, as requested by the special group.

(c) The annual fee referred to in subsection (b) shall be collected by the bureau and deposited in a trust fund for the special group established under subsection (d).

(d) The treasurer of state shall establish a trust fund for each special group for which the bureau collects fees under this section.

(e) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds are invested. Interest that accrues from these investments shall be deposited in the fund. Money in the fund is continuously appropriated for the purposes of this section. Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(f) The bureau shall administer the fund. Expenses of administering the fund shall be paid from money in the fund.

(g) Before June 30 of each year, the bureau shall distribute the money from the fund to the special group for which the bureau has collected fees under this section.

(h) Subject to section 16 of this chapter, the bureau may not disclose information that identifies the persons to whom special group license plates have been issued under this section.

(i) If:

(1) representatives of a special group have collected an annual fee as set forth in subsection (a) from purchasers of the special group recognition license plates that was paid directly to the special group; and

(2) the representatives of the special group request the bureau to collect the annual fee on behalf of the special group as set forth in subsection (a);



representatives of the special group may request the bureau to change the method of collection of the annual fee for the following calendar year. The representatives of the special group must make a request under this subsection by July 1 of the year preceding the year for which the change has been requested. The group may request only one (1) change in the method of collection in a ~~plate cycle~~: **calendar year**.

(j) If:

- (1) the bureau collects an annual fee as set forth in subsection (a) on behalf of a special group; and
- (2) representatives of the special group request the bureau to cease collection of the annual fee as set forth in subsection (a) on behalf of the special group, as the annual fee will be paid directly to the special group by purchasers of the special group recognition license plates;

representatives of the special group may request the bureau to change the method of collection of the annual fee for the following calendar year. The representatives of the special group must make a request under this subsection by July 1 of the year preceding the year for which the change has been requested. The group may request only one (1) change in the method of collection in a ~~plate cycle~~: **calendar year**.

SECTION 143. IC 9-18.5-12-16, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) Except as provided in IC 9-18.5-28, the bureau shall collect an annual supplemental fee of fifteen dollars (\$15) with respect to each special group recognition license plate issued under this article. The annual supplemental fee is in addition to a fee imposed under section 14(d)(2) or 15(b) of this chapter.

~~(b) An annual supplemental fee collected under subsection (a) before January 1, 2017, shall be distributed as follows:~~

- ~~(1) Five dollars (\$5) to the motor vehicle highway account.~~
- ~~(2) Five dollars (\$5) to the commission fund.~~
- ~~(3) One dollar (\$1) to the crossroads 2000 fund.~~
- ~~(4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
- ~~(5) Two dollars and seventy-five cents (\$2.75) to the commission fund.~~

~~This subsection expires January 1, 2017.~~

~~(b) An annual supplemental fee collected under subsection (a) after December 31, 2016, shall be distributed as follows:~~

- ~~(1) Fifty cents (\$0.50) to the state motor vehicle technology fund.~~
- ~~(2) One dollar (\$1) to the crossroads 2000 fund.~~



(3) For a license plate issued before July 1, 2019, as follows:

~~(A)~~ One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

~~(B)~~ **(4)** Five dollars (\$5) to the commission fund.

~~(4)~~ For a license plate issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.

(5) Any remaining amount to the motor vehicle highway account.

SECTION 144. IC 9-18.5-12-17, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 17. (a) This section applies to an application form for a special group recognition license plate that:

(1) is subject to an annual special group fee; and

(2) does not require an applicant to obtain authorization from the special group that sponsors the license plate.

(b) The application form must ~~include a box for~~ **allow** the applicant to **choose to allow the disclosure of personal information check that states the following:**

~~"By checking the above box, I am authorizing the bureau of motor vehicles to disclose my personal information included on this application form to the special group that sponsors the license plate for which I am the applicant is applying. I understand that:~~

**(c) The bureau must inform the applicant that:**

(1) the special group may contact ~~me~~ **the applicant** with information about its activities but may not use ~~my~~ **the applicant's** personal information primarily for fundraising or solicitation purposes;

(2) the bureau will not disclose ~~my~~ **the applicant's** personal information to any other person or group; and

(3) the special group will not disclose ~~my~~ **the applicant's** personal information to any other person or group without ~~my~~ **the applicant's** written consent.

~~(e)~~ **(d)** If an applicant ~~checks the box described in~~ **chooses to allow disclosure under** subsection (b), the bureau may disclose personal information about the applicant included on the application form only to the special group that sponsors the license plate.

~~(d)~~ **(e)** If a special group receives personal information disclosed under subsection ~~(e)~~; **(d)**, the special group:

(1) may contact the applicant with information about the special group's activities;

(2) may not contact the applicant primarily for fundraising or solicitation purposes; and

(3) may not disclose the applicant's personal information to any





other person or group without the applicant's written consent.

SECTION 145. IC 9-18.5-13-4, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. ~~(a) A corporation (as defined in IC 6-5.5-1-6); a municipal corporation (as defined in IC 36-1-2-10); a partnership (as defined in IC 6-3-1-19); or a sole proprietor that registers a vehicle under this title is eligible to receive an environmental license plate under this chapter.~~

~~(b) A corporation, partnership, or sole proprietor must comply with section 3 of this chapter to receive an environmental license plate.~~

~~(c) This subsection applies only to a license plate issued under IC 9-18-3-5(b) (before its expiration) or IC 9-18.1-9-4. If an officer or employee of a municipal corporation requests an environmental license plate for a vehicle that is assigned to or customarily used by the officer or employee, the officer or employee is responsible for paying all fees associated with the environmental license plate under this chapter and all annual registration fees under IC 9-18 (before its expiration), IC 9-18.1, and, if applicable, IC 9-29 (before its expiration) for the vehicle on which the environmental license plate is displayed.~~

~~(d) Notwithstanding subsection (c):~~

~~(1) an environmental license plate that is issued under this section; and~~

~~(2) all fees and taxes that have been paid to have the plate issued; are considered issued to and paid by the corporation, municipal corporation, partnership, or sole proprietor that registered the vehicle for which the plate was issued; and the corporation, municipal corporation, partnership, or sole proprietor is entitled to retain possession of the plate.~~

SECTION 146. IC 9-18.5-26-1, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. The bureau shall design and issue a Lewis and Clark expedition license plate. ~~as a special group recognition license plate under IC 9-18.5-12.~~

SECTION 147. IC 9-18.5-26-3, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) ~~The fees fee for a Lewis and Clark expedition license plate is twenty-five dollars (\$25). are as follows:~~

~~(1) An annual supplemental fee of fifteen dollars (\$15) under IC 9-18.5-12-16.~~

~~(2) An annual fee of not more than twenty-five dollars (\$25) as provided in IC 9-18.5-12-14(d)(2) or IC 9-18.5-12-15(b).~~



(b) The ~~annual~~ fee described in subsection ~~(a)(2)~~ **(a)** shall be collected by the bureau and deposited in the Lewis and Clark expedition fund established by section 4 of this chapter.

SECTION 148. IC 9-18.5-31-1, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. The bureau shall design **and issue** an Abraham ~~Lincoln~~ **Lincoln's boyhood home bicentennial** license plate.

SECTION 149. IC 9-18.5-31-2, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. ~~An Abraham Lincoln bicentennial license plate shall be available for issuance through December 31, 2013.~~ **A person that is eligible to register a vehicle under this title is eligible to receive an Abraham Lincoln's boyhood home license plate under this chapter upon doing the following:**

- (1) Completing an application for an Abraham Lincoln's boyhood home license plate.**
- (2) Paying the fees under section 6 of this chapter.**

SECTION 150. IC 9-18.5-31-3 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 3: The renewal of the registration of an Abraham Lincoln bicentennial license plate must be available through the renewal cycle in 2016, subject to IC 9-18-2-8(a) (before its expiration) or IC 9-18-1-11. A vehicle may display an Abraham Lincoln bicentennial license plate in 2017, subject to IC 9-18-2-8(a) (before its expiration) or IC 9-18-1-11.~~

SECTION 151. IC 9-18.5-31-4, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. An Abraham ~~Lincoln~~ **Lincoln's bicentennial boyhood home** license plate must include the following:

- (1) A basic design for the plate, with consecutive numbers or letters, or both, to properly identify the vehicle.
- (2) A background design, an emblem, or colors that designate the license plate as an Abraham ~~Lincoln~~ **Lincoln's bicentennial boyhood home** license plate.
- (3) Any other information the bureau considers necessary.

SECTION 152. IC 9-18.5-31-5 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 5: A person that is a resident of Indiana may apply for and receive an Abraham Lincoln bicentennial license plate for one (1) or more vehicles after doing the following:~~

- ~~(1) Completing an application for an Abraham Lincoln bicentennial license plate.~~
- ~~(2) Paying the fees under section 6 of this chapter.~~



SECTION 153. IC 9-18.5-31-6, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fee for an Abraham Lincoln ~~Lincoln's bicentennial~~ **boyhood home** license plate is twenty-five dollars (\$25).

(b) The fee described in subsection (a) shall be collected by the bureau and deposited in the Indiana State Museum Foundation trust fund established by section 7 of this chapter.

SECTION 154. IC 9-18.5-31-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 8: This chapter expires December 31, 2017.~~

SECTION 155. IC 9-18.5-34-2, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The bureau shall design and issue a license plate that designates a vehicle as a historic vehicle.

(b) A license plate issued under this section may be displayed on the following vehicles:

(1) A collector vehicle registered under IC 9-18.1-5-5.

~~(2) A military vehicle registered under IC 9-18.1-8.~~

~~(3)~~ **(2)** Any other vehicle that is:

(A) registered under ~~IC 9-18-12.5~~ **IC 9-18-12** (before its expiration) or IC 9-18.1; and

(B) ~~more than at least~~ **more than at least** twenty-five (25) years old.

(c) There is no fee for a license plate issued under this section.

SECTION 156. IC 9-19-7-2.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 2.7. An autocycle manufactured before July 1, 2015, is not required to be equipped with antilock brakes.**

SECTION 157. IC 9-20-9-8, AS AMENDED BY P.L.150-2009, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) This section does not apply to farm wagons (as defined in ~~IC 9-13-2-60(a)(1)~~. **IC 9-13-2-60(1)**). However, a farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60(2)**) that is operated on a highway may not be used to tow another vehicle.

(b) The draw bar or other connection between any two (2) vehicles, one (1) of which is towing or drawing the other upon a highway, may not exceed fifteen (15) feet in length from one (1) vehicle to the other.

(c) Each trailer and semitrailer hauled by a motor propelled vehicle must be attached to the vehicle and to each other with the forms of coupling devices that will prevent the trailer or semitrailer from being deflected more than six (6) inches from the path of the towing vehicle or to each other, by suitable safety chains or devices, one (1) on each



side of the coupling and at the extreme outer edge of the vehicle. Each chain or device and connection used must be of sufficient strength to haul the trailer when loaded.

(d) A vehicle, including a combination of vehicles engaged in interstate commerce, and any safety equipment on the vehicle, including safety chains, cables, or other devices, that is otherwise in compliance with:

- (1) the United States Department of Transportation Federal Highway Administration motor carrier safety regulations;
- (2) the motor vehicle safety standards of the National Highway Safety Bureau of the United States Department of Transportation;
- or
- (3) the successor of either or both of those agencies;

is considered to be in compliance with this section.

SECTION 158. IC 9-20-10-2, AS AMENDED BY P.L.150-2009, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) A farm wagon (as defined in ~~IC 9-13-2-60(a)(1)~~ **IC 9-13-2-60(1)**) is not subject to IC 9-20-9-8 with regard to trailers in tow.

(b) A farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60(2)**) may not be used to tow a trailer.

SECTION 159. IC 9-20-18-12.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)]: **Sec. 12.5. (a) Points assessed by the bureau of motor vehicles against a person for a violation after December 31, 2015, of a weight limitation in IC 9-20-4, IC 9-20-5, IC 9-20-11, or IC 9-20-7-1 are void.**

**(b) The denial, suspension, or revocation of an operator's, chauffeur's, or public passenger chauffeur's license by the bureau of motor vehicles that is based on the total or partial accumulation of points described in subsection (a) is void.**

SECTION 160. IC 9-21-8-35, AS AMENDED BY P.L.188-2015, SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 35. (a) Upon the immediate approach of an authorized emergency vehicle, when the person who drives the authorized emergency vehicle is giving audible signal by siren or displaying alternately flashing red, red and white, or red and blue lights, a person who drives another vehicle shall do the following unless otherwise directed by a law enforcement officer:

- (1) Yield the right-of-way.
- (2) Immediately drive to a position parallel to and as close as possible to the right-hand edge or curb of the highway clear of any



intersection.

(3) Stop and remain in the position until the authorized emergency vehicle has passed.

(b) Upon approaching a stationary authorized emergency vehicle, when the authorized emergency vehicle is giving a signal by displaying alternately flashing red, red and white, or red and blue lights, a person who drives an approaching vehicle shall:

(1) proceeding with due caution, yield the right-of-way by making a lane change into a lane not adjacent to that of the authorized emergency vehicle, if possible with due regard to safety and traffic conditions, if on a highway having at least four (4) lanes with not less than two (2) lanes proceeding in the same direction as the approaching vehicle; or

(2) proceeding with due caution, reduce the speed of the vehicle to a speed at least ten (10) miles per hour less than the posted speed limit, maintaining a safe speed for road conditions, if changing lanes would be impossible or unsafe.

A person who violates this subsection commits a Class A infraction.

(c) Upon approaching a stationary recovery vehicle, a stationary utility service vehicle (as defined in IC 8-1-8.3-5), a stationary solid waste hauler, ~~or~~ a stationary road, street, or highway maintenance vehicle, **or a stationary survey or construction vehicle**, when the vehicle is giving a signal by displaying alternately flashing amber lights, a person who drives an approaching vehicle shall:

(1) proceeding with due caution, yield the right-of-way by making a lane change into a lane not adjacent to that of the recovery vehicle, utility service vehicle, solid waste hauler, or road, street, or highway maintenance vehicle, if possible with due regard to safety and traffic conditions, if on a highway having at least four (4) lanes with not less than two (2) lanes proceeding in the same direction as the approaching vehicle; or

(2) proceeding with due caution, reduce the speed of the vehicle to a speed at least ten (10) miles per hour less than the posted speed limit, maintaining a safe speed for road conditions, if changing lanes would be impossible or unsafe.

A person who violates this section commits a Class B infraction.

(d) This section does not operate to relieve the person who drives an authorized emergency vehicle, a recovery vehicle, a utility service vehicle, solid waste hauler, ~~or~~ a road, street, or highway maintenance vehicle, **or a stationary survey or construction vehicle** from the duty to operate the vehicle with due regard for the safety of all persons using the highway.



SECTION 161. IC 9-21-8-45, AS AMENDED BY P.L.150-2009, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 45. (a) A farm wagon may not be operated on an interstate highway.

(b) In addition to the prohibition set forth in subsection (a), a farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60(2)**) may not be operated on a highway designated as a part of the state highway system under IC 8-23-4-2, except that a farm wagon may cross a state highway, other than a limited access highway, at right angles for the purpose of getting from one (1) farm field to another when the operation can be done safely. The operator shall bring the farm wagon to a complete stop before proceeding across the state highway and shall yield the right-of-way to all traffic.

SECTION 162. IC 9-22-1-1, AS AMENDED BY P.L.259-2013, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. This chapter does not apply to the following:

- (1) A vehicle in operable condition specifically adapted or constructed for operation on privately owned raceways.
- (2) A vehicle stored as the property of a member of the armed forces of the United States who is on active duty assignment.
- (3) A vehicle located on a vehicle sale lot.
- (4) A vehicle located upon property licensed or zoned as an automobile scrapyard.
- (5) ~~A~~ **An antique** vehicle registered and licensed under IC 9-18-12 **(before its expiration), a historic vehicle licensed under IC 9-18.5-34, or a military vehicle registered under IC 9-18.1-8. as an antique vehicle.**
- (6) A golf cart.
- (7) An off-road vehicle.

SECTION 163. IC 9-22-1.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this chapter, "mobile home" ~~has the meaning set forth in IC 6-6-5-1.~~ **means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place.**

SECTION 164. IC 9-24-1-7, AS AMENDED BY P.L.198-2016, SECTION 422, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) Section 1 of this chapter does not apply to the following individuals:

- (1) An individual in the service of the armed forces of the United States while operating an official motor vehicle in that service.
- (2) An individual who is at least sixteen (16) years and one hundred eighty (180) days of age, while operating:



- (A) road construction or maintenance machinery;
- (B) a ditch digging apparatus;
- (C) a well drilling apparatus; or
- (D) a concrete mixer;

that is being temporarily drawn, moved, or propelled on a highway.

(3) A nonresident who:

(A) is:

- (i) at least sixteen (16) years and one hundred eighty (180) days of age; or
- (ii) employed in Indiana;

(B) has in the nonresident's immediate possession a valid driver's license that was issued to the nonresident in the nonresident's home state or country; and

(C) is lawfully admitted into the United States;

while operating on a highway the type of motor vehicle for which the driver's license was issued, subject to the restrictions imposed by the home state or country of the individual's residence.

(4) A new Indiana resident who:

(A) possesses a valid driver's license issued by the state or country of the individual's former residence; and

(B) is lawfully admitted in the United States;

for a period of sixty (60) days after becoming an Indiana resident, and subject to the restrictions imposed by the state or country of the individual's former residence while operating upon a highway the type of motor vehicle for which the driver's license was issued.

(5) An individual while operating a farm wagon that is being temporarily drawn, moved, or propelled on a public highway. However, to operate the farm wagon on a highway, other than to temporarily draw, move, or propel it, the individual must be at least fifteen (15) years of age.

**(6) An individual who does not hold a driver's license or permit and is authorized to operate a golf cart or an off-road vehicle on the highways of a county, city, or town in accordance with an ordinance adopted under IC 9-21-1-3(a)(14) or IC 9-21-1-3.3(a).**

(b) An ordinance adopted under IC 9-21-1-3(a)(14) or IC 9-21-1-3.3(a) must require that an individual who operates a golf cart or off-road vehicle in the city, county, or town:

- (1) hold a driver's license; **or**
- (2) be at least sixteen (16) years and one hundred eighty (180)



**days of age and hold:****(A) an identification card issued under IC 9-24-16; or****(B) a photo exempt identification card issued under IC 9-24-16.5.**

SECTION 165. IC 9-24-3-1, AS AMENDED BY SEA 366-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as otherwise provided in this article, the bureau shall issue an operator's license to an individual who meets the following conditions:

(1) Satisfies the age requirements set forth in section 2.5 of this chapter.

(2) Makes proper application to the bureau under IC 9-24-9 upon a form prescribed by the bureau. The form must include an attestation concerning the number of hours of supervised driving practice that the individual has completed if the individual is required under section 2.5 of this chapter to complete a certain number of hours of supervised driving practice in order to receive an operator's license. The:

(A) parent or guardian of an applicant less than eighteen (18) years of age; or

(B) applicant, if the applicant is at least eighteen (18) years of age;

shall attest in writing under penalty of perjury to the time logged in practice driving.

(3) Satisfactorily passes the examination and tests required for issuance of an operator's license under IC 9-24-10.

(4) Except as provided in subsection (e), pays the following applicable fee:

(A) For an individual who is less than seventy-five (75) years of age, seventeen dollars and fifty cents (\$17.50).

(B) For an individual who is at least seventy-five (75) years of age but less than eighty-five (85) years of age, eleven dollars (\$11).

(C) For an individual who is at least eighty-five (85) years of age, seven dollars (\$7).

(b) A fee described in subsection (a)(4)(A) shall be distributed as follows:

(1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(2) Two dollars (\$2) to the crossroads 2000 fund.

(3) Four dollars and fifty cents (\$4.50) to the motor vehicle highway account.

~~(4) For an operator's license issued before July 1, 2019; as~~





follows:

~~(A)~~ **(4)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

~~(B)~~ **(5)** Nine dollars and twenty-five cents (\$9.25) to the commission fund.

~~(5) For an operator's license issued after June 30, 2019, ten dollars and fifty cents (\$10.50) to the commission fund:~~

(c) A fee described in subsection (a)(4)(B) shall be distributed as follows:

(1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(2) One dollar and fifty cents (\$1.50) to the crossroads 2000 fund.

(3) Three dollars (\$3) to the motor vehicle highway account.

~~(4) For an operator's license issued before July 1, 2019, as follows:~~

~~(A)~~ **(4)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

~~(B)~~ **(5)** Four dollars and seventy-five cents (\$4.75) to the commission fund.

~~(5) For an operator's license issued after June 30, 2019, six dollars (\$6) to the commission fund:~~

(d) A fee described in subsection (a)(4)(C) shall be distributed as follows:

(1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(2) One dollar (\$1) to the crossroads 2000 fund.

(3) Two dollars (\$2) to the motor vehicle highway account.

~~(4) For an operator's license issued before July 1, 2019, as follows:~~

~~(A)~~ **(4)** One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

~~(B)~~ **(5)** Two dollars and twenty-five cents (\$2.25) to the commission fund.

~~(5) For an operator's license issued after June 30, 2019, three dollars and fifty cents (\$3.50) to the commission fund:~~

(e) A fee described in subsection (a)(4) may not be charged to an individual who:

(1) is under the care and supervision of the department of child services; and

(2) meets all other requirements for an operator's license under IC 9-24.

SECTION 166. IC 9-24-6.1-2, AS ADDED BY P.L.198-2016, SECTION 452, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The bureau shall develop and



implement a commercial driver's license program to:

- (1) issue commercial driver's licenses, commercial learner's permits, and related endorsements **and restrictions**; and
- (2) regulate persons required to hold a commercial driver's license.

(b) Subject to IC 8-2.1-24-18, the program under subsection (a) must include procedures required to comply with 49 CFR 383 through 49 CFR 399.

(c) The bureau may adopt emergency rules in the manner provided under IC 4-22-2-37.1 to implement this chapter.

SECTION 167. IC 9-24-6.1-4, AS ADDED BY P.L.198-2016, SECTION 452, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The fee for a commercial driver's license issued before January 1, 2017, is thirty-six dollars (\$36). The fee shall be distributed as follows:

- (1) One dollar and fifty cents (\$1.50) to the state motor vehicle technology fund.
- (2) Fifteen dollars (\$15) to the motor vehicle highway account.
- (3) Five dollars (\$5) to the integrated public safety communications fund.
- (4) Fourteen dollars and fifty cents (\$14.50) to the commission fund.

(b) The fee for a commercial driver's license issued after December 31, 2016, is thirty-five dollars (\$35). The fee shall be distributed as follows:

- (1) Twenty-five cents (\$0.25) to the state police building account.
- (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (3) Two dollars (\$2) to the crossroads 2000 fund.

~~(4) For a commercial driver's license issued before July 1, 2019, as follows:~~

~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (5) Four dollars and seventy-five cents (\$4.75) to the commission fund.~~

~~(5) For a commercial driver's license issued after June 30, 2019, six dollars (\$6) to the commission fund.~~

(6) Any remaining amount to the motor vehicle highway account.

(c) The fee for a commercial learner's permit is seventeen dollars (\$17). The fee shall be distributed as follows:

- (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (2) Two dollars (\$2) to the crossroads 2000 fund.
- (3) ~~For a commercial learner's permit issued before July 1, 2019;~~



One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(4) To the commission fund as follows:

(A) For a commercial learner's permit issued before January 1, 2017, twelve dollars and seventy-five cents (\$12.75).

(B) For a commercial learner's permit issued after December 31, 2016, and before July 1, 2019, five dollars (\$5).

~~(C) For a commercial learner's permit issued after June 30, 2019, six dollars and twenty-five cents (\$6.25).~~

(5) To the motor vehicle highway account as follows:

(A) For a commercial learner's permit issued before January 1, 2017, fifty cents (\$0.50).

(B) For a commercial learner's permit issued after December 31, 2016, eight dollars and twenty-five cents (\$8.25).

(d) The payment of a fee imposed under this section does not relieve the holder of a commercial driver's license or commercial learner's permit of responsibility for the following fees, as applicable:

(1) The fee to issue an amended or a replacement license or permit **under IC 9-24-14-1.**

(2) A fee to add or remove an endorsement to a license or permit **under subsection (e) or IC 9-24-8.5-3.**

(3) The administrative penalty for the delinquent renewal of a license or permit **under IC 9-24-12-13.**

**(e) The fee to add or remove an endorsement, other than a motorcycle endorsement, to a commercial driver's license or commercial learner's permit is nineteen dollars (\$19). The fee shall be distributed as follows:**

**(1) Fifty cents (\$0.50) to the state motor vehicle technology fund.**

**(2) One dollar and twenty-five cents (\$1.25) to the motor vehicle highway account.**

**(3) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.**

**(4) Sixteen dollars (\$16) to the commission fund.**

SECTION 168. IC 9-24-7-1, AS AMENDED BY SEA 366-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) The bureau shall issue a learner's permit to an individual who satisfies the following conditions:

(1) Makes a proper application in the form and manner prescribed by the bureau.

(2) Except as provided in subsection (d), pays a fee under subsection (b) or (c), as applicable.



(3) If less than eighteen (18) years of age, is not ineligible under IC 9-24-2-1.

(4) Has passed a written examination as required under IC 9-24-10.

(5) Either:

(A) is at least sixteen (16) years of age; or

(B) if at least fifteen (15) years of age but less than sixteen (16) years of age, is enrolled in an approved driver education course.

(b) The fee for a learner's permit issued before January 1, 2017, is nine dollars and fifty cents (\$9.50). The fee shall be distributed as follows:

(1) Fifty cents (\$0.50) to the motor vehicle highway account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Two dollars (\$2) to the crossroads 2000 fund.

(4) One dollar and seventy-five cents (\$1.75) to the integrated public safety communications fund.

(5) Four dollars and seventy-five cents (\$4.75) to the commission fund.

(c) The fee for a learner's permit issued after December 31, 2016, is nine dollars (\$9). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the motor vehicle highway account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) Two dollars (\$2) to the crossroads 2000 fund.

~~(4) For a learner's permit issued before July 1, 2019, as follows:~~

~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(B) (5) Five dollars (\$5) to the commission fund.~~

~~(5) For a learner's permit issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~

(d) A fee described in subsection (a) may not be charged to an individual who:

(1) is under the care and supervision of the department of child services; and

(2) meets all other requirements for a learner's permit under IC 9-24.

SECTION 169. IC 9-24-8-3, AS AMENDED BY P.L.198-2016, SECTION 459, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The bureau shall issue a motorcycle learner's permit to an individual who meets the following conditions:



- (1) The individual holds a valid driver's license issued under this article.
  - (2) The individual passes a written examination developed by the bureau concerning the safe operation of a motorcycle.
  - (3) The individual makes a proper application in the form and manner prescribed by the bureau.
  - (4) The individual pays the appropriate fee under subsection (c) or (d).
- (b) A motorcycle learner's permit authorizes the holder to operate a motorcycle or Class A motor driven cycle upon a highway under the following conditions:
- (1) The holder wears a helmet that meets the standards described in 49 CFR 571.218 as in effect January 1, 2000.
  - (2) The motorcycle or Class A motor driven cycle is operated only during the period from one-half (1/2) hour before sunrise to one-half (1/2) hour after sunset.
  - (3) The motorcycle or Class A motor driven cycle does not carry passengers other than the operator.
- (c) The fee for a motorcycle learner's permit issued before January 1, 2017, is nine dollars and fifty cents (\$9.50). The fee shall be distributed as follows:
- (1) One dollar (\$1) to the state motor vehicle technology fund.
  - (2) One dollar (\$1) to the motor vehicle highway account.
  - (3) Two dollars (\$2) to the crossroads 2000 fund.
  - (4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.
  - (5) Four dollars and twenty-five cents (\$4.25) to the commission fund.
- (d) The fee for a motorcycle learner's permit issued after December 31, 2016, is nine dollars (\$9). The fee shall be distributed as follows:
- (1) Twenty-five cents (\$0.25) to the motor vehicle highway account.
  - (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
  - (3) Two dollars (\$2) to the crossroads 2000 fund.
  - ~~(4) For a motorcycle learner's permit issued before July 1, 2019, as follows:~~
  - ~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
  - ~~(B) (5) Five dollars (\$5) to the commission fund.~~
  - ~~(5) For a motorcycle learner's permit issued after June 30, 2019, six dollars and twenty-five cents (\$6.25) to the commission fund.~~
- (e) The fee for a motorcycle operational skills test administered



under this chapter is as follows:

- (1) For tests given by state employees, the fee is five dollars (\$5) and shall be deposited in the motor vehicle highway account under IC 8-14-1.
- (2) For tests given by a contractor approved by the bureau, the fee is:
  - (A) determined under rules adopted by the bureau under IC 4-22-2 to cover the direct costs of administering the test; and
  - (B) paid to the contractor.

SECTION 170. IC 9-24-8.5-3, AS ADDED BY P.L.198-2016, SECTION 461, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The bureau shall add a motorcycle endorsement to a driver's license if the holder meets the following conditions:

- (1) Is at least sixteen (16) years and one hundred eighty (180) days of age.
- (2) Makes a proper application in the form and manner prescribed by the bureau.
- (3) Has passed a written examination developed by the bureau concerning the safe operation of a motorcycle.
- (4) Satisfactorily completes an operational skills test at a location approved by the bureau.
- (5) Pays a fee of nineteen dollars (\$19). The fee shall be distributed as follows:
  - (A) Fifty cents (\$0.50) to the state motor vehicle technology fund.
  - (B) One dollar and twenty-five cents (\$1.25) to the motor vehicle highway account.
  - ~~(C) For an endorsement issued before July 1, 2019:~~
  - ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~
  - ~~(ii) (D) Sixteen dollars (\$16) to the commission fund.~~
  - ~~(D) For an endorsement issued after June 30, 2019; seventeen dollars and twenty-five cents (\$17.25) to the commission fund.~~
- (b) The bureau may waive the testing requirements under subsection (a)(3) and (a)(4) for an individual who satisfactorily completes a motorcycle operator safety course approved by the bureau as set forth in IC 9-27-7.
- (c) The bureau may waive the operational skills test under subsection (a)(4) for an individual who holds a valid motorcycle endorsement or motorcycle license from any other jurisdiction.



(d) An individual who fails the operational skills test under subsection (a)(4) three (3) consecutive times is not eligible to retake the test until two (2) months after the date of the most recent failed test.

(e) The fee for a motorcycle operational skills test administered under this chapter is as follows:

(1) For tests given by state employees, the fee is five dollars (\$5) and shall be deposited in the motor vehicle highway account under IC 8-14-1.

(2) For tests given by a contractor approved by the bureau, the fee is:

(A) determined under rules adopted by the bureau under IC 4-22-2 to cover the direct costs of administering the test; and

(B) paid to the contractor.

SECTION 171. IC 9-24-8.5-4.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 4.5. A landowner who authorizes the use of the landowner's land for purposes of the administration of an operational skills test under section 3 of this chapter is not held civilly liable for injury or death to persons or for damage to property that occurs during the course of testing.**

SECTION 172. IC 9-24-8.5-5, AS ADDED BY P.L.198-2016, SECTION 461, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. The bureau shall add a for-hire endorsement to an operator's license if the holder meets the following conditions:

(1) Is at least eighteen (18) years of age.

(2) Has held a valid driver's license for more than one (1) year.

(3) Makes a proper application in a form and manner prescribed by the bureau.

(4) Satisfactorily passes a written test approved by the bureau.

(5) Pays a fee of nineteen dollars (\$19). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar and twenty-five cents (\$1.25) to the motor vehicle highway account.

~~(C) For an endorsement issued before July 1, 2019:~~

~~(i) (C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (D) Sixteen dollars (\$16) to the commission fund.~~

~~(D) For an endorsement issued after June 30, 2019, seventeen~~



~~dollars and twenty-five cents (\$17.25) to the commission fund.~~

SECTION 173. IC 9-24-10-1, AS AMENDED BY P.L.198-2016, SECTION 471, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. An individual who applies under this chapter for a permit or driver's license and who is required by this chapter to take an examination shall:

- (1) appear before a member of the bureau or commission; or
- (2) appear before an instructor having an endorsement under IC 9-27-6-8; ~~who did not instruct the individual applying for the license or permit in driver education;~~

and be examined concerning the applicant's qualifications and ability to operate a motor vehicle upon a highway.

SECTION 174. IC 9-24-12-5, AS AMENDED BY P.L.198-2016, SECTION 494, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) Except as provided in subsection (b), and subject to subsection (d), an individual applying for renewal of an operator's, a chauffeur's, or a public passenger chauffeur's license, including any endorsements in effect with respect to the license, must apply in person at a license branch and do the following:

- (1) Pass an eyesight examination.
- (2) Pass a written examination if:
  - (A) the applicant has at least six (6) active points on the applicant's driving record maintained by the bureau;
  - (B) the applicant has not reached the applicant's twenty-first birthday and has active points on the applicant's driving record maintained by the bureau; or
  - (C) the applicant is in possession of a driver's license that is expired beyond one hundred eighty (180) days.

(b) The bureau may adopt rules under IC 4-22-2 concerning the ability of a holder of an operator's, a chauffeur's, or a public passenger chauffeur's license to renew the license, including any endorsements in effect with respect to the license, by mail or by electronic service. If rules are adopted under this subsection, the rules must provide that an individual's renewal by mail or by electronic service is subject to the following conditions:

- (1) A valid computerized image of the individual must exist within the records of the bureau.
- (2) The previous renewal of the individual's operator's, chauffeur's, or public passenger chauffeur's license must not have been by mail or by electronic service.
- (3) The application for or previous renewal of the individual's





license must have included a test of the individual's eyesight approved by the bureau.

(4) If the individual were applying for the license renewal in person at a license branch, the individual would not be required under subsection (a)(2) to submit to a written examination.

(5) The individual must be a citizen of the United States, as shown in the records of the bureau.

(6) There must not have been any change in the:

(A) address; or

(B) name;

of the individual since the issuance or previous renewal of the individual's operator's, chauffeur's, or public passenger chauffeur's license.

(7) The operator's, chauffeur's, or public passenger chauffeur's license of the individual must not be:

(A) suspended; or

(B) expired more than one hundred eighty (180) days;

at the time of the application for renewal.

(8) The individual must be less than seventy-five (75) years of age at the time of the application for renewal.

(c) An individual applying for the renewal of an operator's, a chauffeur's, or a public passenger chauffeur's license, including any endorsements in effect with respect to the license, must apply in person at a license branch under subsection (a) if the individual is not entitled to apply by mail or by electronic service under rules adopted under subsection (b).

(d) The bureau may not issue or renew a chauffeur's or a public passenger chauffeur's license after December 31, 2016. If a holder of a chauffeur's or a public passenger chauffeur's license applies after December 31, 2016, for renewal of the chauffeur's or public passenger chauffeur's license, the bureau shall issue to the holder an operator's license with a for-hire endorsement if the holder:

(1) applies in a form and manner prescribed by the bureau; and

(2) satisfies the requirements for renewal of an operator's license, including the fee and examination requirements under this section.

(e) An individual applying for the renewal of an operator's license shall pay the following applicable fee:

(1) If the individual is less than seventy-five (75) years of age, seventeen dollars and fifty cents (\$17.50). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology



fund.

(B) Two dollars (\$2) to the crossroads 2000 fund.

(C) Four dollars and fifty cents (\$4.50) to the motor vehicle highway account.

~~(D) For an operator's license renewed before July 1, 2019, as follows:~~

~~(i) (D) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (E) Nine dollars and twenty-five cents (\$9.25) to the commission fund.~~

~~(E) For an operator's license renewed after June 30, 2019, ten dollars and fifty cents (\$10.50) to the commission fund.~~

(2) If the individual is at least seventy-five (75) years of age and less than eighty-five (85) years of age, eleven dollars (\$11). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar and fifty cents (\$1.50) to the crossroads 2000 fund.

(C) Three dollars (\$3) to the motor vehicle highway account.

~~(D) For an operator's license renewed before July 1, 2019, as follows:~~

~~(i) (D) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (E) Four dollars and seventy-five cents (\$4.75) to the commission fund.~~

~~(E) For an operator's license renewed after June 30, 2019, six dollars (\$6) to the commission fund.~~

(3) If the individual is at least eighty-five (85) years of age, seven dollars (\$7). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar (\$1) to the crossroads 2000 fund.

(C) Two dollars (\$2) to the motor vehicle highway account.

~~(D) For an operator's license renewed before July 1, 2019, as follows:~~

~~(i) (D) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.~~

~~(ii) (E) Two dollars and twenty-five cents (\$2.25) to the commission fund.~~

~~(E) For an operator's license renewed after June 30, 2019, three dollars and fifty cents (\$3.50) to the commission fund.~~



A fee paid under this subsection after December 31, 2016, includes the renewal of any endorsements that are in effect with respect to the operator's license at the time of renewal.

(f) An individual applying for the renewal of a chauffeur's license shall pay the following applicable fee:

(1) For an individual who is less than seventy-five (75) years of age, twenty-two dollars and fifty cents (\$22.50). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) Four dollars (\$4) to the crossroads 2000 fund.

(C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(D) Seven dollars and seventy-five cents (\$7.75) to the commission fund.

(E) Nine dollars (\$9) to the motor vehicle highway account.

(2) For an individual who is at least seventy-five (75) years of age, eighteen dollars and fifty cents (\$18.50). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) Four dollars (\$4) to the crossroads 2000 fund.

(C) Six dollars (\$6) to the motor vehicle highway account.

(D) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(E) Six dollars and seventy-five cents (\$6.75) to the commission fund.

This subsection expires December 31, 2016.

(g) An individual applying for the renewal of a public passenger chauffeur's license shall pay a fee of eighteen dollars and fifty cents (\$18.50). The fee shall be distributed as follows:

(1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(2) Four dollars (\$4) to the crossroads 2000 fund.

(3) Six dollars (\$6) to the motor vehicle highway account.

(4) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(5) Six dollars and seventy-five cents (\$6.75) to the commission fund.

This subsection expires December 31, 2016.

SECTION 175. IC 9-24-13-4, AS AMENDED BY P.L.198-2016, SECTION 502, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. If:



- (1) an individual holding a driver's license or permit issued under this article changes the address shown on the driver's license or permit application; or
- (2) the name of a licensee or permittee is changed by marriage or otherwise;

the licensee or permittee shall make application for an amended driver's license or permit under IC 9-24-9 containing the correct information within thirty (30) days of the change. **For fee purposes, the application shall be treated as a replacement license under IC 9-24-14-1.**

SECTION 176. IC 9-24-14-1, AS AMENDED BY P.L.198-2016, SECTION 504, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. If a permit or driver's license issued under this article is lost or destroyed, and as provided in section 3.5 of this chapter, the individual to whom the permit or driver's license was issued may obtain a replacement if the individual pays a fee as follows:

- (1) For a replacement permit or driver's license, other than a commercial driver's license, issued before January 1, 2017, ten dollars and fifty cents (\$10.50). The fee shall be distributed as follows:
  - (A) Fifty cents (\$0.50) to the state motor vehicle technology fund.
  - (B) One dollar and fifty cents (\$1.50) to the crossroads 2000 fund.
  - (C) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.
  - (D) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.
  - (E) Five dollars and seventy-five cents (\$5.75) to the commission fund.
- (2) For a replacement commercial driver's license issued before January 1, 2017, five dollars and fifty cents (\$5.50). The fee shall be distributed as follows:
  - (A) Fifty cents (\$0.50) to the state motor vehicle technology fund.
  - (B) One dollar (\$1) to the crossroads 2000 fund.
  - (C) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.
  - (D) Two dollars and fifty cents (\$2.50) to the commission fund.
- (3) For a replacement permit or driver's license issued after



December 31, 2016, nine dollars (\$9). The fee shall be distributed as follows:

- (A) Twenty-five cents (\$0.25) to the motor vehicle highway account.
- (B) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- (C) One dollar and twenty-five cents (\$1.25) **to the integrated public safety communications fund.** as follows:
  - (i) ~~For a replacement issued before July 1, 2019, to the integrated public safety communications fund.~~
  - (ii) ~~For a replacement issued after June 30, 2019, to the commission fund.~~
- (D) Two dollars (\$2) to the crossroads 2000 fund.
- (E) Five dollars (\$5) to the commission fund.

SECTION 177. IC 9-24-16-10, AS AMENDED BY SEA 366-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) The bureau may:

- (1) adopt rules under IC 4-22-2, including rules to:
  - (A) verify an applicant's identity, lawful status, and residence; and
  - (B) invalidate on a temporary basis a license or permit that was issued based on fraudulent documentation; and
- (2) prescribe all forms necessary;

to implement this chapter.

- (b) The bureau may not impose a fee for the issuance of:
  - (1) an original;
  - (2) a renewal of an;
  - (3) a replacement; or
  - (4) an amended;

identification card to an individual described in subsection (c). For purposes of this subsection, the amendment of an identification card includes the addition of a Class B motor driven cycle endorsement to the identification card.

(c) An identification card must be issued without the payment of a fee or charge to an individual who does not have a valid Indiana driver's license if the individual:

- (1) will be at least eighteen (18) years of age and eligible to vote in the next general, municipal, or special election; or
- (2) is:
  - (A) at least sixteen (16) years of age; and
  - (B) under the care and supervision of the department of child services.



(d) The fee to issue, renew, replace, or amend an identification card issued before January 1, 2017, is as follows:

(1) To an individual who is less than sixty-five (65) years of age, eleven dollars and fifty cents (\$11.50). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(C) Two dollars and seventy-five cents (\$2.75) to the motor vehicle highway account.

(D) Seven dollars (\$7) to the commission fund.

(2) To an individual who is at least sixty-five (65) years of age or to an individual with a physical disability who is not entitled to obtain a driver's license, nine dollars (\$9). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

(C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(D) Five dollars and seventy-five cents (\$5.75) to the commission fund.

(e) The fee to issue, renew, replace, or amend an identification card issued after December 31, 2016, is nine dollars (\$9). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the motor vehicle highway account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) One dollar and twenty-five cents (\$1.25) ~~as follows:~~ **to the integrated public safety communications fund.**

~~(A) For a replacement issued before July 1, 2019, to the integrated public safety communications fund.~~

~~(B) For a replacement issued after June 30, 2019, to the commission fund.~~

(4) Two dollars (\$2) to the crossroads 2000 fund.

(5) Five dollars (\$5) to the commission fund.

SECTION 178. IC 9-24-16-11.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11.6. **Except as provided in IC 9-24-1-7(b)**, an identification card issued under this chapter may not be used to identify the person who holds the



identification card as the operator of a motor vehicle.

SECTION 179. IC 9-24-16.5-8, AS ADDED BY P.L.197-2015, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. **Except as provided in IC 9-24-1-7(b)**, a photo exempt identification card issued under this chapter may not be used to identify the individual who holds the photo exempt identification card as the operator of a motor vehicle.

SECTION 180. IC 9-24-16.5-14, AS ADDED BY P.L.198-2016, SECTION 518, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) The fee to issue, renew, replace, or amend a photo exempt identification card issued before January 1, 2017, is as follows:

(1) To an individual who is less than sixty-five (65) years of age, eleven dollars and fifty cents (\$11.50). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(C) Two dollars and seventy-five cents (\$2.75) to the motor vehicle highway account.

(D) Seven dollars (\$7) to the commission fund.

(2) To an individual who is at least sixty-five (65) years of age or to an individual with a physical disability who is not entitled to obtain a driver's license, nine dollars (\$9). The fee shall be distributed as follows:

(A) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(B) One dollar and fifty cents (\$1.50) to the motor vehicle highway account.

(C) One dollar and twenty-five cents (\$1.25) to the integrated public safety communications fund.

(D) Five dollars and seventy-five cents (\$5.75) to the commission fund.

(b) The fee to issue, renew, replace, or amend a photo exempt identification card issued after December 31, 2016, is nine dollars (\$9). The fee shall be distributed as follows:

(1) Twenty-five cents (\$0.25) to the motor vehicle highway account.

(2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

(3) One dollar and twenty-five cents (\$1.25) ~~as follows:~~ **to the integrated public safety communications fund.**



(A) For a replacement issued before July 1, 2019, to the integrated public safety communications fund.

(B) For a replacement issued after June 30, 2019, to the commission fund.

(4) Two dollars (\$2) to the crossroads 2000 fund.

(5) Five dollars (\$5) to the commission fund.

SECTION 181. IC 9-30-16-1, AS AMENDED BY P.L.198-2016, SECTION 607, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as provided in subsection (b), the following are ineligible for specialized driving privileges under this chapter:

(1) A person who has never been an Indiana resident.

(2) A person seeking specialized driving privileges with respect to a suspension based on the person's refusal to submit to a chemical test offered under IC 9-30-6 or IC 9-30-7.

**(3) A person whose driving privileges have been suspended or revoked under IC 9-24-10-7(b)(2)(A).**

(b) This chapter applies to the following:

(1) A person who held an operator's, a commercial driver's, a public passenger chauffeur's, or a chauffeur's license at the time of:

(A) the criminal conviction for which the operation of a motor vehicle is an element of the offense;

(B) any criminal conviction for an offense under IC 9-30-5; or

(C) committing the infraction of exceeding a worksite speed limit for the second time in one (1) year under IC 9-21-5-11(f).

(2) A person who:

(A) has never held a valid Indiana driver's license or does not currently hold a valid Indiana learner's permit; and

(B) was an Indiana resident when the driving privileges for which the person is seeking specialized driving privileges were suspended.

(c) Except as specifically provided in this chapter, a court may suspend the driving privileges of a person convicted of any of the following offenses for a period up to the maximum allowable period of incarceration under the penalty for the offense:

(1) Any criminal conviction in which the operation of a motor vehicle is an element of the offense.

(2) Any criminal conviction for an offense under IC 9-30-5.

(3) Any offense under IC 35-42-1, IC 35-42-2, or IC 35-44.1-3-1 that involves the use of a vehicle.

(d) Except as provided in section 3.5 of this chapter, a suspension





of driving privileges under this chapter may begin before the conviction. Multiple suspensions of driving privileges ordered by a court that are part of the same episode of criminal conduct shall be served concurrently. A court may grant credit time for any suspension that began before the conviction, except as prohibited by section 6(a)(2) of this chapter.

(e) If a person has had an ignition interlock device installed as a condition of specialized driving privileges or under IC 9-30-6-8(d), the period of the installation shall be credited as part of the suspension of driving privileges.

(f) This subsection applies to a person described in subsection (b)(2). A court shall, as a condition of granting specialized driving privileges to the person, require the person to apply for and obtain an Indiana driver's license.

SECTION 182. IC 9-30-16-2, AS AMENDED BY P.L.188-2015, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The court shall order **that the license driving privileges** of a person **are** suspended for a period of at least one (1) year for a person convicted of the following:

- (1) An offense that includes the element of causing or resulting in serious bodily injury while operating a motor vehicle.
- (2) An offense under IC 9-30-5 that includes the element of causing or resulting in serious bodily injury.
- (3) An offense under IC 9-30-5 when the person has a prior conviction for an offense under IC 9-30-5.

(b) A person whose driving privileges are suspended under subsection (a) is eligible for specialized driving privileges under section 3 of this chapter.

(c) If a person is convicted of an offense that includes the element of causing the death of another person and the offense involved the operation of a motor vehicle or was an offense under IC 9-30-5, the court shall order that the person's driving privileges are suspended for a period of at least two (2) years and not more than the maximum allowable period of incarceration of the criminal penalty for the offense. A person whose driving privileges are suspended under this section is not eligible for specialized driving privileges under section 3 of this chapter.

SECTION 183. IC 14-8-2-185, AS AMENDED BY P.L.86-2010, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 185. (a) "Off-road vehicle", for purposes of IC 14-16-1 and IC 14-19-1-0.5, means a motor driven vehicle capable of cross-country travel:



- (1) without benefit of a road; and
  - (2) on or immediately over land, water, snow, ice, marsh, swampland, or other natural terrain.
- (b) The term includes the following:
- (1) A multiwheel drive or low pressure tire vehicle.
  - (2) An amphibious machine.
  - (3) A ground effect air cushion vehicle.
  - (4) An all-terrain vehicle (as defined in section 5.7 of this chapter).
  - (5) A recreational off-highway vehicle (as defined in section 233.5 of this chapter).
  - (6) Other means of transportation deriving motive power from a source other than muscle or wind.
- (c) The term does not include the following:
- (1) A farm vehicle being used for farming, including, but not limited to, a farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~): **IC 9-13-2-60(2)**.
  - (2) A vehicle used for military or law enforcement purposes.
  - (3) A construction, mining, or other industrial related vehicle used in performance of the vehicle's common function, including, but not limited to, a farm wagon (as defined in ~~IC 9-13-2-60(a)(3)~~): **IC 9-13-2-60(2)**.
  - (4) A snowmobile (as defined by section 261 of this chapter).
  - (5) A registered aircraft.
  - (6) Any other vehicle properly registered by the bureau of motor vehicles.
  - (7) Any watercraft that is registered under Indiana statutes.
  - (8) A golf cart vehicle.

SECTION 184. IC 14-16-1-20, AS AMENDED BY P.L.198-2016, SECTION 642, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 20. (a) Except as provided in IC 9-21-1-3(a)(14) and IC 9-21-1-3.3, an individual may not operate a vehicle required to be registered under this chapter, under IC 9-18-2.5 (before its expiration), or under IC 9-18.1-14 upon a public highway, street, or rights-of-way thereof or on a public or private parking lot not specifically designated for the use of vehicles, except under the following conditions:

- (1) A vehicle may be operated on the public right-of-way adjacent to the traveled part of the public highway, except a limited access highway, if there is sufficient width to operate at a reasonable distance off and away from the traveled part and in a manner so as not to endanger life or property.



(2) The operator of a vehicle may cross a public highway, other than a limited access highway, at right angles for the purpose of getting from one (1) area to another when the operation can be done in safety. The operator shall bring the vehicle to a complete stop before proceeding across a public highway and shall yield the right-of-way to all traffic.

(3) Notwithstanding this section, a vehicle may be operated on a highway in a county road system outside the corporate limits of a city or town if the highway is designated for this purpose by the county highway department having jurisdiction.

(4) A law enforcement officer of a city, town, or county or the state may authorize use of a vehicle on the public highways, streets, and rights-of-way within the officer's jurisdiction during emergencies when conventional motor vehicles cannot be used for transportation due to snow or other extreme highway conditions.

(5) A vehicle may be operated on a street or highway for a special event of limited duration conducted according to a prearranged schedule only under permit from the governmental unit having jurisdiction. The event may be conducted on the frozen surface of public waters only under permit from the department.

(b) An individual less than fourteen (14) years of age may not operate a vehicle without immediate supervision of an individual at least eighteen (18) years of age, except on land owned or under the control of the individual or the individual's parent or legal guardian.

(c) **Except as provided in IC 9-21-1-3(a)(14) and IC 9-21-1-3.3,** an individual may not operate a vehicle on a public highway without a valid motor vehicle driver's license.

(d) A vehicle may not be used to hunt, pursue, worry, or kill a wild bird or a domestic or wild animal.

SECTION 185. IC 20-26-11-13, AS AMENDED BY P.L.197-2016, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) As used in this section, the following terms have the following meanings:

(1) "Class of school" refers to a classification of each school or program in the transferee corporation by the grades or special programs taught at the school. Generally, these classifications are denominated as kindergarten, elementary school, middle school or junior high school, high school, and special schools or classes, such as schools or classes for special education, career and technical education, or career education.

(2) "Special equipment" means equipment that during a school



year:

- (A) is used only when a child with disabilities is attending school;
- (B) is not used to transport a child to or from a place where the child is attending school;
- (C) is necessary for the education of each child with disabilities that uses the equipment, as determined under the individualized education program for the child; and
- (D) is not used for or by any child who is not a child with disabilities.

(3) "Student enrollment" means the following:

- (A) The total number of students in kindergarten through grade 12 who are enrolled in a transferee school corporation on a date determined by the state board.
- (B) The total number of students enrolled in a class of school in a transferee school corporation on a date determined by the state board.

However, a kindergarten student shall be counted under clauses (A) and (B) as one-half (1/2) student. The state board may select a different date for counts under this subdivision. However, the same date shall be used for all school corporations making a count for the same class of school.

(b) Each transferee corporation is entitled to receive for each school year on account of each transferred student, except a student transferred under section 6 of this chapter, transfer tuition from the transferor corporation or the state as provided in this chapter. Transfer tuition equals the amount determined under STEP THREE of the following formula:

STEP ONE: Allocate to each transfer student the capital expenditures for any special equipment used by the transfer student and a proportionate share of the operating costs incurred by the transferee school for the class of school where the transfer student is enrolled.

STEP TWO: If the transferee school included the transfer student in the transferee school's current ADM, allocate to the transfer student a proportionate share of the following general fund revenues of the transferee school:

- (A) State tuition support distributions received during the calendar year in which the school year ends.
- (B) Property tax levies under IC 20-45-7 and IC 20-45-8 for the calendar year in which the school year ends.
- (C) The sum of the following excise tax revenue received for



deposit in the calendar year in which the school year begins:

- (i) Financial institution excise tax revenue (IC 6-5.5).
- (ii) ~~Motor~~ Vehicle excise taxes (IC 6-6-5).
- (iii) Commercial vehicle excise taxes (IC 6-6-5.5).
- (iv) Boat excise tax (IC 6-6-11).
- (v) Aircraft license excise tax (IC 6-6-6.5).

(D) Allocations to the transferee school under IC 6-3.6.

STEP THREE: Determine the greater of:

- (A) zero (0); or
- (B) the result of subtracting the STEP TWO amount from the STEP ONE amount.

If a child is placed in an institution or facility in Indiana by or with the approval of the department of child services, the institution or facility shall charge the department of child services for the use of the space within the institution or facility (commonly called capital costs) that is used to provide educational services to the child based upon a prorated per student cost.

(c) Operating costs shall be determined for each class of school where a transfer student is enrolled. The operating cost for each class of school is based on the total expenditures of the transferee corporation for the class of school from its general fund expenditures as specified in the classified budget forms prescribed by the state board of accounts. This calculation excludes:

- (1) capital outlay;
- (2) debt service;
- (3) costs of transportation;
- (4) salaries of board members;
- (5) contracted service for legal expenses; and
- (6) any expenditure that is made from extracurricular account receipts;

for the school year.

(d) The capital cost of special equipment for a school year is equal to:

- (1) the cost of the special equipment; divided by
- (2) the product of:
  - (A) the useful life of the special equipment, as determined under the rules adopted by the state board; multiplied by
  - (B) the number of students using the special equipment during at least part of the school year.

(e) When an item of expense or cost described in subsection (c) cannot be allocated to a class of school, it shall be prorated to all classes of schools on the basis of the student enrollment of each class



in the transferee corporation compared with the total student enrollment in the school corporation.

(f) Operating costs shall be allocated to a transfer student for each school year by dividing:

- (1) the transferee school corporation's operating costs for the class of school in which the transfer student is enrolled; by
- (2) the student enrollment of the class of school in which the transfer student is enrolled.

When a transferred student is enrolled in a transferee corporation for less than the full school year of student attendance, the transfer tuition shall be calculated by the part of the school year for which the transferred student is enrolled. A school year of student attendance consists of the number of days school is in session for student attendance. A student, regardless of the student's attendance, is enrolled in a transferee school unless the student is no longer entitled to be transferred because of a change of residence, the student has been excluded or expelled from school for the balance of the school year or for an indefinite period, or the student has been confirmed to have withdrawn from school. The transferor and the transferee corporation may enter into written agreements concerning the amount of transfer tuition due in any school year. If an agreement cannot be reached, the amount shall be determined by the state board, and costs may be established, when in dispute, by the state board of accounts.

(g) A transferee school shall allocate revenues described in subsection (b) STEP TWO to a transfer student by dividing:

- (1) the total amount of revenues received during a period; by
- (2) the current ADM of the transferee school for the period in which the revenues are received.

However, for state tuition support distributions or any other state distribution computed using less than the total current ADM of the transferee school, the transferee school shall allocate the revenues to the transfer student by dividing the revenues that the transferee school is eligible to receive during the period by the student count used to compute the state distribution.

(h) Instead of the payments provided in subsection (b), the transferor corporation or state owing transfer tuition may enter into a long term contract with the transferee corporation governing the transfer of students. The contract may:

- (1) be entered into for a period of not more than five (5) years with an option to renew;
- (2) specify a maximum number of students to be transferred; and
- (3) fix a method for determining the amount of transfer tuition



and the time of payment, which may be different from that provided in section 14 of this chapter.

(i) A school corporation may negotiate transfer tuition agreements with a neighboring school corporation that can accommodate additional students. Agreements under this section may:

- (1) be for one (1) year or longer; and
- (2) fix a method for determining the amount of transfer tuition or time of payment that is different from the method, amount, or time of payment that is provided in this section or section 14 of this chapter.

A school corporation may not transfer a student under this section without the prior approval of the child's parent.

SECTION 186. IC 20-40-8-1, AS AMENDED BY P.L.229-2011, SECTION 196, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this chapter, "calendar year distribution" means the sum of the following:

- (1) A school corporation's:
  - (A) state tuition support; and
  - (B) maximum permissible tuition support levy (as defined in IC 20-45-1-15 before its repeal);
 for the calendar year.
- (2) The sum of the following excise tax revenue of the school corporation for the immediately preceding calendar year:
  - (A) Financial institution excise tax revenue (IC 6-5.5).
  - (B) ~~Motor~~ Vehicle excise taxes (IC 6-6-5).
  - (C) Commercial vehicle excise taxes (IC 6-6-5.5).
  - (D) Boat excise tax (IC 6-6-11).
  - (E) Aircraft license excise tax (IC 6-6-6.5).

SECTION 187. IC 24-4.6-5-3, AS ADDED BY P.L.97-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. As used in this chapter, "vehicle" has the meaning set forth in ~~IC 6-6-5-1(a)~~ **IC 6-6-5-1(b)**.

SECTION 188. IC 34-30-2-28.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 28.7. IC 9-24-8.5-4.5 (Concerning land owners who authorize the bureau of motor vehicles to use their land for purposes of administering an operational skills test in connection with awarding a motorcycle endorsement).**

SECTION 189. IC 34-52-2-7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 7. (a) This section applies to a class action against the state.**



**(b) This section applies to an action filed after June 30, 2017.**

**(c) Subject to the requirements of this chapter, a court shall not award attorney's fees without conducting a hearing.**

**(d) A hearing to determine the award of attorney's fees under this section may include:**

- (1) presentation of evidence;**
- (2) testimony of expert witnesses; and**
- (3) any other evidence the court requires to make its determination.**

SECTION 190. IC 35-52-6-24.7, AS ADDED BY P.L.146-2016, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 24.7. IC 6-3.5-10-13 defines crimes concerning the municipal ~~motor vehicle license excise surtax~~ **tax**.

SECTION 191. IC 36-7-4-1318, AS AMENDED BY P.L.197-2016, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1318. (a) A unit may not adopt an impact fee ordinance under section 1311 of this chapter unless the unit has prepared or substantially updated a zone improvement plan for each impact zone during the immediately preceding one (1) year period. A single zone improvement plan may be used for two (2) or more infrastructure types if the impact zones for the infrastructure types are congruent.

(b) Each zone improvement plan must contain the following information:

- (1) A description of the nature and location of existing infrastructure in the impact zone.
- (2) A determination of the current level of service.
- (3) Establishment of a community level of service. A unit may provide that the unit's current level of service is the unit's community level of service in the zone improvement plan.
- (4) An estimate of the nature and location of development that is expected to occur in the impact zone during the following ten (10) year period.
- (5) An estimate of the nature, location, and cost of infrastructure that is necessary to provide the community level of service for the development described in subdivision (4). The plan must indicate the proposed timing and sequencing of infrastructure installation.
- (6) A general description of the sources and amounts of money used to pay for infrastructure during the previous five (5) years.

(c) If a zone improvement plan provides for raising the current level of service to a higher community level of service, the plan must:

- (1) provide for completion of the infrastructure that is necessary





to raise the current level of service to the community level of service within the following ten (10) year period;

(2) indicate the nature, location, and cost of infrastructure that is necessary to raise the current level of service to the community level of service; and

(3) identify the revenue sources and estimate the amount of the revenue sources that the unit intends to use to raise the current level of service to the community level of service for existing development. Revenue sources include, without limitation, any increase in revenues available from one (1) or more of the following:

(A) Adopting or increasing the following:

(i) The local income tax (IC 6-3.6-6).

(ii) The ~~annual license county vehicle excise surtax~~ **tax or the municipal vehicle excise tax, as applicable.**

(iii) The **county wheel tax or the municipal wheel tax, as applicable.**

(B) Imposing the property tax rate per one hundred dollars (\$100) of assessed valuation that the unit may impose to create a cumulative capital improvement fund under IC 36-9-14.5 or IC 36-9-15.5.

(C) Transferring and reserving for infrastructure purposes other general revenues that are currently not being used to pay for capital costs of infrastructure.

(D) Dedicating and reserving for infrastructure purposes any newly available revenues, whether from federal or state revenue sharing programs or from the adoption of newly authorized taxes.

(d) A unit must consult with a qualified engineer licensed to perform engineering services in Indiana when the unit is preparing the portions of the zone improvement plan described in subsections (b)(1), (b)(2), (b)(5), and (c)(2).

(e) A zone improvement plan and amendments and modifications to the zone improvement plan become effective after adoption as part of the comprehensive plan under the 500 SERIES of this chapter or adoption as part of the capital improvements program under section 503(5) of this chapter. If the unit establishing the impact fee schedule or formula and establishing the zone improvement plan is different from the unit having planning and zoning jurisdiction, the unit having planning and zoning jurisdiction shall incorporate the zone improvement plan as part of the unit's comprehensive plan and capital improvement plan.



(f) If a unit's zone improvement plan identifies revenue sources for raising the current level of service to the community level of service, impact fees may not be assessed or collected by the unit unless:

(1) before the effective date of the impact fee ordinance the unit has available or has adopted the revenue sources that the zone improvement plan specifies will be in effect before the impact fee ordinance becomes effective; and

(2) after the effective date of the impact fee ordinance the unit continues to provide adequate funds to defray the cost of raising the current level of service to the community level of service, using revenue sources specified in the zone improvement plan or revenue sources other than impact fees.

**SECTION 192. [EFFECTIVE JULY 1, 2017] (a) As used in this SECTION, "committee" refers to the interim study committee on roads and transportation established by IC 2-5-1.3-4(16).**

**(b) As used in this SECTION, "interim" has the meaning set forth in IC 2-5-1.3-1.**

**(c) As used in this SECTION, "legislative council" refers to the legislative council created by IC 2-5-1.1-1.**

**(d) The legislative council is urged to assign to the committee for study during the 2017 interim the topic of the motor vehicle inspection and maintenance program in Lake and Porter counties and whether there are alternatives to the program that would satisfy regulatory requirements and have a comparable effect on air quality.**

**(e) If the topic set forth in subsection (d) is assigned to the committee, the committee shall issue a final report to the legislative council containing the committee's findings and recommendations in an electronic format under IC 5-14-6 not later than November 1, 2017.**

**(f) This SECTION expires December 31, 2017.**

**SECTION 193. [EFFECTIVE JULY 1, 2017] The general assembly recognizes that HEA 1492-2017 amends IC 6-6-5.1-5 and HEA 1491-2017 repeals IC 6-6-5.1-5 effective July 1, 2017. The general assembly intends to repeal IC 6-6-5.1-5 effective July 1, 2017. The general assembly recognizes that HEA 1492-2017 amends IC 6-6-5.5-9 and HEA 1491-2017 repeals IC 6-6-5.5-9 effective July 1, 2017. The general assembly intends to repeal IC 6-6-5.5-9 effective July 1, 2017.**

**SECTION 194. An emergency is declared for this act.**



\_\_\_\_\_  
Speaker of the House of Representatives

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
President Pro Tempore

\_\_\_\_\_  
Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

