



February 10, 2017

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## HOUSE BILL No. 1527

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DIGEST OF HB 1527 (Updated February 8, 2017 12:36 pm - DI 84)

**Citations Affected:** IC 6-1.1; IC 6-2.5; IC 6-3.5; IC 6-6; IC 6-8.1; IC 8-14; IC 8-18; IC 9-18.1; IC 9-18.5; IC 9-22; IC 20-26; IC 20-40; IC 24-4.6; IC 35-52; IC 36-7.

**Synopsis:** Vehicle excise taxes. Renames the county motor vehicle excise surtax to be the county vehicle excise tax. Renames the municipal motor vehicle license excise surtax to be the municipal vehicle excise tax. Renames the motor vehicle license excise tax to be the vehicle excise tax. Makes other revisions in the following statutes: (1) The vehicle excise tax. (2) The excise tax on recreational vehicles and truck campers. (3) The commercial vehicle excise tax. (4) The boat excise tax. Makes conforming changes. Makes a technical change in the registration statute.

**Effective:** January 1, 2017 (retroactive); upon passage; July 1, 2017.

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January 18, 2017, read first time and referred to Committee on Roads and Transportation.  
February 9, 2017, reported — Do Pass.

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HB 1527—LS 7501/DI 113





February 10, 2017

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 BILL No. 1527

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-1.1-2-7, AS AMENDED BY P.L.1-2009,  
2 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2017]: Sec. 7. (a) As used in this section, "nonbusiness  
4 personal property" means personal property that is not:  
5 (1) held for sale in the ordinary course of a trade or business;  
6 (2) held, used, or consumed in connection with the production of  
7 income; or  
8 (3) held as an investment.  
9 (b) The following property is not subject to assessment and taxation  
10 under this article:  
11 (1) A commercial vessel that is subject to the net tonnage tax  
12 imposed under IC 6-6-6.  
13 (2) A ~~motor~~ vehicle that is subject to the ~~annual license vehicle~~  
14 excise tax imposed under IC 6-6-5.  
15 (3) A motorized boat or sailboat that is subject to the boat excise  
16 tax imposed under IC 6-6-11.  
17 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if

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- 1 the cemetery:
- 2 (A) does not have a board of directors, board of trustees, or
- 3 other governing authority other than the state or a political
- 4 subdivision; and
- 5 (B) has had no business transaction during the preceding
- 6 calendar year.
- 7 (5) A commercial vehicle that is subject to the annual excise tax
- 8 imposed under IC 6-6-5.5.
- 9 (6) Inventory.
- 10 (7) A recreational vehicle or truck camper that is subject to the
- 11 annual excise tax imposed under IC 6-6-5.1.
- 12 (8) The following types of nonbusiness personal property:
- 13 (A) All-terrain vehicles.
- 14 (B) Snowmobiles.
- 15 (C) Rowboats, canoes, kayaks, and other human powered
- 16 boats.
- 17 (D) Invalid chairs.
- 18 (E) Yard and garden tractors.
- 19 (F) Trailers that are not subject to an excise tax under:
- 20 (i) ~~IC 6-6-5-5.5~~; **IC 6-6-5**;
- 21 (ii) IC 6-6-5.1; or
- 22 (iii) IC 6-6-5.5.
- 23 SECTION 2. IC 6-2.5-2-3, AS ADDED BY P.L.166-2014,
- 24 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 JULY 1, 2017]: Sec. 3. (a) As used in this section, "motor vehicle"
- 26 means a vehicle that would be subject to the **annual license vehicle**
- 27 excise tax imposed under IC 6-6-5 if the vehicle were to be used in
- 28 Indiana.
- 29 (b) Notwithstanding section 2 of this chapter, the state gross retail
- 30 tax rate on a motor vehicle that a purchaser intends to:
- 31 (1) transport to a destination outside Indiana within thirty (30)
- 32 days after delivery; and
- 33 (2) title or register for use in another state or country;
- 34 is the rate of that state or country (excluding any locally imposed tax
- 35 rates) as certified by the seller and purchaser in an affidavit satisfying
- 36 the requirements of subsection (c).
- 37 (c) The department of state revenue shall prescribe the form of the
- 38 affidavit required by subsection (b). In addition to the certification
- 39 required by subsection (b), the affidavit must include the following:
- 40 (1) The name of the state or country in which the motor vehicle
- 41 will be titled or registered.
- 42 (2) An affirmation by the purchaser under the penalties for



1 perjury that the information contained in the affidavit is true.

2 (3) Any other information required by the department of state  
3 revenue for the purpose of verifying the information contained in  
4 the affidavit.

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

9 SECTION 3. IC 6-3.5-4-1, AS AMENDED BY P.L.146-2016,  
10 SECTION 5, AND AS AMENDED BY P.L.198-2016, SECTION 22,  
11 AND AS AMENDED BY P.L.197-2016, SECTION 34, IS  
12 CORRECTED AND AMENDED TO READ AS FOLLOWS  
13 [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~As used in~~ *The following*  
14 *definitions apply throughout* this chapter:

15 (1) "Adopting entity" means either the county council or the  
16 ~~county~~ local income tax council established by ~~IC 6-3.5-6-2~~  
17 *IC 6-3.6-3-1* for the county, whichever adopts an ordinance to  
18 impose a surtax first.

19 (2) ~~"Branch office" means a branch office of the bureau of motor~~  
20 ~~vehicles.~~

21 (3) "County council" includes the city-county council of a  
22 county that contains a consolidated city of the first class.

23 (4) "Motor Vehicle" means a vehicle which is subject to the  
24 annual license excise tax imposed under ~~IC 6-6-5~~: **has the**  
25 **meaning set forth in IC 6-6-5-1(b).**

26 (5) "Net annual license vehicle excise tax" means the tax due  
27 under IC 6-6-5 after the application of the adjustments and credits  
28 provided by that chapter.

29 (6) "Surtax" means the ~~annual license~~ **county vehicle** excise  
30 **surtax tax** imposed by an adopting entity under this chapter.

31 (7) (6) "Transportation asset management plan" includes  
32 *planning for drainage systems and rights-of-way that affect*  
33 *transportation assets.*

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

41 (b) If a county does not use a transportation asset management plan  
42 approved by the Indiana department of transportation, the adopting



- 1 entity of the county may impose the surtax either:
- 2 (1) at a rate of not less than two percent (2%) nor more than ten
- 3 percent (10%); or
- 4 (2) at a specific amount of at least seven dollars and fifty cents
- 5 (\$7.50) and not more than twenty-five dollars (\$25).
- 6 However, the surtax on a vehicle may not be less than seven dollars and
- 7 fifty cents (\$7.50). The adopting entity shall state the surtax rate or
- 8 amount in the ordinance which imposes the tax.
- 9 (c) If a county uses a transportation asset management plan
- 10 approved by the Indiana department of transportation, the adopting
- 11 entity of the county may impose the surtax either:
- 12 (1) at a rate of at least two percent (2%) and not more than twenty
- 13 percent (20%); or
- 14 (2) at a specific amount of at least seven dollars and fifty cents
- 15 (\$7.50) and not more than fifty dollars (\$50).
- 16 However, the surtax on a vehicle may not be less than seven dollars and
- 17 fifty cents (\$7.50). The adopting entity shall state the surtax rate or
- 18 amount in the ordinance that imposes the tax.
- 19 (d) Subject to the limits and requirements of this section, the
- 20 adopting entity may do any of the following:
- 21 (1) Impose the ~~annual license county vehicle~~ excise ~~surtax tax~~ at
- 22 the same rate or amount on each ~~motor~~ vehicle that is subject to
- 23 the tax.
- 24 (2) Impose the ~~annual license county vehicle~~ excise ~~surtax tax~~ on
- 25 vehicles subject to the tax at one (1) or more different rates based
- 26 on the class of vehicle listed in subsection (e).
- 27 (e) The ~~license county vehicle~~ excise ~~surtax tax~~ applies to the
- 28 following vehicles:
- 29 (1) Passenger vehicles.
- 30 (2) Motorcycles.
- 31 (3) Trucks with a declared gross weight that does not exceed
- 32 eleven thousand (11,000) pounds.
- 33 (4) Motor driven cycles.
- 34 (f) The adopting entity may not adopt an ordinance to impose the
- 35 surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to
- 36 impose the wheel tax.
- 37 (g) Notwithstanding any other provision of this chapter or
- 38 IC 6-3.5-5, ordinances adopted by a county council before June 1,
- 39 2013, to impose or change the ~~annual license county vehicle~~ excise
- 40 ~~surtax tax~~ and the annual wheel tax in the county remain in effect until
- 41 the ordinances are amended or repealed under this chapter or
- 42 IC 6-3.5-5.



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

4           SECTION 5. IC 6-3.5-4-7, AS AMENDED BY P.L.149-2015,  
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2017]: Sec. 7. A person may not register a ~~motor~~ vehicle in a  
 7 county that has adopted the surtax unless the person pays the surtax  
 8 due, if any, to the bureau of motor vehicles. The amount of the surtax  
 9 due equals the greater of seven dollars and fifty cents (\$7.50), the  
 10 amount established under section 2 of this chapter, or the product of:

11           (1) the amount determined under section 7.3 of this chapter for  
 12 the vehicle, as adjusted under section 7.4 of this chapter;  
 13 multiplied by

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

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

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

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

27           SECTION 7. IC 6-3.5-5-1, AS AMENDED BY P.L.146-2016,  
 28 SECTION 8, AND AS AMENDED BY P.L.198-2016, SECTION 24,  
 29 AND AS AMENDED BY P.L.197-2016, SECTION 36, IS  
 30 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 31 [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~As used in~~ *The following*  
 32 *definitions apply throughout* this chapter:

33           (1) "Adopting entity" means either the county council or the  
 34 ~~county local~~ income tax council established by ~~IC 6-3.5-6-2~~  
 35 ~~IC 6-3.6-3-1~~ for the county, whichever adopts an ordinance to  
 36 impose a wheel tax first.

37           ~~(2) "Branch office" means a branch office of the bureau of motor~~  
 38 ~~vehicles.~~

39           ~~(3) (2) "Bus" has the meaning set forth in IC 9-13-2-17(a).~~  
 40 **IC 9-13-2-17.**

41           ~~(4) (3) "Commercial motor vehicle" has the meaning set forth in~~  
 42 ~~IC 6-6-5.5-1(c).~~ **IC 6-6-5.5-1(b).**



- 1           ~~(5)~~ (4) "County council" includes the city-county council of a  
 2 county that contains a consolidated city of the first class.  
 3           ~~(6)~~ (5) "In-state miles" has the meaning set forth in  
 4 ~~IC 6-6-5.5-1(i)~~. **IC 6-6-5.5-1(b)**.  
 5           ~~(7)~~ (6) "Political subdivision" has the meaning set forth in  
 6 IC 34-6-2-110.  
 7           ~~(8)~~ (7) "Recreational vehicle" has the meaning set forth in  
 8 IC 9-13-2-150.  
 9           ~~(9)~~ (8) "Semitrailer" has the meaning set forth in  
 10 IC 9-13-2-164(a).  
 11           ~~(10)~~ (9) "State agency" has the meaning set forth in  
 12 IC 34-6-2-141.  
 13           ~~(11)~~ (10) "Tractor" has the meaning set forth in IC 9-13-2-180.  
 14           ~~(12)~~ (11) "Trailer" has the meaning set forth in IC 9-13-2-184(a).  
 15           ~~(13)~~ (12) "*Transportation asset management plan*" includes  
 16 *planning for drainage systems and rights-of-way that affect*  
 17 *transportation assets*.  
 18           ~~(14)~~ (13) "Truck" has the meaning set forth in IC 9-13-2-188(a).  
 19           ~~(15)~~ (14) "Wheel tax" means the tax imposed under this chapter.  
 20           SECTION 8. IC 6-3.5-5-2, AS AMENDED BY P.L.146-2016,  
 21 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2017]: Sec. 2. (a) The adopting entity of any county may,  
 23 subject to the limitation imposed by subsection (b), adopt an ordinance  
 24 to impose ~~an annual a county~~ wheel tax **in accordance with this**  
 25 **chapter** on each vehicle that:  
 26           (1) is included in one (1) of the classes of vehicles listed in  
 27 section 3 of this chapter;  
 28           (2) is not exempt from the wheel tax under section 4 of this  
 29 chapter; and  
 30           (3) is registered in the county.  
 31           (b) The adopting entity of a county may not adopt an ordinance to  
 32 impose the wheel tax unless it concurrently adopts an ordinance under  
 33 IC 6-3.5-4 to impose the ~~annual license county vehicle~~ excise ~~surtax~~  
 34 **tax**.  
 35           (c) The adopting entity may impose the wheel tax at a different rate  
 36 for each of the classes of vehicles listed in section 3 of this chapter. In  
 37 addition, the adopting entity may establish different rates within the  
 38 classes of buses, semitrailers, trailers, tractors, and trucks based on  
 39 weight classifications of those vehicles that are established by the  
 40 bureau of motor vehicles for use throughout Indiana. However, the  
 41 wheel tax rate for a particular class or weight classification of vehicles:  
 42           (1) may not be less than five dollars (\$5) and may not exceed





1 forty dollars (\$40), if the county does not use a transportation  
 2 asset management plan approved by the Indiana department of  
 3 transportation; or

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

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

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

12 SECTION 9. IC 6-3.5-5-8.5 IS AMENDED TO READ AS  
 13 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8.5. (a) Every owner of  
 14 a vehicle for which the wheel tax has been paid for the owner's  
 15 registration year is entitled to a credit if during that registration year the  
 16 owner sells the vehicle. The amount of the credit equals the wheel tax  
 17 **owed for and paid during the current registration year** by the owner  
 18 for the vehicle that was sold. The credit may only be applied by the  
 19 owner against the wheel tax owed for a vehicle that is purchased during  
 20 the same registration year.

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

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

27 (1) "Adopting municipality" means an eligible municipality that  
 28 has adopted the surtax.

29 (2) "Eligible municipality" means a municipality having a  
 30 population of at least ten thousand (10,000).

31 (3) "Fiscal body" has the meaning set forth in IC 36-1-2-6.

32 (4) "Fiscal officer" has the meaning set forth in IC 36-1-2-7.

33 (5) ~~"Motor Vehicle" means a vehicle that is subject to the annual~~  
 34 ~~license excise tax imposed under IC 6-6-5. has the meaning set~~  
 35 **forth in IC 6-6-5-1(b).**

36 (6) "Municipality" has the meaning set forth in IC 36-1-2-11.

37 (7) "Surtax" means the ~~annual license municipal vehicle~~ excise  
 38 ~~surtax tax~~ imposed by the fiscal body of an eligible municipality  
 39 under this chapter.

40 (8) "Transportation asset management plan" includes planning for  
 41 drainage systems and rights-of-way that affect transportation  
 42 assets.



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

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

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

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

- 15 (1) Impose the ~~annual license municipal vehicle~~ excise ~~surtax tax~~  
 16 at the same amount on each ~~motor~~ vehicle that is subject to the  
 17 tax.  
 18 (2) Impose the ~~annual license municipal vehicle~~ excise ~~surtax tax~~  
 19 on vehicles subject to the tax at one (1) or more different amounts  
 20 based on the class of vehicle listed in subsection (c).

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

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

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

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

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

39 SECTION 12. IC 6-3.5-10-7, AS ADDED BY P.L.146-2016,  
 40 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2017]: Sec. 7. A person may not register a ~~motor~~ vehicle in an  
 42 adopting municipality unless the person pays the surtax due, if any, to



1 the bureau of motor vehicles. The amount of the surtax due equals the  
 2 amount established under section 2 of this chapter. The bureau of  
 3 motor vehicles shall collect the surtax due, if any, at the time a ~~motor~~  
 4 vehicle is registered.

5 SECTION 13. IC 6-3.5-10-12, AS ADDED BY P.L.146-2016,  
 6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2017]: Sec. 12. The department or the bureau of motor  
 8 vehicles, as applicable, may impose a service charge ~~under IC 9-29 of~~  
 9 **fifteen cents (\$0.15)** for each surtax collected under this chapter.

10 SECTION 14. IC 6-3.5-10-13, AS ADDED BY P.L.146-2016,  
 11 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2017]: Sec. 13. (a) The owner of a ~~motor~~ vehicle who  
 13 knowingly registers the vehicle without paying the surtax imposed  
 14 under this chapter with respect to that registration commits a Class B  
 15 misdemeanor.

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

20 SECTION 15. IC 6-3.5-11-1, AS ADDED BY P.L.146-2016,  
 21 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2017]: Sec. 1. The following definitions apply throughout this  
 23 chapter:

- 24 (1) "Adopting municipality" means an eligible municipality that  
 25 has adopted the wheel tax.  
 26 (2) "Branch office" means a branch office of the bureau of motor  
 27 vehicles.  
 28 (3) "Bus" has the meaning set forth in IC 9-13-2-17(a).  
 29 (4) "Commercial vehicle" has the meaning set forth in  
 30 ~~IC 6-6-5.5-1(c)~~: **IC 6-6-5.5-1(b)**.  
 31 (5) "Department" refers to the department of state revenue.  
 32 (6) "Eligible municipality" means a municipality having a  
 33 population of at least ten thousand (10,000).  
 34 (7) "In-state miles" has the meaning set forth in ~~IC 6-6-5.5-1(i)~~:  
 35 **IC 6-6-5.5-1(b)**.  
 36 (8) "Political subdivision" has the meaning set forth in  
 37 IC 34-6-2-110.  
 38 (9) "Recreational vehicle" has the meaning set forth in  
 39 IC 9-13-2-150.  
 40 (10) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).  
 41 (11) "State agency" has the meaning set forth in IC 34-6-2-141.  
 42 (12) "Tractor" has the meaning set forth in IC 9-13-2-180.



1 (13) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

2 (14) "Transportation asset management plan" includes planning  
3 for drainage systems and rights-of-way that affect transportation  
4 assets.

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

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

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

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

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

17 (3) is registered in the eligible municipality.

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

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

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

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

39 SECTION 17. IC 6-3.5-11-4, AS ADDED BY P.L.146-2016,  
40 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JULY 1, 2017]: Sec. 4. A vehicle is exempt from the wheel tax  
42 imposed under this chapter if the vehicle is:



- 1 (1) owned by the state;  
 2 (2) owned by a state agency of the state;  
 3 (3) owned by a political subdivision of the state;  
 4 (4) subject to the ~~annual license~~ **municipal vehicle excise surtax**  
 5 **tax** imposed under IC 6-3.5-10; or  
 6 (5) a bus owned and operated by a religious or nonprofit youth  
 7 organization and used to transport persons to religious services or  
 8 for the benefit of its members.
- 9 SECTION 18. IC 6-6-5-0.1, AS ADDED BY P.L.220-2011,  
 10 SECTION 158, IS AMENDED TO READ AS FOLLOWS  
 11 [EFFECTIVE JULY 1, 2017]: Sec. 0.1. The following amendments to  
 12 this chapter apply as follows:
- 13 (1) The amendments made to sections 1 and 14 of this chapter by  
 14 P.L.98-1989 apply to boating years beginning after December 31,  
 15 1989.  
 16 (2) The addition of section 5.5 of this chapter by P.L.98-1989  
 17 **(before its repeal)** applies to boating years beginning after  
 18 December 31, 1989.  
 19 (3) The amendments made to sections 5 and 14 of this chapter by  
 20 P.L.33-1990 apply to vehicles registered after December 31,  
 21 1990.  
 22 (4) The addition of section 9.5 of this chapter by P.L.33-1990  
 23 applies to vehicles registered after December 31, 1990.
- 24 SECTION 19. IC 6-6-5-0.5 IS ADDED TO THE INDIANA CODE  
 25 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY  
 26 1, 2017]: **Sec. 0.5. This chapter does not apply to the following:**  
 27 **(1) Vehicles that are exempt from the payment of registration**  
 28 **fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.**  
 29 **(2) After June 30, 2017, vehicles owned or otherwise held as**  
 30 **inventory by a person licensed under IC 9-32.**
- 31 SECTION 20. IC 6-6-5-1, AS AMENDED BY P.L.198-2016,  
 32 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2017]: Sec. 1. **(a) Except as redefined in subsection (b), the**  
 34 **definitions in IC 9-13-2 apply throughout this chapter.**  
 35 **(a) As used in (b) The following definitions apply throughout this**  
 36 **chapter:**  
 37 **(1) "Last preceding annual excise tax liability" means either:**  
 38 **(A) the amount of excise tax liability to which the vehicle**  
 39 **was subject on the owner's last preceding regular annual**  
 40 **registration date; or**  
 41 **(B) the amount of excise tax liability to which a vehicle that**  
 42 **was registered after the owner's last preceding annual**



- 1 registration date would have been subject if it had been  
 2 registered on that date.
- 3 (2) "Light truck" means a truck registered with a declared  
 4 gross weight of eleven thousand (11,000) pounds or less.
- 5 (3) "Owner" means the person in whose name the vehicle is  
 6 registered.
- 7 (4) "Vehicle" means a vehicle subject to annual registration as a  
 8 condition of its operation on the public highways pursuant to the  
 9 motor vehicle registration laws of the state.
- 10 (b) As used in this chapter, "mobile home" means a  
 11 nonself-propelled vehicle designed for occupancy as a dwelling or  
 12 sleeping place.
- 13 (c) As used in this chapter, "bureau" means the bureau of motor  
 14 vehicles.
- 15 (d) As used in this chapter, "license branch" means a branch office  
 16 of the bureau authorized to register motor vehicles pursuant to the laws  
 17 of the state.
- 18 (e) As used in this chapter, "owner" means the person in whose  
 19 name the vehicle or trailer is registered (as defined in IC 9-13-2).
- 20 (f) As used in this chapter, "motor home" means a self-propelled  
 21 vehicle having been designed and built as an integral part thereof  
 22 having living and sleeping quarters, including that which is commonly  
 23 referred to as a recreational vehicle.
- 24 (g) As used in this chapter, "last preceding annual excise tax  
 25 liability" means either:
- 26 (1) the amount of excise tax liability to which the vehicle was  
 27 subject on the owner's last preceding regular annual registration  
 28 date; or
- 29 (2) the amount of excise tax liability to which a vehicle that was  
 30 registered after the owner's last preceding annual registration date  
 31 would have been subject if it had been registered on that date.
- 32 (h) As used in this chapter, "trailer" means a device having a gross  
 33 vehicle weight equal to or less than three thousand (3,000) pounds that  
 34 is pulled behind a vehicle and that is subject to annual registration as  
 35 a condition of its operation on the public highways pursuant to the  
 36 motor vehicle registration laws of the state. The term includes any  
 37 utility, boat, or other two (2) wheeled trailer.
- 38 (i) This chapter does not apply to the following:
- 39 (1) Vehicles owned, or leased and operated, by the United States,  
 40 the state, or political subdivisions of the state.
- 41 (2) Vehicles subject to taxation under IC 6-6-5.1.
- 42 (3) Vehicles assessed under IC 6-1.1-8.



- 1 (4) Vehicles subject to taxation under IC 6-6-5.5.
- 2 (5) Vehicles owned, or leased and operated, by a postsecondary
- 3 educational institution described in IC 6-3-3-5(d).
- 4 (6) Vehicles owned, or leased and operated, by a volunteer fire
- 5 department (as defined in IC 36-8-12-2).
- 6 (7) Vehicles owned, or leased and operated, by a volunteer
- 7 emergency ambulance service that:
- 8 (A) meets the requirements of IC 16-3-1; and
- 9 (B) has only members that serve for no compensation or a
- 10 nominal annual compensation of not more than three thousand
- 11 five hundred dollars (\$3,500).
- 12 (8) Vehicles that are exempt from the payment of registration fees
- 13 under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
- 14 (9) Farm wagons.
- 15 (10) Off-road vehicles (as defined in IC 14-8-2-185).
- 16 (11) Snowmobiles (as defined in IC 14-8-2-261).
- 17 (12) After June 30, 2017, vehicles owned or otherwise held as
- 18 inventory by a person licensed under IC 9-32.
- 19 (13) Special machinery (as defined in IC 9-13-2-170.3).
- 20 (14) Buses (as defined in IC 9-13-2-17).
- 21 SECTION 21. IC 6-6-5-2, AS AMENDED BY P.L.146-2008,
- 22 SECTION 352, IS AMENDED TO READ AS FOLLOWS
- 23 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) ~~There is imposed an~~ **The**
- 24 **annual license vehicle excise tax is imposed upon on the following**
- 25 **vehicles which in accordance with this chapter:**
- 26 **(1) Passenger motor vehicles.**
- 27 **(2) Motorcycles.**
- 28 **(3) Motor driven cycles.**
- 29 **(4) Collector vehicles.**
- 30 **(5) Trailer vehicles with a declared gross weight of nine**
- 31 **thousand (9,000) pounds or less.**
- 32 **(6) Trucks with a declared gross weight of eleven thousand**
- 33 **(11,000) pounds or less.**
- 34 **(7) Mini-trucks.**
- 35 **(8) Military vehicles.**
- 36 **(b) The vehicle excise tax shall be in lieu is imposed on a vehicle:**
- 37 **(1) instead of the ad valorem property tax levied for state or local**
- 38 **purposes; but and**
- 39 **(2) in addition to any registration fees imposed under IC 9-18.1**
- 40 **on such vehicles: the vehicle.**
- 41 ~~(b)~~ **(c) The vehicle excise tax imposed by this chapter is a listed tax**
- 42 **and subject to the provisions of IC 6-8.1.**



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

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

12 SECTION 22. IC 6-6-5-3 IS AMENDED TO READ AS FOLLOWS  
 13 [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) **This section applies to**  
 14 **vehicles that:**

15 (1) **are registered as:**

16 (A) **passenger motor vehicles;**

17 (B) **motorcycles;**

18 (C) **collector vehicles; or**

19 (D) **trucks with a declared gross weight of eleven thousand**  
 20 **(11,000) pounds or less; and**

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

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

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

36 (c) For each vehicle, beginning with the 1990 model year, the  
 37 bureau shall reduce the value determined under subsection (a) ~~or~~ (b) by  
 38 dividing:

39 (1) the price determined under subsection (a) ~~or~~ (b); by

40 (2) one (1) plus the average percentage increase in new  
 41 automobile prices using the most recent annual reference to the  
 42 Consumer Price Index for Private New Automobiles as published





1 by the Bureau of Labor Statistics, United States Department of  
 2 Labor.

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

6	Class I	less than \$ 1,500
7	Class II	at least \$ 1,500 but less than \$ 2,250
8	Class III	at least \$ 2,250 but less than \$ 3,000
9	Class IV	at least \$ 3,000 but less than \$ 4,000
10	Class V	at least \$ 4,000 but less than \$ 5,500
11	Class VI	at least \$ 5,500 but less than \$ 7,000
12	Class VII	at least \$ 7,000 but less than \$ 8,500
13	Class VIII	at least \$ 8,500 but less than \$10,000
14	Class IX	at least \$10,000 but less than \$12,500
15	Class X	at least \$12,500 but less than \$15,000
16	Class XI	at least \$15,000 but less than \$18,000
17	Class XII	at least \$18,000 but less than \$22,000
18	Class XIII	at least \$22,000 but less than \$25,000
19	Class XIV	at least \$25,000 but less than \$30,000
20	Class XV	at least \$30,000 but less than \$35,000
21	Class XVI	at least \$35,000 but less than \$42,500
22	Class XVII	\$42,500 and over

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

25 (f) The tax schedule is as follows:

26	Age	I	II	III	IV	V
27	0	\$12	\$36	\$50	\$50	\$66
28	1	12	30	50	50	57
29	2	12	27	42	50	50
30	3	12	24	33	50	50
31	4	12	18	24	48	50
32	5	12	12	18	36	50
33	6	12	12	12	24	42
34	7	12	12	12	18	24
35	8	12	12	12	12	12
36	9	12	12	12	12	12
37	and thereafter					
38	Age	VI	VII	VIII	IX	X
39	0	\$84	\$103	\$123	\$150	\$172
40	1	74	92	110	134	149
41	2	63	77	93	115	130
42	3	52	64	78	98	112



1	4	50	52	64	82	96
2	5	50	50	50	65	79
3	6	49	50	50	52	65
4	7	30	40	50	50	53
5	8	18	21	34	40	50
6	9	12	12	12	12	12
7	<b>and thereafter</b>					
8	Age	XI	XII	XIII	XIV	XV
9	0	\$207	\$250	\$300	\$350	\$406
10	1	179	217	260	304	353
11	2	156	189	225	265	307
12	3	135	163	184	228	257
13	4	115	139	150	195	210
14	5	94	114	121	160	169
15	6	78	94	96	132	134
16	7	64	65	65	91	91
17	8	50	50	50	50	50
18	9	21	26	30	36	42
19	<b>and thereafter</b>					
20	Age	XVI	XVII			
21	0	\$469	\$532			
22	1	407	461			
23	2	355	398			
24	3	306	347			
25	4	261	296			
26	5	214	242			
27	6	177	192			
28	7	129	129			
29	8	63	63			
30	9	49	50			

31 **and thereafter.**

32 SECTION 23. IC 6-6-5-3.5 IS ADDED TO THE INDIANA CODE

33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY

34 1, 2017]: **Sec. 3.5. (a) Trailers registered with a declared gross**

35 **vehicle weight equal to or less than nine thousand (9,000) pounds**

36 **shall be assessed a vehicle excise tax in an amount of eight dollars**

37 **(\$8) per year.**

38 **(b) Vehicles registered as motor driven cycles shall be assessed**

39 **a vehicle excise tax in an amount of ten dollars (\$10) per year.**

40 **(c) Vehicles registered as mini-trucks shall be assessed a vehicle**

41 **excise tax in an amount of thirty dollars (\$30) per year.**

42 **(d) Vehicles registered as military vehicles shall be assessed a**



1 **vehicle excise tax in an amount of eight dollars (\$8) per year.**

2 **(e) Vehicles that were originally manufactured before January**  
 3 **1, 1981, shall be assessed a vehicle excise tax in an amount of**  
 4 **twelve dollars (\$12) per year.**

5 SECTION 24. IC 6-6-5-4 IS REPEALED [EFFECTIVE JULY 1,  
 6 2017]. Sec. 4. After determining the value of a vehicle, as prescribed  
 7 in section 3 of this chapter, the bureau shall classify every vehicle in its  
 8 proper class according to the following classification plan:

9	Class	I	less than \$ 1,500
10	Class	II	at least \$ 1,500 but less than \$ 2,250
11	Class	III	at least \$ 2,250 but less than \$ 3,000
12	Class	IV	at least \$ 3,000 but less than \$ 4,000
13	Class	V	at least \$ 4,000 but less than \$ 5,500
14	Class	VI	at least \$ 5,500 but less than \$ 7,000
15	Class	VII	at least \$ 7,000 but less than \$ 8,500
16	Class	VIII	at least \$ 8,500 but less than \$10,000
17	Class	IX	at least \$10,000 but less than \$12,500
18	Class	X	at least \$12,500 but less than \$15,000
19	Class	XI	at least \$15,000 but less than \$18,000
20	Class	XII	at least \$18,000 but less than \$22,000
21	Class	XIII	at least \$22,000 but less than \$25,000
22	Class	XIV	at least \$25,000 but less than \$30,000
23	Class	XV	at least \$30,000 but less than \$35,000
24	Class	XVI	at least \$35,000 but less than \$42,500
25	Class	XVII	\$42,500 and over

26 SECTION 25. IC 6-6-5-5, AS AMENDED BY P.L.198-2016,  
 27 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2017]: Sec. 5. (a) The amount of tax imposed by this chapter  
 29 shall be based upon the classification of the vehicle, as provided in  
 30 section 4 of this chapter, and the age of the vehicle, in accordance with  
 31 the schedule set out in subsection (c) or (d):

32 (b) A person that owns a vehicle and that is entitled to a property tax  
 33 deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 is  
 34 entitled to a credit against the ~~annual license vehicle~~ excise tax as  
 35 follows: Any remaining deduction from assessed valuation to which the  
 36 person is entitled, applicable to property taxes payable in the year in  
 37 which the excise tax imposed by this chapter is due, after allowance of  
 38 the deduction on real estate and personal property owned by the person,  
 39 shall reduce the ~~annual vehicle~~ excise tax in the amount of two dollars  
 40 (\$2) on each one hundred dollars (\$100) of taxable value or major  
 41 portion thereof. The county auditor shall, upon request, furnish a  
 42 certified statement to the person verifying the credit allowable under



1 this section, and the statement shall be presented to and retained by the  
 2 bureau to support the credit.

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

4	Year of					
5	Manufacture	I	H	III	IV	V
6	1st	\$12	\$36	\$50	\$50	\$66
7	2nd	12	30	50	50	57
8	3rd	12	27	42	50	50
9	4th	12	24	33	50	50
10	5th	12	18	24	48	50
11	6th	12	12	18	36	50
12	7th	12	12	12	24	42
13	8th	12	12	12	18	24
14	9th	12	12	12	12	12
15	10th	12	12	12	12	12
16	and thereafter					
17	Year of					
18	Manufacture	VI	VII	VIII	IX	X
19	1st	\$84	\$103	\$123	\$150	\$172
20	2nd	74	92	110	134	149
21	3rd	63	77	93	115	130
22	4th	52	64	78	98	112
23	5th	50	52	64	82	96
24	6th	50	50	50	65	79
25	7th	49	50	50	52	65
26	8th	30	40	50	50	53
27	9th	18	21	34	40	50
28	10th	12	12	12	12	12
29	and thereafter					
30	Year of					
31	Manufacture	XI	XII	XIII	XIV	XV
32	1st	\$207	\$250	\$300	\$350	\$406
33	2nd	179	217	260	304	353
34	3rd	156	189	225	265	307
35	4th	135	163	184	228	257
36	5th	115	139	150	195	210
37	6th	94	114	121	160	169
38	7th	78	94	96	132	134
39	8th	64	65	65	91	91
40	9th	50	50	50	50	50
41	10th	21	26	30	36	42
42	and thereafter					



Year of 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 26. 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



- 1 Indiana department of veterans' affairs after the Indiana  
 2 department of veterans' affairs has determined that the  
 3 individual's disability qualifies the individual to receive a  
 4 credit under this section.
- 5 (E) The individual does not own property to which a property  
 6 tax deduction may be applied under IC 6-1.1-12-13.
- 7 (2) The individual meets all the following requirements:
- 8 (A) The individual served in the military or naval forces of the  
 9 United States for at least ninety (90) days.
- 10 (B) The individual received an honorable discharge.
- 11 (C) The individual either:
- 12 (i) has a total disability; or
- 13 (ii) is at least sixty-two (62) years of age and has a disability  
 14 of at least ten percent (10%).
- 15 (D) The individual's disability is evidenced by:
- 16 (i) a pension certificate or an award of compensation issued  
 17 by the United States Department of Veterans Affairs; or
- 18 (ii) a certificate of eligibility issued to the individual by the  
 19 Indiana department of veterans' affairs after the Indiana  
 20 department of veterans' affairs has determined that the  
 21 individual's disability qualifies the individual to receive a  
 22 credit under this section.
- 23 (E) The individual does not own property to which a property  
 24 tax deduction may be applied under IC 6-1.1-12-14.
- 25 (3) The individual meets both of the following requirements:
- 26 (A) The individual is the surviving spouse of any of the  
 27 following:
- 28 (i) An individual who would have been eligible for a credit  
 29 under this section if the individual had been alive in 2013  
 30 and this section had been in effect in 2013.
- 31 (ii) An individual who received a credit under this section in  
 32 the previous calendar year.
- 33 (iii) A World War I veteran.
- 34 (B) The individual does not own property to which a property  
 35 tax deduction may be applied under IC 6-1.1-12-13,  
 36 IC 6-1.1-12-14, or IC 6-1.1-12-16.
- 37 (c) The amount of the credit that may be claimed under this section  
 38 is equal to the lesser of the following:
- 39 (1) The amount of the excise tax liability for the individual's  
 40 vehicle as determined under section 5 3 or 3.5 of this chapter, **as**  
 41 **applicable.**
- 42 (2) Seventy dollars (\$70).



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

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

4 (1) this section; and

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

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

11 SECTION 27. IC 6-6-5-5.5 IS REPEALED [EFFECTIVE JULY 1,  
12 2017]. Sec. 5-5: There is imposed an annual excise tax on trailers: The  
13 tax shall be paid at the same time the trailer is registered: Except for the  
14 amount of tax imposed; a trailer is to be treated the same as a vehicle  
15 for purposes of this chapter: The amount of tax owed for a trailer for a  
16 year is eight dollars (\$8): The tax is due at the same time the owner is  
17 or would be required to pay the motor vehicle excise tax under this  
18 chapter.

19 SECTION 28. IC 6-6-5-5.6 IS REPEALED [EFFECTIVE JULY 1,  
20 2017]. Sec. 5-6: There is imposed an annual excise tax on motor driven  
21 cycles: The tax shall be paid at the same time the motor driven cycle is  
22 registered: Except for the amount of tax imposed; a motor driven cycle  
23 is to be treated the same as a vehicle for purposes of this chapter: The  
24 amount of tax owed for a motor driven cycle for a year is ten dollars  
25 (\$10): The tax is due at the same time the owner is or would be  
26 required to pay the motor vehicle excise tax under this chapter.

27 SECTION 29. IC 6-6-5-5.7 IS REPEALED [EFFECTIVE JULY 1,  
28 2017]. Sec. 5-7: (a) There is imposed an annual excise tax on  
29 mini-trucks (as defined in IC 9-13-2-103.1): The tax shall be paid at the  
30 same time the mini-truck is registered:

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

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

37 SECTION 30. IC 6-6-5-6 IS REPEALED [EFFECTIVE JULY 1,  
38 2017]. Sec. 6: (a) Except as otherwise provided in this chapter; the  
39 excise tax imposed under this chapter upon vehicles shall be payable  
40 for each registration year; by the owners thereof in respect to vehicles  
41 required to be registered for such registration year as provided in the  
42 motor vehicle laws of Indiana: Except as provided in section 7-2 of this



1 chapter, such excise tax shall be due on or before the regular annual  
 2 registration date in each year on or before which the owner is required  
 3 under the motor vehicle registration laws of Indiana to register vehicles  
 4 and such excise tax shall be paid to the bureau at the time the vehicle  
 5 is registered by the owner as provided in the motor vehicle registration  
 6 laws of Indiana. Each vehicle subject to taxation under this chapter  
 7 shall be registered by the owner thereof as being taxable in the county  
 8 of the owner's residence. The payment of the excise tax imposed by this  
 9 chapter shall be a condition to the right to register or reregister the  
 10 vehicle and shall be in addition to all other conditions prescribed by  
 11 law.

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

15 SECTION 31. IC 6-6-5-6.7, AS AMENDED BY P.L.214-2007,  
 16 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2017]: Sec. 6.7. (a) As used in this section, "passenger motor  
 18 vehicle" and "truck" have the meanings set forth for those terms in  
 19 IC 9-13-2-123 and IC 9-13-2-188(a).

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

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

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

36 (c) A passenger motor vehicle or **light** truck is regularly rented by  
 37 a person in the regular course of the person's business during a  
 38 registration year if the passenger motor vehicle or **light** truck is rented  
 39 by the person to another person an average of ten (10) days each month  
 40 of the registration year that the person owned the passenger motor  
 41 vehicle or **light** truck.

42 SECTION 32. IC 6-6-5-7.2, AS AMENDED BY P.L.198-2016,





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

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

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

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

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

26 STEP TWO: Multiply the STEP ONE result by one-twelfth  
 27 (1/12).

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

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

33 (d) Except as provided in subsection (g), no reduction in the  
 34 applicable annual excise tax will be allowed to an Indiana resident  
 35 applicant upon registration of any vehicle that was owned by the  
 36 applicant on or prior to the registrant's annual registration period. A  
 37 vehicle owned by an Indiana resident applicant that was located in and  
 38 registered for use in another state during the same calendar year shall  
 39 be entitled to the same reduction when registered in Indiana.

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



- 1 (1) the tax paid for the vehicle; reduced by  
 2 (2) ~~eight and thirty-three hundredths percent (8.33%)~~ **one-twelfth**  
 3 **(1/12)** for each full or partial calendar month that has elapsed in  
 4 the registrant's annual registration year before the date of the sale,  
 5 **destruction, or other disposal of the vehicle.**

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

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

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

36 However, the refund may not exceed ninety percent (90%) of the tax  
 37 paid on the destroyed vehicle. The amount shall be refunded by a  
 38 warrant issued by the auditor of the county that received the excise tax  
 39 revenue and **Any vehicle excise tax refund issued under this**  
 40 **subsection** shall be paid out of the special account created for  
 41 settlement of the excise tax collections under IC 6-6-5-10. For purposes  
 42 of this subsection, a vehicle is considered destroyed if the cost of repair



1 of damages suffered by the vehicle exceeds the vehicle's fair market  
2 value:

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

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

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

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

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

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

29 STEP TWO: Multiply the STEP ONE amount by one-twelfth  
30 (1/12).

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

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

36 ~~(h)~~ In order to claim a credit under subsection (f) for a vehicle that  
37 is destroyed, the owner of the vehicle must present to the bureau of  
38 motor vehicles a valid registration for the vehicle within ninety (90)  
39 days of the date that it was destroyed. The bureau shall then fix the  
40 amount of the credit that the owner is entitled to receive.

41 SECTION 33. IC 6-6-5-7.4, AS AMENDED BY P.L.3-2008,  
42 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2017]: Sec. 7.4. (a) The owner of a vehicle registered with the  
 2 bureau is entitled to a refund of taxes paid under this chapter if, after  
 3 the owner's regular registration date:

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

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

- 11 (1) the annual ~~license vehicle~~ excise tax paid for use of the  
 12 vehicle by the owner of the vehicle for the year; minus

13 (2) **the sum of:**

- 14 (A) ~~eight and thirty-three hundredths percent (8.33%)~~  
 15 **one-twelfth (1/12)** of the annual ~~license vehicle~~ excise tax  
 16 paid for use of the vehicle for each full or partial calendar  
 17 month between the date the annual ~~license vehicle~~ excise tax  
 18 was due and the date the owner registered the vehicle for use  
 19 in another state; **and**

- 20 **(B) a fee of three dollars (\$3) to cover costs of processing**  
 21 **the refund.**

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

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

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

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

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

38 (c) If the bureau determines that a credit or refund, or both, was  
 39 improperly allowed for a particular vehicle, the person that claimed the  
 40 credit or refund, or both, shall pay the bureau an amount equal to the  
 41 credit or refund, or both, improperly allowed to the person plus a  
 42 penalty of ten percent (10%) of the credit or refund, or both, improperly



1 allowed. The tax collected under this subsection shall be paid to the  
 2 county treasurer of the county in which the taxpayer resides. However,  
 3 a penalty collected under this subsection shall be retained by the  
 4 bureau.

5 SECTION 35. IC 6-6-5-8 IS REPEALED [EFFECTIVE JULY 1,  
 6 2017]. Sec. 8: (a) ~~The bureau shall include on all registration forms~~  
 7 ~~suitable spaces for the applicant's Social Security number or federal tax~~  
 8 ~~identification number, the amount of the registration fee, the amount of~~  
 9 ~~excise tax, the amount of credit, if any, as provided in section 5 of this~~  
 10 ~~chapter, and the total amount of payment due on account of the~~  
 11 ~~applicable registration fees and excise taxes upon the registration of the~~  
 12 ~~vehicle. The forms shall also include spaces for showing the county,~~  
 13 ~~city, or town and township and address of the place where the owner~~  
 14 ~~resides. Using procedures determined by the bureau to be appropriate,~~  
 15 ~~the bureau shall verify the accuracy and completeness of the~~  
 16 ~~information on the registration form concerning:~~

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

20 ~~of the owner.~~

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

26 SECTION 36. IC 6-6-5-9, AS AMENDED BY P.L.198-2016,  
 27 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2017]: Sec. 9. (a) The bureau, in the administration and  
 29 collection of the ~~annual license vehicle~~ excise tax imposed by this  
 30 chapter, may utilize the services and facilities of:

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

34 in its administration of the motor vehicle registration laws of the state  
 35 of Indiana in accordance with ~~such the~~ procedures, in ~~such the~~ manner,  
 36 and to ~~such the~~ extent as ~~that~~ the bureau shall deem ~~considers~~  
 37 necessary and proper to implement and effectuate the administration  
 38 and collection of the ~~vehicle~~ excise tax imposed by this chapter.

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



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

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

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

14 (1) fails to properly register a vehicle as required by IC 9-18  
15 (before its expiration) or IC 9-18.1 and pay the tax due under this  
16 chapter; and

17 (2) during any time after the date by which the vehicle was  
18 required to be registered under IC 9-18 (before its expiration) or  
19 IC 9-18.1 displays on the vehicle a license plate issued by another  
20 state.

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

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

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

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

34 (1) the amount of delinquent taxes; and

35 (2) any penalty or interest described in subsection (e);

36 that have been credited to the county under subsection (e). There is  
37 appropriated from the state general fund the amount necessary to make  
38 the distributions required by this subsection. The county auditor shall  
39 apportion and distribute the delinquent tax distributions to the taxing  
40 units in the county at the same time and in the same manner as excise  
41 taxes are apportioned and distributed under section 10 of this chapter.

42 (i) The commissioner of insurance shall prescribe the form of the



1 bonds or crime policies required by this section.

2 SECTION 37. IC 6-6-5-12 IS REPEALED [EFFECTIVE JULY 1,  
3 2017]. ~~Sec. 12. The registration of any vehicle registered without  
4 payment of the excise tax imposed by this chapter is void; and the  
5 bureau shall take possession of the registration certificate, license plate,  
6 and other evidence of registration until the owner has paid the  
7 delinquent excise taxes and an additional fee of ten dollars (\$10) to  
8 compensate the bureau for the additional duties performed by it.~~

9 SECTION 38. IC 6-6-5-13 IS AMENDED TO READ AS  
10 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. In the  
11 administration and collection of the ~~annual license excise~~ taxes  
12 imposed by this chapter, the bureau may ~~use and employ and is hereby~~  
13 ~~expressly empowered and contract with a collection agency~~  
14 ~~authorized to appoint, use, and employ such persons who under the~~  
15 ~~laws of the state of Indiana may be appointed as an agent by a county~~  
16 ~~treasurer to collect and receive property taxes on behalf of such a~~  
17 ~~county treasurer. and such persons, when so appointed by A collection~~  
18 ~~agency that contracts with the bureau under this section~~ may receive  
19 and collect on behalf of the bureau the ~~annual license excise~~ taxes  
20 imposed by this chapter and ~~such those~~ registration fees and charges  
21 as ~~that~~ the bureau may direct in making such appointments. ~~directs.~~  
22 ~~Such persons, when so appointed, A collection agency that contracts~~  
23 ~~with the bureau under this section~~ shall comply with ~~such the~~  
24 requirements as exist concerning ~~their the~~ collection of property taxes  
25 on behalf of county treasurers and such other requirements, including  
26 the posting of a bond, as ~~may be established by that~~ the bureau at the  
27 time of such appointments. ~~may establish.~~

28 SECTION 39. IC 6-6-5-14 IS AMENDED TO READ AS  
29 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. **(a)** The excise tax  
30 imposed by this chapter is ~~hereby determined equal to be equivalent to~~  
31 an average property tax rate of two dollars (\$2) on each one hundred  
32 dollars (\$100) taxable value.

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

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

41 SECTION 40. IC 6-6-5-15 IS AMENDED TO READ AS  
42 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. In the



1 administration and collection of the ~~annual license vehicle~~ excise tax  
 2 ~~as~~ imposed by this chapter, the bureau may coordinate and consolidate  
 3 the collection of ~~such vehicle excise~~ taxes from each taxpayer ~~as that~~  
 4 ~~are~~ imposed on all vehicles owned by ~~such the~~ taxpayer in accordance  
 5 with ~~such~~ procedures ~~as that~~ the bureau ~~shall deem~~ **considers**  
 6 reasonable and feasible, including ~~but not limited to~~; the revocation of  
 7 all registrations of vehicles by an owner if ~~such the~~ owner ~~shall~~  
 8 willfully ~~fail~~ **fails** and ~~refuse~~ **refuses** to pay ~~any the vehicle~~ excise tax  
 9 imposed by this chapter. Upon a revocation of a registration ~~under this~~  
 10 **section**, the bureau shall notify the department of state revenue of the  
 11 name and address of the taxpayer.

12 SECTION 41. IC 6-6-5.1-1, AS AMENDED BY P.L.198-2016,  
 13 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2017]: Sec. 1. This chapter does not apply to the following:

- 15 (1) ~~A vehicle subject to taxation under IC 6-6-5.~~  
 16 (2) ~~A vehicle owned or leased and operated by the United States,~~  
 17 ~~the state, or a political subdivision of the state.~~  
 18 (3) (1) A mobile home.  
 19 (4) ~~A vehicle assessed under IC 6-1.1-8.~~  
 20 (5) ~~A vehicle subject to taxation under IC 6-6-5.5.~~  
 21 (6) ~~A trailer subject to the annual excise tax imposed under~~  
 22 ~~IC 6-6-5-5.5.~~  
 23 (7) ~~A bus (as defined in IC 9-13-2-17).~~  
 24 (8) ~~A vehicle owned or leased and operated by a postsecondary~~  
 25 ~~educational institution (as described in IC 6-3-3-5(d)).~~  
 26 (9) ~~A vehicle owned or leased and operated by a volunteer fire~~  
 27 ~~department (as defined in IC 36-8-12-2).~~  
 28 (10) ~~A vehicle owned or leased and operated by a volunteer~~  
 29 ~~emergency ambulance service that:~~  
 30 (A) ~~meets the requirements of IC 16-3-1; and~~  
 31 (B) ~~has only members who serve for no compensation or a~~  
 32 ~~nominal annual compensation of not more than three thousand~~  
 33 ~~five hundred dollars (\$3,500).~~  
 34 (11) (2) **A recreational vehicle or truck camper that is, or**  
 35 **would be if registered**, exempt from the payment of registration  
 36 fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.  
 37 (12) ~~A farm wagon.~~  
 38 (13) (3) **A recreational vehicle or truck camper in the owned or**  
 39 **otherwise held as inventory of recreational vehicles and truck**  
 40 **campers held for sale by a manufacturer, distributor, or dealer in**  
 41 **the course of business. by a person licensed under IC 9-32.**  
 42 (14) ~~Special machinery (as defined in IC 9-13-2-170.3).~~





1 SECTION 42. IC 6-6-5.1-2, AS ADDED BY P.L.131-2008,  
 2 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2017]: Sec. 2. ~~As used in~~ **The following definitions apply**  
 4 **throughout** this chapter:

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

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

7 (3) "Owner" means:

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

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

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

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

17 SECTION 43. IC 6-6-5.1-3 IS REPEALED [EFFECTIVE JULY 1,  
 18 2017]. Sec. 3: As used in this chapter, "last preceding annual excise tax  
 19 liability" means the amount of excise tax liability to which a  
 20 recreational vehicle or truck camper was subject on the owner's last  
 21 preceding regular annual registration date or to which:

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

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

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

27 SECTION 44. IC 6-6-5.1-4 IS REPEALED [EFFECTIVE JULY 1,  
 28 2017]. Sec. 4: As used in this chapter, "mobile home" has the meaning  
 29 set forth in IC 6-1.1-7-1.

30 SECTION 45. IC 6-6-5.1-5 IS REPEALED [EFFECTIVE JULY 1,  
 31 2017]. Sec. 5: As used in this chapter, "owner" means:

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

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

36 SECTION 46. IC 6-6-5.1-6 IS REPEALED [EFFECTIVE JULY 1,  
 37 2017]. Sec. 6: As used in this chapter, "recreational vehicle" has the  
 38 meaning set forth in IC 9-13-2-150(a).

39 SECTION 47. IC 6-6-5.1-7 IS REPEALED [EFFECTIVE JULY 1,  
 40 2017]. Sec. 7: As used in this chapter, "trailer" has the meaning set  
 41 forth in IC 6-6-5-1(h).

42 SECTION 48. IC 6-6-5.1-8 IS REPEALED [EFFECTIVE JULY 1,



1 2017]. Sec. 8: As used in this chapter, "truck camper" means a device  
 2 without motive power that is installed in the bed of a truck to provide  
 3 living quarters for persons traveling on public highways.

4 SECTION 49. IC 6-6-5.1-9 IS REPEALED [EFFECTIVE JULY 1,  
 5 2017]. Sec. 9: As used in this chapter, "vehicle" has the meaning set  
 6 forth in IC 9-13-2-196(a).

7 SECTION 50. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008,  
 8 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2017]: Sec. 10. (a) ~~Beginning January 1, 2010, there is~~  
 10 ~~imposed An annual license excise tax is imposed on the following in~~  
 11 **accordance with this chapter:**

12 (1) Recreational vehicles. ~~and~~

13 (2) Truck campers.

14 (b) The excise tax is imposed:

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

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

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

21 (c) A recreational vehicle subject to this chapter may not be  
 22 assessed as personal property for the purpose of the assessment and  
 23 levy of personal property taxes after December 31, 2008; and is not  
 24 subject to ad valorem taxes first due and payable after December 31,  
 25 2009; regardless of whether the recreational vehicle is registered under  
 26 the state motor vehicle registration laws. A person may not be required  
 27 to give proof of the payment of ad valorem taxes as a condition to the  
 28 registration of a recreational vehicle subject to the tax imposed by this  
 29 chapter.

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

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

37 (2) for truck campers, on or before the owner's annual  
 38 registration date for vehicles determined by the bureau on the  
 39 schedule established under IC 9-18.1-11-1.

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

42 SECTION 51. IC 6-6-5.1-11, AS ADDED BY P.L.131-2008,



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

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

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

15 SECTION 52. IC 6-6-5.1-12, AS ADDED BY P.L.131-2008,  
 16 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2017]: Sec. 12. ~~After determining the value of a recreational~~  
 18 ~~vehicle or truck camper under section 11 of this chapter, The bureau~~  
 19 ~~shall classify every each recreational vehicle and truck camper in its~~  
 20 ~~proper class according to the following classification schedule by the~~  
 21 ~~value according to the following classification plan: determined for~~  
 22 **the recreational vehicle or truck camper under section 11 of this**  
 23 **chapter:**

24	Class	I	less than \$2,250	
25	Class	II	at least \$ 2,250	but less than \$ 4,000
26	Class	III	at least \$ 4,000	but less than \$ 7,000
27	Class	IV	at least \$ 7,000	but less than \$ 10,000
28	Class	V	at least \$10,000	but less than \$ 15,000
29	Class	VI	at least \$15,000	but less than \$ 22,000
30	Class	VII	at least \$22,000	but less than \$ 30,000
31	Class	VIII	at least \$30,000	but less than \$ 42,500
32	Class	IX	at least \$42,500	but less than \$ 50,000
33	Class	X	at least \$50,000	but less than \$ 60,000
34	Class	XI	at least \$60,000	but less than \$ 70,000
35	Class	XII	at least \$70,000	but less than \$ 80,000
36	Class	XIII	at least \$80,000	but less than \$ 90,000
37	Class	XIV	at least \$90,000	but less than \$100,000
38	Class	XV	at least \$100,000	but less than \$150,000
39	Class	XVI	at least \$150,000	but less than \$200,000
40	Class	XVII	at least \$200,000	

41 SECTION 53. IC 6-6-5.1-13, AS AMENDED BY P.L.198-2016,  
 42 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2017]: Sec. 13. (a) Subject to any reductions permitted under  
 2 this chapter, the amount of tax imposed under this chapter on a  
 3 recreational vehicle or truck camper is prescribed by the schedule set  
 4 out in subsection (c). The amount of tax imposed by this chapter is  
 5 determined using:

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

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

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

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

25	Year of					
26	Manufacture Age	I	II	III	IV	V
27	1st 0	\$15	\$36	\$50	\$59	\$103
28	2nd 1	12	31	43	51	91
29	3rd 2	12	26	35	41	75
30	4th 3	12	20	28	38	62
31	5th 4	12	15	20	34	53
32	6th 5	12	12	15	26	41
33	7th 6	12	12	12	16	32
34	8th 7	12	12	12	13	21
35	9th 8	12	12	12	12	13
36	10th 9	12	12	12	12	12
37	and thereafter					
38	Year of					
39	Manufacture Age	VI	VII	VIII		
40	1st 0	\$164	\$241	\$346		
41	2nd 1	148	212	302		
42	3rd 2	131	185	261		



1	4th 3	110	161	223		
2	5th 4	89	131	191		
3	6th 5	68	108	155		
4	7th 6	53	86	126		
5	8th 7	36	71	97		
6	9th 8	23	35	48		
7	10th 9	12	12	17		
8	and thereafter					
9	Year of					
10	Manufacture Age	IX	X	XI	XII	
11	1st 0	\$470	\$667	\$879	\$1,045	
12	2nd 1	412	572	763	907	
13	3rd 2	360	507	658	782	
14	4th 3	307	407	574	682	
15	5th 4	253	341	489	581	
16	6th 5	204	279	400	475	
17	7th 6	163	224	317	377	
18	8th 7	116	154	214	254	
19	9th 8	55	70	104	123	
20	10th 9	25	33	46	55	
21	and thereafter					
22	Year of					
23	Manufacture Age	XIII	XIV	XV	XVI	XVII
24	1st 0	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
25	2nd 1	1,072	1,236	1,401	1,566	2,060
26	3rd 2	924	1,066	1,208	1,350	1,777
27	4th 3	806	929	1,053	1,177	1,549
28	5th 4	687	793	898	1,004	1,321
29	6th 5	562	648	734	821	1,080
30	7th 6	445	514	582	651	856
31	8th 7	300	346	392	439	577
32	9th 8	146	168	190	213	280
33	10th 9	64	74	84	94	123
34	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 54. IC 6-6-5.1-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 14. (a) Except as otherwise provided in this chapter, the



1 tax imposed on a recreational vehicle by this chapter is payable for  
 2 each registration year by the owner with respect to a recreational  
 3 vehicle required to be registered for the registration year as provided  
 4 in the state motor vehicle laws. Except as provided in section 15 of this  
 5 chapter, the tax is due on or before the regular annual registration date  
 6 in each year on or before which the owner is required under the state  
 7 motor vehicle registration laws to register vehicles. The tax shall be  
 8 paid to the bureau at the time the recreational vehicle is registered by  
 9 the owner as provided in the state motor vehicle registration laws. A  
 10 recreational vehicle subject to taxation under this chapter shall be  
 11 registered by the owner as being taxable in the county of the owner's  
 12 residence. The payment of the tax imposed by this chapter is a  
 13 condition to the right to register or reregister the recreational vehicle  
 14 and is in addition to all other conditions prescribed by law.

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

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

24 SECTION 55. IC 6-6-5.1-15 IS REPEALED [EFFECTIVE JULY  
 25 1, 2017]. Sec. 15: (a) This section applies only to recreational vehicles.

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

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

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



- 1 determined as follows:
- 2 (1) For a recreational vehicle with an initial registration period
- 3 under IC 9-18.1-11-3, the amount determined under STEP
- 4 THREE of the following formula:
- 5 STEP ONE: Determine the number of months remaining until
- 6 the recreational vehicle's next registration date under
- 7 IC 9-18.1-11-3. A partial month shall be rounded up to one (1)
- 8 month.
- 9 STEP TWO: Multiply the STEP ONE result by one-twelfth
- 10 (1/12).
- 11 STEP THREE: Multiply the annual excise tax for the
- 12 recreational vehicle by the STEP TWO product.
- 13 (2) For a recreational vehicle with a renewal registration period
- 14 described in IC 9-18.1-11-3(b), the annual excise tax for the
- 15 current registration:
- 16 (e) Except as provided in subsection (i), a reduction in the
- 17 applicable annual excise tax may not be allowed to an Indiana resident
- 18 applicant upon registration of a recreational vehicle that was owned by
- 19 the applicant on or before the first day of the applicant's annual
- 20 registration period. A recreational vehicle that is owned by an Indiana
- 21 resident applicant and that was located in and registered for use in
- 22 another state during the same calendar year is entitled to the same
- 23 reduction when registered in Indiana.
- 24 (f) The owner of a recreational vehicle who sells the recreational
- 25 vehicle in a year in which the owner has paid the tax imposed by this
- 26 chapter shall receive a credit equal to the remainder of:
- 27 (1) the tax paid for the recreational vehicle; minus
- 28 (2) eight and thirty-three hundredths percent (8.33%) for each full
- 29 or partial calendar month that has elapsed in the owner's annual
- 30 registration year before the date of the sale.
- 31 The credit shall be applied to the tax due on any other recreational
- 32 vehicle purchased or subsequently registered by the owner in the
- 33 owner's annual registration year. If the credit is not fully used and the
- 34 amount of the credit remaining is at least four dollars (\$4), the owner
- 35 is entitled to a refund in the amount of the unused credit. The owner
- 36 must pay a fee of three dollars (\$3) to the bureau to cover costs of
- 37 providing the refund; which may be deducted from the refund. The
- 38 bureau shall issue the refund. The bureau shall transfer three dollars
- 39 (\$3) of the fee to the bureau of motor vehicles commission to cover the
- 40 commission's costs in processing the refund. To claim the credit and
- 41 refund provided by this subsection, the owner of the recreational
- 42 vehicle must present to the bureau proof of sale of the recreational



- 1 vehicle:
- 2 (g) Subject to the requirements of subsection (h), if a recreational
- 3 vehicle is destroyed in a year in which the owner has paid the tax
- 4 imposed by this chapter and the recreational vehicle is not replaced by
- 5 a replacement vehicle for which a credit is issued under this section;
- 6 the owner is entitled to a refund in an amount equal to eight and
- 7 thirty-three hundredths percent (8.33%) of the tax paid for each full
- 8 calendar month remaining in the owner's annual registration year after
- 9 the date of destruction, but only upon presentation to the bureau of the
- 10 following:
- 11 (1) A request for refund on a form furnished by the bureau.
- 12 (2) A statement of proof of destruction on an affidavit furnished
- 13 by the bureau.
- 14 (3) The license plate from the recreational vehicle.
- 15 (4) The registration from the recreational vehicle.
- 16 However, the refund may not exceed ninety percent (90%) of the tax
- 17 paid on the destroyed recreational vehicle. The amount shall be
- 18 refunded by a warrant issued by the auditor of the county that received
- 19 the excise tax revenue and shall be paid out of the special account
- 20 created under section 21 of this chapter for settlement of the excise tax
- 21 collections. For purposes of this subsection, a recreational vehicle is
- 22 considered destroyed if the cost of repair of damages suffered by the
- 23 recreational vehicle exceeds the recreational vehicle's fair market
- 24 value.
- 25 (h) To claim a refund under subsection (g) for a recreational vehicle
- 26 that is destroyed, the owner of the recreational vehicle must present to
- 27 the bureau a valid registration for the recreational vehicle within ninety
- 28 (90) days after the date that the recreational vehicle is destroyed. The
- 29 bureau shall then fix the amount of the refund that the owner is entitled
- 30 to receive:
- 31 (i) If the name of the owner of a recreational vehicle is legally
- 32 changed and the change has caused a change in the owner's annual
- 33 registration date, the excise tax liability of the owner for the
- 34 recreational vehicle shall be adjusted as follows:
- 35 (1) If the name change requires the owner to register sooner than
- 36 the owner would have been required to register if there had been
- 37 no name change, the owner is, at the time the name change is
- 38 reported, entitled to a refund from the county treasurer in the
- 39 amount of the product of:
- 40 (A) eight and thirty-three hundredths percent (8.33%) of the
- 41 owner's last preceding annual excise tax liability; multiplied by
- 42 (B) the number of full calendar months beginning after the





- 1 owner's new regular annual registration month and ending  
 2 before the next succeeding regular annual registration month  
 3 that is based on the owner's former name:
- 4 (2) If the name change requires the owner to register later than the  
 5 owner would have been required to register if there had been no  
 6 name change; the recreational vehicle is subject to excise tax for  
 7 the period beginning after the month in which the owner would  
 8 have been required to register if there had been no name change  
 9 and ending before the owner's new regular annual registration  
 10 month equal to the amount determined under STEP FOUR of the  
 11 following formula:
- 12 STEP ONE: Determine the number of full calendar months  
 13 between the month in which the owner would have been  
 14 required to register if there had been no name change and the  
 15 owner's new regular annual registration month:
- 16 STEP TWO: Multiply the STEP ONE amount by one-twelfth  
 17 (1/12):
- 18 STEP THREE: Determine the owner's tax liability computed  
 19 as of the time the owner would have been required to register  
 20 if there had been no name change:
- 21 STEP FOUR: Multiply the STEP TWO product by the STEP  
 22 THREE amount:
- 23 SECTION 56. IC 6-6-5.1-16 IS REPEALED [EFFECTIVE JULY  
 24 1, 2017]. Sec. 16: (a) This section applies only to truck campers:
- 25 (b) With respect to a truck camper that has been acquired; has been  
 26 brought into Indiana; or for any other reason becomes subject to  
 27 taxation after the regular annual registration date in the year on or  
 28 before which the owner of the truck camper is required under the state  
 29 motor vehicle registration laws to register vehicles; the tax imposed by  
 30 this chapter is due and payable at the time the truck camper is acquired;  
 31 is brought into Indiana; or otherwise becomes subject to taxation under  
 32 this chapter. The amount of tax to be paid by the owner for the  
 33 remainder of the year shall be reduced by eight and thirty-three  
 34 hundredths percent (8.33%) for each full calendar month that has  
 35 elapsed since the regular annual registration date in the year fixed by  
 36 the state motor vehicle registration laws for annual registration by the  
 37 owner. The tax shall be paid within thirty (30) days after the date on  
 38 which the truck camper is acquired; is brought into Indiana; or  
 39 otherwise becomes subject to taxation under this chapter:
- 40 (c) If a truck camper is acquired; is brought into Indiana; or for any  
 41 other reason becomes subject to taxation under this chapter after  
 42 January 1 of any year; the owner may pay any excise tax due on the



1 truck camper for the remainder of the annual registration year and, if  
 2 the succeeding annual registration year does not extend beyond the end  
 3 of the next calendar year, simultaneously pay the excise tax due for the  
 4 next succeeding annual registration year.

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

8 (1) the tax paid for the truck camper; reduced by

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

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

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

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

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

36 However, the refund may not exceed ninety percent (90%) of the tax  
 37 paid on the destroyed truck camper. The amount shall be refunded by  
 38 a warrant issued by the auditor of the county that received the excise  
 39 tax revenue and shall be paid out of the special account created under  
 40 section 21 of this chapter for settlement of the excise tax collections.  
 41 For purposes of this subsection, a truck camper is considered destroyed  
 42 if the cost of repair of damages suffered by the truck camper exceeds



1 the truck camper's fair market value:

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

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

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

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

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

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

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

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

39 SECTION 57. IC 6-6-5.1-17 IS REPEALED [EFFECTIVE JULY  
40 1, 2017]. Sec. 17. (a) This section applies only to recreational vehicles.

41 (b) The owner of a recreational vehicle registered with the bureau  
42 is entitled to a refund of taxes paid under this chapter if, after the



1 owner's regular registration date; the owner:

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

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

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

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

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

17 SECTION 58. IC 6-6-5.1-18 IS REPEALED [EFFECTIVE JULY  
 18 1, 2017]. Sec. 18: (a) This section applies only to truck campers.

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

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

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

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

36 SECTION 59. IC 6-6-5.1-19 IS REPEALED [EFFECTIVE JULY  
 37 1, 2017]. Sec. 19: (a) To claim a credit or refund; or both; under this  
 38 chapter; a person must provide a sworn statement to the bureau that the  
 39 person is entitled to the credit or refund; or both; claimed by the person.

40 (b) The bureau may inspect records of a person claiming a credit or  
 41 refund; or both; under this chapter to determine if a credit or refund; or  
 42 both; were properly allowed against the excise tax imposed on a



1 recreational vehicle or truck camper owned by the person.

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

11 SECTION 60. IC 6-6-5.1-20 IS REPEALED [EFFECTIVE JULY  
12 1, 2017]. Sec. 20: (a) The bureau shall include on all registration forms  
13 for recreational vehicles suitable spaces for the applicant's Social  
14 Security number or federal tax identification number, the amount of the  
15 registration fee, the amount of excise tax, the amount of a credit, if any,  
16 provided under section 13 of this chapter, and the total amount of  
17 payment due on account of the applicable registration fees and excise  
18 taxes upon the registration of the recreational vehicle. The forms must  
19 include spaces for showing the county, city or town, township, and  
20 address of the owner's residence.

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

26 SECTION 61. IC 6-6-5.1-26 IS REPEALED [EFFECTIVE JULY  
27 1, 2017]. Sec. 26: The registration of a recreational vehicle registered  
28 without payment of the tax imposed by this chapter is void. The bureau  
29 shall take possession of the registration certificate, license plate, and  
30 other evidence of registration until the owner pays the delinquent taxes  
31 and an additional fee of ten dollars (\$10) to compensate the bureau for  
32 performing the additional duties.

33 SECTION 62. IC 6-6-5.1-27 IS REPEALED [EFFECTIVE JULY  
34 1, 2017]. Sec. 27: In the administration and collection of the taxes  
35 imposed by this chapter, the bureau may contract with a collection  
36 agency that is authorized to collect and receive property taxes on behalf  
37 of the county treasurer. A collection agency with which the bureau  
38 contracts may collect on behalf of the bureau the taxes imposed by this  
39 chapter and the registration fees and charges as the bureau directs. A  
40 collection agency that contracts with the bureau under this section shall  
41 comply with the requirements concerning the collection of property  
42 taxes on behalf of county treasurers and other requirements, including



1 the posting of a bond; as may be established by the bureau:

2 SECTION 63. IC 6-6-5.1-29 IS REPEALED [EFFECTIVE JULY  
3 1, 2017]. Sec. 29: In the administration and collection of the tax  
4 imposed by this chapter, the bureau may coordinate and consolidate the  
5 collection of the taxes imposed on all recreational vehicles and truck  
6 campers owned by a taxpayer following procedures the bureau  
7 considers reasonable and feasible; including the revocation of all  
8 registrations of recreational vehicles registered by the owner if the  
9 owner willfully fails and refuses to pay the tax imposed by this chapter.  
10 Upon a revocation of registration, the bureau shall notify the  
11 department of state revenue of the name and address of the taxpayer.

12 SECTION 64. IC 6-6-5.1-30 IS ADDED TO THE INDIANA CODE  
13 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
14 1, 2017]: **Sec. 30. (a) The following provisions apply to the  
15 administration of this chapter:**

- 16 (1) IC 6-6-5-5.
- 17 (2) IC 6-6-5-5.2.
- 18 (3) IC 6-6-5-7.2.
- 19 (4) IC 6-6-5-7.4.
- 20 (5) IC 6-6-5-7.7.
- 21 (6) IC 6-6-5-13.
- 22 (7) IC 6-6-5-15.

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

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

30 SECTION 65. IC 6-6-5.5-0.5 IS ADDED TO THE INDIANA  
31 CODE AS A NEW SECTION TO READ AS FOLLOWS  
32 [EFFECTIVE JULY 1, 2017]: **Sec. 0.5. This chapter does not apply  
33 to the following:**

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

38 SECTION 66. IC 6-6-5.5-1, AS AMENDED BY P.L.198-2016,  
39 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2017]: Sec. 1. (a) Unless defined in this section, terms used  
41 in this chapter have the meaning set forth in **IC 9-18.1**, the  
42 International Registration Plan, or in IC 6-6-5 (~~motor~~ vehicle excise



1 tax). Definitions set forth in the International Registration Plan, as  
 2 applicable, prevail unless given a different meaning in this section or  
 3 in rules adopted under authority of this chapter. The definitions in this  
 4 section apply throughout this chapter.

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

7 (1) "Base revenue" means the minimum amount of commercial  
 8 vehicle excise tax revenue that a taxing unit will receive in a year.

9 (2) "Commercial vehicle" means a vehicle to which the tax  
 10 imposed by this chapter applies.

11 (3) "Department" refers to the department of state revenue.

12 (4) "Fleet" means one (1) or more apportionable vehicles.

13 (5) "Indiana based" means a vehicle or fleet of vehicles that  
 14 is base registered in Indiana under the terms of the  
 15 International Registration Plan.

16 (6) "In-state miles" means the total number of miles operated  
 17 by a commercial vehicle or fleet of commercial vehicles in  
 18 Indiana during the preceding year.

19 (7) "Preceding year" means a period of twelve (12)  
 20 consecutive months fixed by the department that shall be  
 21 within the eighteen (18) months immediately preceding the  
 22 commencement of the registration year for which  
 23 proportional registration is sought.

24 (8) "Semitrailer" has the meaning set forth in  
 25 IC 9-13-2-164(a).

26 (9) "Tractor" has the meaning set forth in IC 9-13-2-180.

27 (10) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

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

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

31 (1) An Indiana based vehicle subject to apportioned registration  
 32 under the International Registration Plan.

33 (2) A vehicle subject to apportioned registration under the  
 34 International Registration Plan and based and titled in a state  
 35 other than Indiana subject to the conditions of the International  
 36 Registration Plan.

37 (3) A truck, road tractor, tractor, trailer, semitrailer, or  
 38 truck-tractor subject to registration under IC 9-18 (before its  
 39 expiration) or IC 9-18.1.

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

42 (1) the bureau; or



- 1 (2) the department.
- 2 (e) As used in this chapter, "department" means the department of  
3 state revenue.
- 4 (f) As used in this chapter, "fleet" means one (1) or more  
5 apportionable vehicles.
- 6 (g) As used in this chapter, "gross weight" means the total weight of  
7 a vehicle or combination of vehicles without load, plus the weight of  
8 any load on the vehicle or combination of vehicles.
- 9 (h) As used in this chapter, "Indiana based" means a vehicle or fleet  
10 of vehicles that is base registered in Indiana under the terms of the  
11 International Registration Plan.
- 12 (i) As used in this chapter, "in state miles" means the total number  
13 of miles operated by a commercial vehicle or fleet of commercial  
14 vehicles in Indiana during the preceding year.
- 15 (j) As used in this chapter, "motor vehicle" has the meaning set forth  
16 in IC 9-13-2-105(a).
- 17 (k) As used in this chapter, "owner" means the person in whose  
18 name the commercial vehicle is registered under IC 9-18 (before its  
19 expiration); IC 9-18.1; or the International Registration Plan.
- 20 (l) As used in this chapter, "preceding year" means a period of  
21 twelve (12) consecutive months fixed by the department which shall be  
22 within the eighteen (18) months immediately preceding the  
23 commencement of the registration year for which proportional  
24 registration is sought.
- 25 (m) As used in this chapter, "road tractor" has the meaning set forth  
26 in IC 9-13-2-156.
- 27 (n) As used in this chapter, "semitrailer" has the meaning set forth  
28 in IC 9-13-2-164(a).
- 29 (o) As used in this chapter, "tractor" has the meaning set forth in  
30 IC 9-13-2-180.
- 31 (p) As used in this chapter, "trailer" has the meaning set forth in  
32 IC 9-13-2-184(a).
- 33 (q) As used in this chapter, "truck" has the meaning set forth in  
34 IC 9-13-2-188(a).
- 35 (r) As used in this chapter, "truck-tractor" has the meaning set forth  
36 in IC 9-13-2-189(a).
- 37 (s) As used in this chapter, "vehicle" means:
- 38 (1) a motor vehicle, trailer, or semitrailer subject to registration  
39 under IC 9-18 (before its expiration); or
- 40 (2) a vehicle subject to registration under IC 9-18.1;  
41 as a condition of its operation on the public highways pursuant to the  
42 motor vehicle registration laws of the state.





1 SECTION 67. IC 6-6-5.5-2 IS REPEALED [EFFECTIVE JULY 1,  
2 2017]. Sec. 2: (a) Except as provided in subsection (b); this chapter  
3 applies to all commercial vehicles:

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

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

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

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

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

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

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

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

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

18 (A) meets the requirements of IC 16-3-1; and

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

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

24 (10) Farm wagons:

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

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

28 SECTION 68. IC 6-6-5.5-3, AS AMENDED BY P.L.293-2013(ts),  
29 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

30 JULY 1, 2017]: Sec. 3. (a) There is imposed an annual license **The**  
31 **commercial vehicle** excise tax upon commercial vehicles; which tax  
32 shall be in lieu of is imposed on the following vehicles in accordance  
33 with this chapter:

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

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

38 (3) Semitrailers.

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

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



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

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

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

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

21           SECTION 69. IC 6-6-5.5-7, AS AMENDED BY P.L.198-2016,  
 22 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2017]: Sec. 7. (a) The ~~annual commercial vehicle~~ excise tax  
 24 for a ~~commercial~~ vehicle **to which this chapter applies** will be  
 25 determined by the department on or before October 1 of each year in  
 26 accordance with the following formula:

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

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

37           **(A)** Commercial vehicles with a declared gross weight in  
 38 excess of eleven thousand (11,000) pounds; including trucks;  
 39 tractors not used with semitrailers; traction engines; and other  
 40 similar vehicles used for hauling purposes:

41           **(B)** Tractors used with semitrailers:

42           **(C)** Semitrailers used with tractors:



1           ~~(D)~~ Trailers having a declared gross weight in excess of three  
2 thousand (3,000) pounds.

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

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

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

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

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

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

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

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

35           SECTION 70. IC 6-6-5.5-8 IS REPEALED [EFFECTIVE JULY 1,  
36 2017]. Sec. 8: (a) Except as otherwise provided in this chapter, the  
37 excise tax imposed under this chapter upon commercial vehicles shall  
38 be payable for each registration year; by the owners thereof, in respect  
39 to vehicles required to be registered for such registration year as  
40 provided in the motor vehicle laws of Indiana and the International  
41 Registration Plan. Except as provided in section 9 of this chapter, the  
42 excise tax shall be due on or before the regular annual registration date



1 in each year in which the owner is required under the motor vehicle  
 2 registration laws of Indiana or the terms of the International  
 3 Registration Plan to register vehicles and the excise tax shall be paid  
 4 at the time the vehicle is registered by the owner. The payment of the  
 5 excise tax imposed by this chapter shall be a condition of the right to  
 6 register or reregister the vehicle and shall be in addition to all other  
 7 conditions prescribed by law.

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

11 SECTION 71. IC 6-6-5.5-9 IS REPEALED [EFFECTIVE JULY 1,  
 12 2017]. Sec. 9: (a) The excise tax on a semitrailer that is registered on  
 13 a permanent basis shall be due on or before the regular date each year  
 14 in which the owner is required to renew such registration under the  
 15 terms of the International Registration Plan or under rules adopted by  
 16 the bureau under IC 9-18-10-3. The excise tax shall be paid at the time  
 17 the registration is renewed by the owner. The payment of the excise tax  
 18 imposed by this chapter shall be a condition of the right to renew the  
 19 permanent registration and shall be in addition to all other conditions  
 20 prescribed by law.

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

24 SECTION 72. IC 6-6-5.5-11 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. In administering  
 26 this chapter, the bureau shall follow the procedures set forth in  
 27 ~~IC 6-6-5-8~~, IC 6-6-5-13 and IC 6-6-5-15.

28 SECTION 73. IC 6-6-11-11 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. The boat excise tax  
 30 due under section 10 of this chapter is reduced by ten percent (10%) for  
 31 each year since the year the boat was manufactured, but not to exceed  
 32 fifty percent (50%). The reduced excise tax liability shall be rounded  
 33 upward to the next full dollar amount. However, the boat excise tax due  
 34 for a year may not be reduced to less than six dollars (\$6) for a Class  
 35 2 through Class 14 boats ~~boat~~ or two dollars (\$2) for a Class 1 boat.

36 SECTION 74. IC 6-6-11-13, AS AMENDED BY P.L.198-2016,  
 37 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2017]: Sec. 13. A boat owner shall pay:

- 39 (1) the boat excise tax;  
 40 (2) the department of natural resources fee imposed by section  
 41 12(a) of this chapter;  
 42 (3) the lake and river enhancement fee imposed by section 12(b)



1 of this chapter; and

2 (4) if:

3 (A) the motorboat is legally registered in another state; and

4 (B) the boat owner pays:

5 (i) the excise tax and fees under subdivisions (1), (2), and  
6 (3); and

7 (ii) the two dollar (\$2) fee imposed by IC 9-31-3-2;

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

14 SECTION 75. IC 6-6-11-14, AS AMENDED BY P.L.219-2014,  
15 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JULY 1, 2017]: Sec. 14. (a) For a boat which has been acquired, or  
17 brought into Indiana, or for any other reason becomes subject to the  
18 excise tax after the regular annual tax payment date in the boating year  
19 on or before which the owner is required to pay the tax on boats under  
20 this chapter, the tax imposed by this chapter shall become due and  
21 payable no later than:

22 (1) the thirty-second day after the boat is operated in Indiana, if  
23 the boat is registered in Indiana;

24 (2) except as provided in subdivision (3), the twenty-second  
25 consecutive day during the boating year that the boat is:

26 (A) stored in Indiana; or

27 (B) operated, used, or docked in Indiana waters if the boat is  
28 registered outside Indiana; or

29 (3) the one hundred eighty-first day that the motorboat (as defined  
30 by IC 9-13-2-103.5) is docked on the Indiana part of Lake  
31 Michigan if the motorboat is registered outside Indiana.

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

37 SECTION 76. IC 6-6-11-15 IS AMENDED TO READ AS  
38 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. For a boat which is  
39 acquired, or brought into Indiana, or for any other reason becomes  
40 subject to taxation under this chapter ~~after January 1 of a~~ **during the**  
41 **middle of the current** boating year, the owner may pay the fees and  
42 the excise tax due on the boat as provided in this chapter and any



1 excise tax due on the boat for the remainder of the boating year and  
 2 simultaneously pay the fees and the excise tax due for the following  
 3 boating year.

4 SECTION 77. IC 6-6-11-16 IS AMENDED TO READ AS  
 5 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) Except as  
 6 provided in sections 11 and 19 of this chapter, a reduction in the excise  
 7 tax is not allowed to Indiana residents if the boat was owned by the  
 8 person on or before the person's tax payment date.

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

12 SECTION 78. IC 6-6-11-17, AS AMENDED BY P.L.198-2016,  
 13 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2017]: Sec. 17. (a) **Every The** owner of a boat who sells or  
 15 **otherwise deposits of** the boat in a year in which the boat owner has  
 16 paid the excise tax **imposed by this chapter** is entitled to receive a  
 17 credit equal to the remainder of:

18 (1) the tax paid for the boat; minus

19 (2) the amount determined under STEP FOUR of the following  
 20 formula:

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

24 STEP TWO: Multiply the STEP ONE amount by one-twelfth  
 25 (1/12):

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

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

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

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

38 (b) A cash refund may not be made on a credit issued under  
 39 subsection (a) on the sale of a boat. A tax credit is transferable from  
 40 one (1) member of the same immediate family to another member of  
 41 the same family with no consideration involved or received as an  
 42 outright gift or inheritance. If the credit is not fully used within



1 ninety (90) days after the date of the sale, destruction, or other  
 2 disposal of the boat and the amount of the credit is at least four  
 3 dollars (\$4), the bureau shall issue a refund to the owner in the  
 4 amount of the unused credit, less a fee of three dollars (\$3) to cover  
 5 the costs of processing the refund. The bureau shall deposit the  
 6 processing fee in the commission fund (established by  
 7 IC 9-14-14-1).

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

11 SECTION 79. IC 6-6-11-17.5 IS ADDED TO THE INDIANA  
 12 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 13 [EFFECTIVE JULY 1, 2017]: **Sec. 17.5. (a) To claim a credit or**  
 14 **refund, or both, a person must provide a sworn statement to the**  
 15 **bureau that the person is entitled to the credit or refund, or both,**  
 16 **claimed by the person.**

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

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

30 SECTION 80. IC 6-6-11-18 IS REPEALED [EFFECTIVE JULY 1,  
 31 2017]. **Sec. 18: (a) Every owner of a boat that:**

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

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

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

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

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

42 (2) A statement of proof of destruction on an affidavit furnished



1 by the bureau.

2 (3) The tax payment form for the boat.

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

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

11 SECTION 81. IC 6-6-11-19 IS AMENDED TO READ AS  
12 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 19. If the name of the  
13 owner of a boat is legally changed and the change has caused a change  
14 in the owner's annual tax payment date, the excise tax liability of the  
15 owner shall be adjusted as follows:

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

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

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

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

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

38 **STEP TWO: Multiply:**

39 (i) the STEP ONE result; by

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

41 ~~(A) ten percent (10%)~~ of **STEP THREE: Determine the**  
42 **owner's excise tax liability computed as of the time the owner**





1 would have been required to pay the excise tax if there had  
 2 been no name change. multiplied by  
 3 (B) the number of full calendar months between the month in  
 4 which the owner would have been required to pay if there had  
 5 been no name change and the owner's new tax payment month.

6 **STEP FOUR: Multiply:**

7 **(i) the STEP TWO result; by**

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

9 SECTION 82. IC 6-8.1-1-1, AS AMENDED BY THE TECHNICAL  
 10 CORRECTIONS BILL OF THE 2017 GENERAL ASSEMBLY, IS  
 11 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,  
 12 2017 (RETROACTIVE)]: Sec. 1. "Listed taxes" or "taxes" includes  
 13 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the  
 14 riverboat admissions tax (IC 4-33-12); the riverboat wagering tax  
 15 (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II  
 16 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)  
 17 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);  
 18 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income  
 19 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the  
 20 county adjusted gross income tax (IC 6-3.5-1.1) (*repealed*); the county  
 21 option income tax (IC 6-3.5-6) (*repealed*); the county economic  
 22 development income tax (IC 6-3.5-7) (*repealed*); *the local income tax*  
 23 *(IC 6-3.6)*; the auto rental excise tax (IC 6-6-9); the financial  
 24 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel  
 25 tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax  
 26 collected under a reciprocal agreement under IC 6-8.1-3; the ~~motor~~  
 27 vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13);  
 28 the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed  
 29 on recreational vehicles and truck campers (IC 6-6-5.1); the hazardous  
 30 waste disposal tax (IC 6-6-6.6) (repealed); the cigarette tax (IC 6-7-1);  
 31 the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the  
 32 wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5);  
 33 the malt excise tax (IC 7.1-4-5); the petroleum severance tax  
 34 (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and  
 35 beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and  
 36 IC 6-9-28); the oil inspection fee (IC 16-44-2); the penalties assessed  
 37 for oversize vehicles (IC 9-20-3 and ~~IC 9-30~~; *IC 9-20-18*); the fees  
 38 and penalties assessed for overweight vehicles (IC 9-20-4 and  
 39 ~~IC 9-30~~; *IC 9-20-18*); and any other tax or fee that the department is  
 40 required to collect or administer.

41 SECTION 83. IC 6-8.1-3-1, AS AMENDED BY P.L.91-2006,  
 42 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2017]: Sec. 1. (a) The department has the primary  
 2 responsibility for the administration, collection, and enforcement of the  
 3 listed taxes. In carrying out that responsibility, the department may  
 4 exercise all the powers conferred on it under this article in respect to  
 5 any of those taxes.

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

11 (c) In the case of commercial vehicle excise taxes that are payable  
 12 to the bureau of motor vehicles and are not subject to apportionment  
 13 under the International Registration Plan, the department has the  
 14 responsibility to act only in the investigation, assessment, collection,  
 15 and enforcement of the tax in instances of delinquency or evasion.  
 16 Primary responsibility for the administration and collection of the tax  
 17 remains with the bureau of motor vehicles.

18 SECTION 84. IC 6-8.1-5-2, AS AMENDED BY P.L.198-2016,  
 19 SECTION 58, AND AS AMENDED BY P.L.197-2016, SECTION 76,  
 20 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as otherwise  
 22 provided in this section, the department may not issue a proposed  
 23 assessment under section 1 of this chapter more than three (3) years  
 24 after the latest of the date the return is filed, or either of the following:

25 (1) The due date of the return.

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

31 (b) If a person files a *return for the utility receipts tax* ~~return~~  
 32 (IC 6-2.3), ~~an~~ adjusted gross income tax (IC 6-3), supplemental net  
 33 income tax (IC 6-3-8) (repealed), county adjusted gross income tax  
 34 (IC 6-3.5-1.1) (repealed), county option income tax (IC 6-3.5-6)  
 35 (repealed), *local income tax* (IC 6-3.6), or financial institutions tax  
 36 (IC 6-5.5) ~~return~~ that understates the person's income, as that term is  
 37 defined in the particular income tax law, by at least twenty-five percent  
 38 (25%), the proposed assessment limitation is six (6) years instead of the  
 39 three (3) years provided in subsection (a).

40 (c) In the case of the ~~motor~~ vehicle excise tax (IC 6-6-5), the tax  
 41 shall be assessed as provided in ~~IC 6-6-5-5~~ and ~~IC 6-6-5-6~~ **IC 6-6-5**  
 42 and shall include the penalties and interest due on all listed taxes not



1 paid by the due date. A person that fails to properly register a vehicle  
 2 as required by IC 9-18 (*before its expiration*) or IC 9-18.1 and pay the  
 3 tax due under IC 6-6-5 is considered to have failed to file a return for  
 4 purposes of this article.

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

12 (e) In the case of the excise tax imposed on recreational vehicles  
 13 and truck campers under IC 6-6-5.1, the tax shall be assessed as  
 14 provided in IC 6-6-5.1 and must include the penalties and interest due  
 15 on all listed taxes not paid by the due date. A person ~~who~~ that fails to  
 16 properly register a recreational vehicle as required by IC 9-18 (*before*  
 17 *its expiration*) or IC 9-18.1 and pay the tax due under IC 6-6-5.1 is  
 18 considered to have failed to file a return for purposes of this article. A  
 19 person ~~who~~ that fails to pay the tax due under IC 6-6-5.1 on a truck  
 20 camper is considered to have failed to file a return for purposes of this  
 21 article.

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

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

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

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

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

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

42 (i) If a taxpayer's federal taxable income, federal adjusted gross



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

10 SECTION 85. IC 6-8.1-7-1, AS AMENDED BY P.L.242-2015,  
 11 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2017]: Sec. 1. (a) This subsection does not apply to the  
 13 disclosure of information concerning a conviction on a tax evasion  
 14 charge. Unless in accordance with a judicial order or as otherwise  
 15 provided in this chapter, the department, its employees, former  
 16 employees, counsel, agents, or any other person may not divulge the  
 17 amount of tax paid by any taxpayer, terms of a settlement agreement  
 18 executed between a taxpayer and the department, investigation records,  
 19 investigation reports, or any other information disclosed by the reports  
 20 filed under the provisions of the law relating to any of the listed taxes,  
 21 including required information derived from a federal return, except to:

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

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

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

- 40 (1) the state, district, territory, or possession permits the exchange  
 41 of like information with the taxing officials of the state; and
- 42 (2) it is agreed that the information is to be confidential and to be



- 1           used solely for tax collection purposes.
- 2           (c) The information described in subsection (a) relating to a person  
3 on public welfare or a person who has made application for public  
4 welfare may be revealed to the director of the division of family  
5 resources, and to any director of a county office of the division of  
6 family resources located in Indiana, upon receipt of a written request  
7 from either director for the information. The information shall be  
8 treated as confidential by the directors. In addition, the information  
9 described in subsection (a) relating to a person who has been  
10 designated as an absent parent by the state Title IV-D agency shall be  
11 made available to the state Title IV-D agency upon request. The  
12 information shall be subject to the information safeguarding provisions  
13 of the state and federal Title IV-D programs.
- 14           (d) The name, address, Social Security number, and place of  
15 employment relating to any individual who is delinquent in paying  
16 educational loans owed to a postsecondary educational institution may  
17 be revealed to that institution if it provides proof to the department that  
18 the individual is delinquent in paying for educational loans. This  
19 information shall be provided free of charge to approved postsecondary  
20 educational institutions (as defined by IC 21-7-13-6(a)). The  
21 department shall establish fees that all other institutions must pay to the  
22 department to obtain information under this subsection. However, these  
23 fees may not exceed the department's administrative costs in providing  
24 the information to the institution.
- 25           (e) The information described in subsection (a) relating to reports  
26 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
27 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
28 gallons of special fuel sold by a supplier and the number of gallons of  
29 special fuel exported by a licensed exporter or imported by a licensed  
30 transporter may be released by the commissioner upon receipt of a  
31 written request for the information.
- 32           (f) The information described in subsection (a) may be revealed  
33 upon the receipt of a written request from the administrative head of a  
34 state agency of Indiana when:
- 35               (1) the state agency shows an official need for the information;  
36               and  
37               (2) the administrative head of the state agency agrees that any  
38               information released will be kept confidential and will be used  
39               solely for official purposes.
- 40           (g) The information described in subsection (a) may be revealed  
41 upon the receipt of a written request from the chief law enforcement  
42 officer of a state or local law enforcement agency in Indiana when it is



1 agreed that the information is to be confidential and to be used solely  
2 for official purposes.

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

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

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

14 (k) All information relating to the delinquency or evasion of  
15 commercial vehicle excise taxes payable to the bureau of motor  
16 vehicles in Indiana may be disclosed to the bureau and may be  
17 disclosed to another state, if the information is disclosed for the  
18 purpose of the enforcement and collection of the taxes imposed by  
19 IC 6-6-5.5.

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

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

31 (n) This section does not apply to:

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

41 (o) The name and business address of retail merchants within each  
42 county that sell tobacco products may be released to the division of



1 mental health and addiction and the alcohol and tobacco commission  
2 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

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

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

8 (1) IC 5-28-26;

9 (2) IC 36-7-13;

10 (3) IC 36-7-26;

11 (4) IC 36-7-27;

12 (5) IC 36-7-31;

13 (6) IC 36-7-31.3; or

14 (7) any other statute providing for the calculation of incremental  
15 state taxes that will be distributed to or retained by a political  
16 subdivision or other entity;

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

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

24 (1) an innkeeper's tax, a food and beverage tax, or an admissions  
25 tax under IC 6-9;

26 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and

27 (3) the covered taxes allocated to a professional sports  
28 development area fund, sports and convention facilities operating  
29 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

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

36 SECTION 86. IC 6-8.1-9-1, AS AMENDED BY P.L.242-2015,  
37 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 JULY 1, 2017]: Sec. 1. (a) If a person has paid more tax than the  
39 person determines is legally due for a particular taxable period, the  
40 person may file a claim for a refund with the department. Except as  
41 provided in subsections (j) and (k), in order to obtain the refund, the  
42 person must file the claim with the department within three (3) years



1 after the latter of the following:

2 (1) The due date of the return.

3 (2) The date of payment.

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

11 (b) After considering the claim and all evidence relevant to the  
12 claim, the department shall issue a decision on the claim, stating the  
13 part, if any, of the refund allowed and containing a statement of the  
14 reasons for any part of the refund that is denied. The department shall  
15 mail a copy of the decision to the person ~~who~~ **that** filed the claim. If the  
16 person disagrees with a part of the decision on the claim, the person  
17 may file a protest and request a hearing with the department. If the  
18 department allows the full amount of the refund claim, a warrant for the  
19 payment of the claim is sufficient notice of the decision.

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

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

31 (1) set the hearing at the department's earliest convenient time;  
32 and

33 (2) notify the person by United States mail of the time, date, and  
34 location of the hearing.

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

37 (f) After conducting a hearing on a protest, or after making a  
38 decision on a protest when no hearing is requested, the department  
39 shall issue a memorandum of decision or order denying a refund and  
40 shall send a copy of the decision through the United States mail to the  
41 person ~~who~~ **that** filed the protest. If the department allows the full  
42 amount of the refund claim, a warrant for the payment of the claim is





1 sufficient notice of the decision. The department may continue the  
 2 hearing until a later date if the taxpayer presents additional information  
 3 at the hearing or the taxpayer requests an opportunity to present  
 4 additional information after the hearing.

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

12 (h) If the person disagrees with any part of the department's  
 13 decision, the person may appeal the decision, regardless of whether or  
 14 not the person protested the tax payment or whether or not the person  
 15 has accepted a refund. The person must file the appeal with the tax  
 16 court. The tax court does not have jurisdiction to hear a refund appeal  
 17 if:

18 (1) the appeal is filed more than ninety (90) days after the later of  
 19 the dates on which:

20 (A) the memorandum of decision or order denying a refund is  
 21 issued by the department, if the person does not make a timely  
 22 request for a rehearing under subsection (g) on the letter of  
 23 findings; or

24 (B) the department issues a denial of the person's timely  
 25 request for a rehearing under subsection (g) on the  
 26 memorandum of decision or order denying a refund; or

27 (2) the appeal is filed both before the decision is issued and  
 28 before the one hundred eighty-first day after the date the person  
 29 files the claim for a refund with the department.

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

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

42 (j) If a taxpayer's federal taxable income, federal adjusted gross



1 income, or federal income tax liability for a taxable year is modified by  
 2 the Internal Revenue Service, and the modification would result in a  
 3 reduction of the tax legally due, the due date by which the taxpayer  
 4 must file a claim for refund with the department is the later of:

- 5 (1) the date determined under subsection (a); or  
 6 (2) the date that is one hundred eighty (180) days after the date of  
 7 the modification by the Internal Revenue Service as provided  
 8 under:

9 (A) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross  
 10 income tax); or

11 (B) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial  
 12 institutions tax).

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

17 SECTION 87. IC 6-8.1-9-3, AS AMENDED BY P.L.111-2006,  
 18 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2017]: Sec. 3. This chapter does not apply to refund claims  
 20 made for gasoline taxes under IC 6-6-1.1, special fuel taxes under  
 21 IC 6-6-2.5, or the ~~motor~~ vehicle excise tax (excluding interest and  
 22 penalties) under IC 6-6-5.

23 SECTION 88. IC 8-14-8-4, AS AMENDED BY P.L.146-2016,  
 24 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JULY 1, 2017]: Sec. 4. (a) A qualified county which:

- 26 (1) has adopted the county ~~motor~~ vehicle excise ~~surtax tax~~ under  
 27 IC 6-3.5-4 and the county wheel tax under IC 6-3.5-5;  
 28 (2) is imposing the county ~~motor~~ vehicle excise ~~surtax tax~~ at:

29 (A) the maximum allowable rate, if the qualified county sets  
 30 a county ~~motor~~ vehicle excise ~~surtax tax~~ rate under  
 31 IC 6-3.5-4-2(b)(1) or IC 6-3.5-4-2(c)(1); or

32 (B) the maximum allowable amount, if the qualified county  
 33 sets the county ~~motor~~ vehicle excise ~~surtax tax~~ at a specific  
 34 amount under IC 6-3.5-4-2(b)(2) or IC 6-3.5-4-2(c)(2); and

- 35 (3) has not issued bonds under IC 8-14-9;

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

40 (b) The application must include, at a minimum:

- 41 (1) a map depicting all roads and streets in the system of the  
 42 applicant; and



- 1 (2) a copy of that county's proposed program of work covering the  
 2 current and the immediately following calendar year.
- 3 SECTION 89. IC 8-14-9-10 IS AMENDED TO READ AS  
 4 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) Subject to the  
 5 limitations imposed by this section, the local county road and bridge  
 6 board may issue bonds in the name of the qualified county for the  
 7 benefit of the local county road and bridge district. The bonds shall be  
 8 issued for the purpose of raising money to acquire lands or  
 9 rights-of-way, and to pay for any capital improvement, necessary for  
 10 the construction, reconstruction, or operation of roads or bridges, or  
 11 both, within the district. The local county road and bridge board may  
 12 appropriate the proceeds of the bonds.
- 13 (b) The amount of bonds to be issued may not exceed the estimated  
 14 cost of:
- 15 (1) all lands and rights-of-way to be acquired;
  - 16 (2) capital improvements;
  - 17 (3) supervision and inspection fees during the period of  
 18 construction or reconstruction;
  - 19 (4) programming, planning, and designing the capital  
 20 improvements; and
  - 21 (5) all necessary expenses, including publication of notices,  
 22 engineering fees, architectural fees, and legal fees, incurred in  
 23 acquiring property, letting contracts, and selling bonds for the  
 24 project.
- 25 The amount of bonds issued for the project may not exceed the  
 26 estimated cost determined under section 5(b) of this chapter. In  
 27 addition, the amount of outstanding bonds issued by a county under  
 28 this chapter may not exceed two percent (2%) of the adjusted value of  
 29 taxable property located within the local county road and bridge district  
 30 as determined under IC 36-1-15.
- 31 (c) The local county road and bridge board may issue bonds under  
 32 this chapter only if the issuance of those bonds has been approved by:
- 33 (1) the county council of the qualified county; and
  - 34 (2) the department of local government finance as required by  
 35 IC 6-1.1-18.5-8.
- 36 (d) A local county road and bridge board may issue bonds under this  
 37 chapter only if:
- 38 (1) the county ~~motor~~ vehicle excise ~~surtax tax~~ (IC 6-3.5-4) and  
 39 the county wheel tax (IC 6-3.5-5) are in effect in the county in  
 40 which the local county road and bridge district is located;
  - 41 (2) the county ~~motor~~ vehicle excise ~~surtax tax~~ is being imposed  
 42 at the maximum allowable rate; and



- 1 (3) the county in which the local county road and bridge district  
 2 is located has not obtained a loan under IC 8-14-8.
- 3 (e) No bonds may be issued under this section after June 30, 1984.
- 4 SECTION 90. IC 8-14-9-13 IS AMENDED TO READ AS  
 5 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. For the purpose of  
 6 raising money to pay bonds issued under section 10 of this chapter as  
 7 the bonds severally mature, and to pay all interest accruing on the  
 8 bonds, the county council of a qualified county may, notwithstanding  
 9 IC 8-18-8-5, impose a special tax on all real and personal property  
 10 located within the local county road and bridge district. However, the  
 11 county council may only impose a tax under this section for a particular  
 12 budget year to the extent that the estimated revenues that the county  
 13 will receive from the county ~~motor~~ vehicle excise ~~surtax tax~~ and the  
 14 county wheel tax during that budget year will be insufficient to pay the  
 15 principal and interest coming due on those bonds during that budget  
 16 year. The special tax constitutes the amount of benefits to the property  
 17 which result from carrying out a project under this chapter.
- 18 SECTION 91. IC 8-14-9-14 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) A separate fund  
 20 known as the local county road and bridge district bond fund is created  
 21 for deposit of the following monies:
- 22 (1) revenues collected from the tax imposed under this chapter;
  - 23 (2) any appropriation made under section 16 of this chapter; and
  - 24 (3) any proceeds remaining from the sale of bonds after payment  
 25 of all costs and expenses described in section 10(b) of this  
 26 chapter.
- 27 In addition, if there are any outstanding bonds issued under this  
 28 chapter, then revenues received by the county from the county ~~motor~~  
 29 vehicle excise ~~surtax tax~~ and the county wheel tax shall,  
 30 notwithstanding IC 6-3.5-4-13 and IC 6-3.5-5-15, be deposited in the  
 31 local county road and bridge district bond fund. However, this  
 32 subsection does not apply to county ~~motor~~ vehicle excise ~~surtax tax~~  
 33 and county wheel tax revenues which are to be distributed under  
 34 IC 6-3.5-4-13 and IC 6-3.5-5-15 to cities and towns located in the  
 35 county.
- 36 (b) Monies in the fund shall be used only for payment of local  
 37 county road and bridge district bonds as they severally mature, and the  
 38 interest on those bonds.
- 39 (c) Monies in the fund shall be deposited with one (1) depository of  
 40 other funds of the qualified county. Interest accruing on monies in the  
 41 fund belongs to the fund.
- 42 SECTION 92. IC 8-18-8-5, AS AMENDED BY P.L.197-2016,



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

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

14 SECTION 93. IC 8-18-22-6, AS AMENDED BY P.L.197-2016,  
15 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JULY 1, 2017]: Sec. 6. (a) Except as provided in subsection (b), the  
17 county fiscal body may pledge revenues for the payment of principal  
18 and interest on the bonds and for other purposes under the ordinance  
19 as provided by IC 5-1-14-4, including revenues from the following  
20 sources:

- 21 (1) The motor vehicle highway account.
- 22 (2) The local road and street account.
- 23 (3) The county ~~motor~~ vehicle excise ~~surtax~~; **tax**.
- 24 (4) The county wheel tax.
- 25 (5) The local income tax (IC 6-3.6).
- 26 (6) Assessments.
- 27 (7) Any other unappropriated or unencumbered money.

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

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

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

40 SECTION 94. IC 9-18.1-4-6, AS ADDED BY P.L.198-2016,  
41 SECTION 326, IS AMENDED TO READ AS FOLLOWS  
42 [EFFECTIVE JULY 1, 2017]: Sec. 6. If the ownership of a vehicle



1 registered under this article is transferred, except a transfer from a  
2 manufacturer or a dealer licensed under IC 9-32:

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

6 SECTION 95. IC 9-18.1-9-1, AS ADDED BY P.L.198-2016,  
7 SECTION 326, IS AMENDED TO READ AS FOLLOWS  
8 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A vehicle that is owned or  
9 leased and used for official business by the following is exempt from  
10 the payment of registration fees under this article:

- 11 (1) The state **or a state agency (as defined in IC 6-1.1-1-18)**.
- 12 (2) A municipal corporation (as defined in IC 36-1-2-10).
- 13 (3) A volunteer fire department (as defined in IC 36-8-12-2).
- 14 (4) A volunteer emergency ambulance service that:
  - 15 (A) meets the requirements of IC 16-31; and
  - 16 (B) has only members that serve for no compensation or a  
17 nominal annual compensation of not more than three thousand  
18 five hundred dollars (\$3,500).
- 19 (5) A rehabilitation center funded under IC 12-12.
- 20 (6) A community action agency (IC 12-14-23).
- 21 (7) An area agency on aging (IC 12-10-1-6) and a county council  
22 on aging that is funded through an area agency.
- 23 (8) A community mental health center (IC 12-29-2).

24 SECTION 96. IC 9-18.5-9-4, AS ADDED BY P.L.198-2016,  
25 SECTION 327, IS AMENDED TO READ AS FOLLOWS  
26 [EFFECTIVE JULY 1, 2017]: Sec. 4. This chapter does not exempt an  
27 applicant from the ~~motor~~ vehicle excise tax under IC 6-6-5 or any fee  
28 or requirement for registration under this title.

29 SECTION 97. IC 9-22-1.5-1 IS AMENDED TO READ AS  
30 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this  
31 chapter, "mobile home" ~~has the meaning set forth in IC 6-6-5-1~~. **means**  
32 **a nonself-propelled vehicle designed for occupancy as a dwelling or**  
33 **sleeping place.**

34 SECTION 98. IC 20-26-11-13, AS AMENDED BY P.L.197-2016,  
35 SECTION 117, IS AMENDED TO READ AS FOLLOWS  
36 [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) As used in this section, the  
37 following terms have the following meanings:

- 38 (1) "Class of school" refers to a classification of each school or  
39 program in the transferee corporation by the grades or special  
40 programs taught at the school. Generally, these classifications are  
41 denominated as kindergarten, elementary school, middle school  
42 or junior high school, high school, and special schools or classes,



- 1 such as schools or classes for special education, career and  
 2 technical education, or career education.
- 3 (2) "Special equipment" means equipment that during a school  
 4 year:
- 5 (A) is used only when a child with disabilities is attending  
 6 school;
- 7 (B) is not used to transport a child to or from a place where the  
 8 child is attending school;
- 9 (C) is necessary for the education of each child with  
 10 disabilities that uses the equipment, as determined under the  
 11 individualized education program for the child; and
- 12 (D) is not used for or by any child who is not a child with  
 13 disabilities.
- 14 (3) "Student enrollment" means the following:
- 15 (A) The total number of students in kindergarten through  
 16 grade 12 who are enrolled in a transferee school corporation  
 17 on a date determined by the state board.
- 18 (B) The total number of students enrolled in a class of school  
 19 in a transferee school corporation on a date determined by the  
 20 state board.
- 21 However, a kindergarten student shall be counted under clauses  
 22 (A) and (B) as one-half (1/2) student. The state board may select  
 23 a different date for counts under this subdivision. However, the  
 24 same date shall be used for all school corporations making a count  
 25 for the same class of school.
- 26 (b) Each transferee corporation is entitled to receive for each school  
 27 year on account of each transferred student, except a student  
 28 transferred under section 6 of this chapter, transfer tuition from the  
 29 transferor corporation or the state as provided in this chapter. Transfer  
 30 tuition equals the amount determined under STEP THREE of the  
 31 following formula:
- 32 STEP ONE: Allocate to each transfer student the capital  
 33 expenditures for any special equipment used by the transfer  
 34 student and a proportionate share of the operating costs incurred  
 35 by the transferee school for the class of school where the transfer  
 36 student is enrolled.
- 37 STEP TWO: If the transferee school included the transfer student  
 38 in the transferee school's current ADM, allocate to the transfer  
 39 student a proportionate share of the following general fund  
 40 revenues of the transferee school:
- 41 (A) State tuition support distributions received during the  
 42 calendar year in which the school year ends.



- 1 (B) Property tax levies under IC 20-45-7 and IC 20-45-8 for  
 2 the calendar year in which the school year ends.
- 3 (C) The sum of the following excise tax revenue received for  
 4 deposit in the calendar year in which the school year begins:
- 5 (i) Financial institution excise tax revenue (IC 6-5.5).  
 6 (ii) ~~Motor~~ Vehicle excise taxes (IC 6-6-5).  
 7 (iii) Commercial vehicle excise taxes (IC 6-6-5.5).  
 8 (iv) Boat excise tax (IC 6-6-11).  
 9 (v) Aircraft license excise tax (IC 6-6-6.5).
- 10 (D) Allocations to the transferee school under IC 6-3.6.
- 11 STEP THREE: Determine the greater of:
- 12 (A) zero (0); or  
 13 (B) the result of subtracting the STEP TWO amount from the  
 14 STEP ONE amount.
- 15 If a child is placed in an institution or facility in Indiana by or with the  
 16 approval of the department of child services, the institution or facility  
 17 shall charge the department of child services for the use of the space  
 18 within the institution or facility (commonly called capital costs) that is  
 19 used to provide educational services to the child based upon a prorated  
 20 per student cost.
- 21 (c) Operating costs shall be determined for each class of school  
 22 where a transfer student is enrolled. The operating cost for each class  
 23 of school is based on the total expenditures of the transferee  
 24 corporation for the class of school from its general fund expenditures  
 25 as specified in the classified budget forms prescribed by the state board  
 26 of accounts. This calculation excludes:
- 27 (1) capital outlay;  
 28 (2) debt service;  
 29 (3) costs of transportation;  
 30 (4) salaries of board members;  
 31 (5) contracted service for legal expenses; and  
 32 (6) any expenditure that is made from extracurricular account  
 33 receipts;  
 34 for the school year.
- 35 (d) The capital cost of special equipment for a school year is equal  
 36 to:
- 37 (1) the cost of the special equipment; divided by  
 38 (2) the product of:  
 39 (A) the useful life of the special equipment, as determined  
 40 under the rules adopted by the state board; multiplied by  
 41 (B) the number of students using the special equipment during  
 42 at least part of the school year.





1 (e) When an item of expense or cost described in subsection (c)  
 2 cannot be allocated to a class of school, it shall be prorated to all  
 3 classes of schools on the basis of the student enrollment of each class  
 4 in the transferee corporation compared with the total student  
 5 enrollment in the school corporation.

6 (f) Operating costs shall be allocated to a transfer student for each  
 7 school year by dividing:

8 (1) the transferee school corporation's operating costs for the class  
 9 of school in which the transfer student is enrolled; by

10 (2) the student enrollment of the class of school in which the  
 11 transfer student is enrolled.

12 When a transferred student is enrolled in a transferee corporation for  
 13 less than the full school year of student attendance, the transfer tuition  
 14 shall be calculated by the part of the school year for which the  
 15 transferred student is enrolled. A school year of student attendance  
 16 consists of the number of days school is in session for student  
 17 attendance. A student, regardless of the student's attendance, is enrolled  
 18 in a transferee school unless the student is no longer entitled to be  
 19 transferred because of a change of residence, the student has been  
 20 excluded or expelled from school for the balance of the school year or  
 21 for an indefinite period, or the student has been confirmed to have  
 22 withdrawn from school. The transferor and the transferee corporation  
 23 may enter into written agreements concerning the amount of transfer  
 24 tuition due in any school year. If an agreement cannot be reached, the  
 25 amount shall be determined by the state board, and costs may be  
 26 established, when in dispute, by the state board of accounts.

27 (g) A transferee school shall allocate revenues described in  
 28 subsection (b) STEP TWO to a transfer student by dividing:

29 (1) the total amount of revenues received during a period; by

30 (2) the current ADM of the transferee school for the period in  
 31 which the revenues are received.

32 However, for state tuition support distributions or any other state  
 33 distribution computed using less than the total current ADM of the  
 34 transferee school, the transferee school shall allocate the revenues to  
 35 the transfer student by dividing the revenues that the transferee school  
 36 is eligible to receive during the period by the student count used to  
 37 compute the state distribution.

38 (h) Instead of the payments provided in subsection (b), the  
 39 transferor corporation or state owing transfer tuition may enter into a  
 40 long term contract with the transferee corporation governing the  
 41 transfer of students. The contract may:

42 (1) be entered into for a period of not more than five (5) years



- 1 with an option to renew;  
 2 (2) specify a maximum number of students to be transferred; and  
 3 (3) fix a method for determining the amount of transfer tuition  
 4 and the time of payment, which may be different from that  
 5 provided in section 14 of this chapter.
- 6 (i) A school corporation may negotiate transfer tuition agreements  
 7 with a neighboring school corporation that can accommodate additional  
 8 students. Agreements under this section may:  
 9 (1) be for one (1) year or longer; and  
 10 (2) fix a method for determining the amount of transfer tuition or  
 11 time of payment that is different from the method, amount, or  
 12 time of payment that is provided in this section or section 14 of  
 13 this chapter.
- 14 A school corporation may not transfer a student under this section  
 15 without the prior approval of the child's parent.
- 16 SECTION 99. IC 20-40-8-1, AS AMENDED BY P.L.229-2011,  
 17 SECTION 196, IS AMENDED TO READ AS FOLLOWS  
 18 [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this chapter, "calendar  
 19 year distribution" means the sum of the following:  
 20 (1) A school corporation's:  
 21 (A) state tuition support; and  
 22 (B) maximum permissible tuition support levy (as defined in  
 23 IC 20-45-1-15 before its repeal);  
 24 for the calendar year.  
 25 (2) The sum of the following excise tax revenue of the school  
 26 corporation for the immediately preceding calendar year:  
 27 (A) Financial institution excise tax revenue (IC 6-5.5).  
 28 (B) ~~Motor~~ Vehicle excise taxes (IC 6-6-5).  
 29 (C) Commercial vehicle excise taxes (IC 6-6-5.5).  
 30 (D) Boat excise tax (IC 6-6-11).  
 31 (E) Aircraft license excise tax (IC 6-6-6.5).
- 32 SECTION 100. IC 24-4.6-5-3, AS ADDED BY P.L.97-2011,  
 33 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2017]: Sec. 3. As used in this chapter, "vehicle" has the  
 35 meaning set forth in ~~IC 6-6-5-1(a)~~: **IC 6-6-5-1(b)**.
- 36 SECTION 101. IC 35-52-6-24.7, AS ADDED BY P.L.146-2016,  
 37 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2017]: Sec. 24.7. IC 6-3.5-10-13 defines crimes concerning  
 39 the municipal ~~motor~~ vehicle ~~license~~ excise ~~surtax~~: **tax**.
- 40 SECTION 102. IC 36-7-4-1318, AS AMENDED BY P.L.197-2016,  
 41 SECTION 123, IS AMENDED TO READ AS FOLLOWS  
 42 [EFFECTIVE JULY 1, 2017]: Sec. 1318. (a) A unit may not adopt an



1 impact fee ordinance under section 1311 of this chapter unless the unit  
 2 has prepared or substantially updated a zone improvement plan for  
 3 each impact zone during the immediately preceding one (1) year  
 4 period. A single zone improvement plan may be used for two (2) or  
 5 more infrastructure types if the impact zones for the infrastructure  
 6 types are congruent.

7 (b) Each zone improvement plan must contain the following  
 8 information:

9 (1) A description of the nature and location of existing  
 10 infrastructure in the impact zone.

11 (2) A determination of the current level of service.

12 (3) Establishment of a community level of service. A unit may  
 13 provide that the unit's current level of service is the unit's  
 14 community level of service in the zone improvement plan.

15 (4) An estimate of the nature and location of development that is  
 16 expected to occur in the impact zone during the following ten (10)  
 17 year period.

18 (5) An estimate of the nature, location, and cost of infrastructure  
 19 that is necessary to provide the community level of service for the  
 20 development described in subdivision (4). The plan must indicate  
 21 the proposed timing and sequencing of infrastructure installation.

22 (6) A general description of the sources and amounts of money  
 23 used to pay for infrastructure during the previous five (5) years.

24 (c) If a zone improvement plan provides for raising the current level  
 25 of service to a higher community level of service, the plan must:

26 (1) provide for completion of the infrastructure that is necessary  
 27 to raise the current level of service to the community level of  
 28 service within the following ten (10) year period;

29 (2) indicate the nature, location, and cost of infrastructure that is  
 30 necessary to raise the current level of service to the community  
 31 level of service; and

32 (3) identify the revenue sources and estimate the amount of the  
 33 revenue sources that the unit intends to use to raise the current  
 34 level of service to the community level of service for existing  
 35 development. Revenue sources include, without limitation, any  
 36 increase in revenues available from one (1) or more of the  
 37 following:

38 (A) Adopting or increasing the following:

39 (i) The local income tax (IC 6-3.6-6).

40 (ii) ~~The annual license county vehicle excise surtax; tax or~~  
 41 **the municipal vehicle excise tax, as applicable.**

42 (iii) ~~The county wheel tax or the municipal wheel tax, as~~



- 1                   **applicable.**  
 2                   (B) Imposing the property tax rate per one hundred dollars  
 3                   (\$100) of assessed valuation that the unit may impose to create  
 4                   a cumulative capital improvement fund under IC 36-9-14.5 or  
 5                   IC 36-9-15.5.  
 6                   (C) Transferring and reserving for infrastructure purposes  
 7                   other general revenues that are currently not being used to pay  
 8                   for capital costs of infrastructure.  
 9                   (D) Dedicating and reserving for infrastructure purposes any  
 10                  newly available revenues, whether from federal or state  
 11                  revenue sharing programs or from the adoption of newly  
 12                  authorized taxes.
- 13                  (d) A unit must consult with a qualified engineer licensed to  
 14                  perform engineering services in Indiana when the unit is preparing the  
 15                  portions of the zone improvement plan described in subsections (b)(1),  
 16                  (b)(2), (b)(5), and (c)(2).
- 17                  (e) A zone improvement plan and amendments and modifications  
 18                  to the zone improvement plan become effective after adoption as part  
 19                  of the comprehensive plan under the 500 SERIES of this chapter or  
 20                  adoption as part of the capital improvements program under section  
 21                  503(5) of this chapter. If the unit establishing the impact fee schedule  
 22                  or formula and establishing the zone improvement plan is different  
 23                  from the unit having planning and zoning jurisdiction, the unit having  
 24                  planning and zoning jurisdiction shall incorporate the zone  
 25                  improvement plan as part of the unit's comprehensive plan and capital  
 26                  improvement plan.
- 27                  (f) If a unit's zone improvement plan identifies revenue sources for  
 28                  raising the current level of service to the community level of service,  
 29                  impact fees may not be assessed or collected by the unit unless:
- 30                         (1) before the effective date of the impact fee ordinance the unit  
 31                         has available or has adopted the revenue sources that the zone  
 32                         improvement plan specifies will be in effect before the impact fee  
 33                         ordinance becomes effective; and  
 34                         (2) after the effective date of the impact fee ordinance the unit  
 35                         continues to provide adequate funds to defray the cost of raising  
 36                         the current level of service to the community level of service,  
 37                         using revenue sources specified in the zone improvement plan or  
 38                         revenue sources other than impact fees.
- 39                  **SECTION 103. An emergency is declared for this act.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Roads and Transportation, to which was referred House Bill 1527, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1527 as introduced.)

SOLIDAY

Committee Vote: Yeas 9, Nays 4

