



**SYNOPSIS OF 2018
LEGISLATION
AFFECTING THE
INDIANA DEPARTMENT
OF REVENUE**

INTRODUCTION

The Legislative Synopsis contains a list of legislation passed by the 2018 Indiana General Assembly that affects the Department of Revenue.

How This Synopsis Is Organized

This synopsis has been divided into two parts with each presenting the same information, but they are organized differently. The first part is organized according to tax type; the second part is organized by bill number.

If you're looking for new legislation pertaining to sales tax, look in the first part for the section labeled "Sales and Use Tax." If you need to know which provisions in House Enrolled Act 1001 affect the department, and how, look in the second part by bill number.

For each piece of legislation, there is a heading (the relevant tax type in the first part; the enrolled act number in the second part), a short summary of what the legislation says, the date it goes into effect, the affected Indiana Code cites, and the SECTION of the bill where you can find that piece of legislation.

How to Find Code Cites and Enrolled Acts Online

To get more information about all the recently passed legislation or to read the bills in their entirety, go to the Indiana General Assembly's website at <https://iga.in.gov/>.

On the Indiana General Assembly's website, do the following:

1. At the top of the page, click "Laws" and then select "Indiana Code." Every title of the Indiana Code appears on this page.
2. Click the title you want to review.
3. Next, choose the article you want to review. All the chapters in the article are listed on the left side of the page.
4. Click the chapter you want to review. All sections of the chapter will appear, including the section of the Indiana Code you want to examine.

To see the bill containing the specific language, do the following:

1. Click the "Legislation" link on the top of the Indiana General Assembly's webpage.
2. From there, click "Bills" and scroll to the bill number you want.
3. When you find the bill, click "Latest Version" to pull up the Enrolled Act.
4. Open the PDF of the bill to find the relevant piece of legislation by looking for its SECTION number.

Disclaimer

Legislative synopses are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate enrolled acts. Any information or guidance not consistent with the appropriate enrolled acts is not binding on the department. The information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

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PART I

LEGISLATION BY TAX TYPE

INDIANA STATE LOTTERY (4-30)

Summary: Before the lottery commission may enter into a contract with a retailer, the commission must obtain a tax clearance statement from the department of state revenue that certifies that the retailer does not owe delinquent state taxes.

Effective Date: January 1, 2019

Code: IC 4-30-9-7

Enrolled Act: HEA 1242(ss), SEC. 1

WAGERING TAXES (IC 4-33)

Summary: Defines "gaming activity information" for purposes of IC 4-33 to mean information related to table game and slot machine activity used to determine and confirm revenue and the computation of tax.

Effective Date: Upon passage

Code: IC 4-33-2-10.5

Enrolled Act: HEA 1242(ss), SEC. 2

Summary: Repeals the riverboat gaming admissions tax.

Effective Date: January 1, 2018

Code: IC 4-33-12-2

Enrolled Act: HEA 1242(ss), SEC. 4

Summary: Imposes a supplemental wagering tax on the wagering occurring each day at a riverboat upon the licensed owner operating the riverboat. The amount of supplemental wagering tax imposed for a particular day is determined by multiplying the riverboat's adjusted gross receipts for that day by the quotient of: (1) the total riverboat admissions tax that the riverboat's licensed owner paid beginning July 1, 2016, and ending June 30, 2017; divided by (2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017. However, the quotient used to determine the supplemental wagering tax liability of a licensed owner may not exceed four percent (4%) before July 1, 2019 and three and five-tenths percent (3.5%) after June 30, 2019.

Effective Date: July 1, 2018

Code: IC 4-33-12-1.5

Enrolled Act: HEA 1242(ss), SEC. 5

Summary: Requires that a licensed owner of a riverboat must report: (1) the daily amount of riverboat admissions taxes and supplemental wagering taxes to the department at the time the taxes are paid on the twenty-fourth calendar day of each month and (2) the gaming activity information to the Indiana Gaming Commission (IGC) daily on forms prescribed by the IGC. (This subsection expires June 30, 2018.)

Requires that a licensed owner shall pay the admissions taxes (before its repeal on July 1, 2018) and supplemental wagering taxes collected to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due. (This subsection expires June 30, 2018.)

Requires that beginning July 1, 2018 a licensed owner must report: (1) the daily amount of supplemental wagering taxes to the department at the time the taxes are paid and (2) gaming activity information to the IGC daily on forms prescribed by the IGC.

Establishes that effective July 1, 2018, a licensed owner shall pay the supplemental wagering taxes to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

Requires that the payment of the supplemental wagering tax must be in a manner prescribed by the department.

Effective Date: Upon passage

Code: IC 4-33-12-4

Enrolled Act: HEA 1242(ss), SEC. 6

Summary: Changes the date for the remittance of riverboat supplemental wagering taxes from the day before the last business day of the month to the 24th calendar day of each month and provides that gaming activity information be reported to the Indiana Gaming Commission (IGC) on forms prescribed by IGC.

Provides that the payment of riverboat supplemental wagering taxes no longer must be an electronic funds transfer by automated clearinghouse. The payment is now to be made in a manner prescribed by the department.

Effective Date: Upon passage

Code: IC 4-33-13-1.5

Enrolled Act: HEA 1242(ss), SEC. 7

GAMBLING GAMES AT RACETRACKS (IC 4-35)

Summary: Defines "gaming activity information" for purposes of IC 4-35 to mean information related to table game and slot machine activity used to determine and confirm revenue and the computation of tax.

Effective Date: July 1, 2018

Code: IC 4-35-2-5.5

Enrolled Act: HEA 1242(ss), SEC. 9

Summary: Changes reporting and remitting requirements of the racino slot machine wagering tax from daily to the 24th of each month and provides that gaming activity information be reported to the Indiana Gaming Commission (IGC) on forms prescribed by IGC.

Provides that payment of the racino slot machine wagering tax must be in a manner prescribed by the department.

Effective Date: July 1, 2018

Code: IC 4-35-8-1

Enrolled Act: HEA 1242(ss), SEC. 10

PUBLIC EMPLOYEE BENEFITS (IC 5-10)

Summary: Repeals the Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018

Code: IC 5-10-1.1-4.5

Enrolled Act: HEA 1242(ss), SEC. 11

PUBLIC RETIREMENT AND DISABILITY BENEFITS (IC 5-10)

Summary: Eliminates reference to Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018

Code: IC 5-10.2-2-3

Enrolled Act: HEA 1242(ss), SEC. 12

Summary: Repeals the Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018

Code: IC 5-10.2-2-3.5

Enrolled Act: HEA 1242(ss), SEC. 13

MARITIME OPPORTUNITY DISTRICTS (IC 6-1.1-40)

Summary: Repeals the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.

Effective Date: July 1, 2018

Code: IC 6-1.1-40-4

Enrolled Act: HEA 1242, SEC. 14

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.

Effective Date: July 1, 2018

Code: IC 6-1.1-40-9

Enrolled Act: HEA 1242(ss), SEC. 15

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.

Effective Date: July 1, 2018

Code: IC 6-1.1-40-10

Enrolled Act: HEA 1242(ss), SEC. 16

SALES AND USE TAX (IC 6-2.5)

Summary: Makes a technical reference.

Effective Date: January 1, 2019

Code: IC 6-2.5-1-5

Enrolled Act: HEA 1323, SEC. 2

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.

Effective Date: Upon passage

Code: Non-code (Affects **IC 6-2.5-1-19.5**, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)

Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.

Effective Date: Upon passage

Code: Non-code (Affects IC 6-2.5-1-19.5, **IC 6-2.5-4-4** and IC 6-2.5-4-4.2.)

Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator from July 1, 2018 to July 1, 2019.

Effective Date: Upon passage

Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and **IC 6-2.5-4-4.2.**)

Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Clarifies that a person is a retail merchant making a retail transaction when the person sells, rents, leases, or licenses for consideration the right to use prewritten computer software delivered electronically. However, an exception to this rule is also provided for transactions in which an end user purchases, rents, leases, or licenses the right to remotely access prewritten computer software over the Internet, over private or public networks, or through wireless media. These transactions are not considered to be a transaction in which prewritten computer software is delivered electronically, and does not constitute a retail transaction.

Effective Date: July 1, 2018

Code: IC 6-2.5-4-16.7

Enrolled Act: SEA 257, SEC. 1

Summary: Makes technical corrections.

Effective Date: March 15, 2018

Code: IC 6-2.5-5-1

Enrolled Act: SEA 6, SEC. 67

Summary: Eliminates the provision in current law that specifies that food sold through a vending machine is not eligible for the sales tax exemption for food and food ingredients for human consumption.

Effective Date: July 1, 2019

Code: IC 6-2.5-5-20

Enrolled Act: SEA 124, SEC. 1

Summary: Provides that sales of tangible personal property by a public library, or a charitable organization described in section 21(b)(1) of this chapter formed to support a public library, are exempt from the state gross retail tax if the property sold consists of: (1) items in the library's circulated and publicly available collections, including items from the library's holdings; or (2) items that would typically be included in the library's circulated and publicly available collections and that are donated by individuals or organizations to a public library or to a charitable organization described in IC 6-2.5-5-21(b)(1) formed to support a public library.

However, the exemption provided by this subsection does not apply to any other sales of tangible personal property by a public library.

Effective Date: July 1, 2018

Code: IC 6-2.5-5-26

Enrolled Act: HEA 1316(ss), SEC. 1

Summary: Removes an expired section from the code.

Effective Date: March 15, 2018

Code: IC 6-2.5-5-40

Enrolled Act: SEA 6, SEC. 68

Summary: Amends the sales tax exemption for special fuel (e.g., diesel, CNG, LNG) by providing that special fuel that is a heating oil is subject to sales tax.

Effective Date: Upon passage
Code: IC 6-2.5-5-51
Enrolled Act: HEA 1290, SEC. 1

Summary: Provides a sales tax exemption to the owner of a hot asphalt mix plant for certain trucks, pavers, and plant equipment used in the transport, spreading, and production of hot asphalt mix.

Effective Date: July 1, 2018
Code: IC 6-2.5-5-52
Enrolled Act: HEA 1242(ss), SEC. 18

Summary: Provides that the DOR may require that certain information be provided or updated before the issuance or renewal of a registered retail merchant's certificate. This information includes: (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transaction; (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and (3) any other information that the department requests.

Effective Date: July 1, 2018
Code: IC 6-2.5-8-1
Enrolled Act: HEA 1242(ss), SEC. 19

Summary: Requires the department to suspend the registered retail merchant certificate for a place of business for one year if the department finds in a public hearing by a preponderance of the evidence that a person has a conviction for a violation of IC 35-48-4-10(d)(3), which involves marijuana, hash oil, hashish, or salvia packaged in a manner that appears to be low THC hemp extract. The department also may not issue for one year another retail merchant certificate to any person whose retail merchant certificate was suspended for a violation of IC 35-48-4-10(d)(3).

Effective Date: Upon passage
Code: IC 6-2.5-8-7
Enrolled Act: SEA 52, SEC. 1

ADJUSTED GROSS INCOME TAX (IC 6-3)

Summary: Provides that the \$1,000 personal exemption from individual adjusted gross income is that provided by the Internal Revenue Code's Section 151(c) as it existed on January 1, 2017. Further provides that, subject to further Indiana restrictions, the additional \$1,500 dependent exemption from individual adjusted gross income is that provided by the Internal Revenue Code's Section 151(c) as it existed on January 1, 2017.

Effective Date: January 1, 2018
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Eliminates the addback of the deduction for domestic production activities under Section 199 of the Internal Revenue Code for federal income tax purposes. Section 199 was eliminated by the federal Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides that for taxable years beginning after December 25, 2016: (1) For individuals and real estate investment trusts, requires the addition of an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code. (2) For corporations, and estates

and trusts that did not distribute income included under IRC § 965, requires the addition of the amount listed on IRC 965 Transition Tax Statement, Line 1 (the gross amount of deemed repatriated dividends).

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides a deduction for any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Provides an addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2018

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides a deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. (Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2018

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: For corporations, establishes an addback for an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). Requires the taxpayer to separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Makes a technical correction to reconcile two separate 2017 acts that amended the same section.

Effective Date: March 15, 2018

Code: IC 6-3-1-3.5

Enrolled Act: SEA 6, SEC. 69

Summary: Changes the definition of Internal Revenue Code (IRC) for purposes of Indiana income taxation from the IRC in effect on January 1, 2016, to the IRC in effect on February 11, 2018.

Effective Date: January 1, 2018

Code: IC 6-3-1-11

Enrolled Act: HEA 1316(ss), SEC. 3

Summary: Makes changes to the calculation of income tax rates when two different rates are in effect during the taxpayer's taxable year. Previously, the calculation used months to establish the blended rate; from January 1, 2018, the calculation will use days.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-2-1

Enrolled Act: HEA 1242(ss), SEC. 20

Summary: Sunsets the qualified military base enhancement area. The preferential tax rate shall only apply to a corporation that locates all or part of its operations in a qualified area before January 1, 2019. However, a company may continue to take advantage of the preferential rate in succeeding taxable years of a corporation after December 31, 2018, if the corporation locates all or part of its operations in a qualified area before January 1, 2019.

Effective Date: July 1, 2018

Code: IC 6-3-2-1.5

Enrolled Act: HEA 1242(ss), SEC. 21

Summary: Provides that for apportionment purposes of IC 6-3-2-2 and 6-3-2-2.2, the following apply:

If a taxpayer is not subject to corporate adjusted gross income tax, deemed repatriated dividends and GILTI income are not considered receipts for apportionment or allocation purposes. If a corporation is subject to corporate adjusted gross income tax, (1) only the portion of deemed repatriated dividends and GILTI includible in Indiana adjusted gross income after the foreign source dividend deduction under IC 6-3-2-12 are considered receipts and (2) the includible receipts are considered dividends from investments in determining whether the receipts are included in the receipts numerator. Also provides that receipts do not include receipts derived from sources outside the United States to the extent the taxpayer is allowed a deduction or exclusion in determining both the taxpayer's federal taxable income as a result of the federal Tax Cuts and Jobs Act of 2017 and the taxpayer's adjusted gross income under this chapter. If any portion of the federal taxable income derived from these receipts is deductible under IC 6-3-2-12, receipts shall be reduced by the proportion of the deduction allowable under IC 6-3-2-12 with regard to that federal taxable income.

Effective Date: January 1, 2018

Code: IC 6-3-2-2

Enrolled Act: HEA 1316(ss), SEC. 4

Summary: Decouples with Internal Revenue Code Section 172 in order to maintain Indiana's treatment of net operating losses. Net operating losses may continue to be used up to the amount of federal adjusted gross income and may not be carried over for more than twenty (20) taxable years after the taxable year of the loss. The federal Tax Cuts and Jobs Act of 2017 limits the use of net operating losses to 80% of income in a given year, but allows an unlimited carry forward.

Effective Date: January 1, 2018

Code: IC 6-3-2-2.5

Enrolled Act: HEA 1316(ss), SEC. 5

Summary: Makes a technical correction.

Effective Date: March 15, 2018

Code: IC 6-3-2-2.5

Enrolled Act: SEA 6, SEC. 70

Summary: Decouples with Internal Revenue Code Section 172 and Section 810 in order to maintain Indiana's treatment of net operating losses for insurers. Net operating losses may continue to be used up to the amount of federal adjusted gross income and may not be carried over for more than twenty (20) taxable years after the taxable year of the loss. The federal Tax Cuts and Jobs Act of 2017 limits the use of net operating losses to 80% of income in a given year, but allows an unlimited carry forward.

Effective Date: January 1, 2018

Code: IC 6-3-2-2.6

Enrolled Act: HEA 1316(ss), SEC. 6

Summary: Makes technical corrections.

Effective Date: March 15, 2018

Code: IC 6-3-2-2.6

Enrolled Act: SEA 6, SEC. 71

Summary: Makes technical corrections.

Effective Date: March 15, 2018

Code: IC 6-3-2-8

Enrolled Act: SEA 6, SEC. 72

Summary: Provides that the term "foreign source dividend" means a dividend from a foreign corporation. (1) The term includes any amount that a taxpayer is required to include in its gross income for a taxable year under Sections 951 and 951A of the Internal Revenue Code, and, for taxable years beginning after December 25, 2016, any amounts required to be included in adjusted gross income under this article after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and IC 6-3-1-3.5(e)(12), but prior to application of this section. (2) The term does not include any amount that is treated as a dividend under Section 78 of the Internal Revenue Code.

The reference in subdivision (1) to amounts required to be included in adjusted gross income under this article after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and IC 6-3-1-3.5(e)(12) applies in the same taxable year that the taxpayer takes into account the increase in Subpart F income as a result of Section 965(a) of the Internal Revenue Code and uses the deduction for deferred foreign income under Section 965(c) of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-2-12

Enrolled Act: HEA 1316(ss), SEC. 8

Summary: Makes technical changes related to the repeal of the deduction for qualified "new manufacturing equipment" within Maritime Opportunity Districts.

Effective Date: January 1, 2019

Code: IC 6-3-2-13

Enrolled Act: HEA 1242(ss), SEC. 22

Summary: Provides that for a qualified patent issued to a taxpayer after December 31, 2007, the department shall provide an evaluation report to the legislative council, the budget committee, and the Indiana economic development corporation on or before December 1 of each year. The evaluation report must contain the following: the number of taxpayers claiming the patent income exemption; the sum of all such exemptions claimed; the North American Industry Classification System code for each taxpayer claiming the exemption; and any other information the department considers appropriate, including the number of qualified patents for which an exemption was claimed under this section.

The required report required must be in an electronic format under IC 5-14-6. The department shall determine, record, and retain the North American Industry Classification System code for each taxpayer claiming an exemption under this section.

Effective Date: July 1, 2018

Code: IC 6-3-2-21.7

Enrolled Act: HEA 1003, SEC. 24

Summary: Provides that a "contribution" to a 529 education savings plan account for purposes of Indiana's credit does not include money that is credited to an account and that will be transferred to an ABLE account (as defined in Section 529A of the Internal Revenue Code).

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: Provides that "qualified K-12 education expenses" means expenses that are for tuition in connection with enrollment or attendance at an elementary or secondary public, private, or religious school located in Indiana and are permitted under Section 529 of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: Limits the tax credit for 529 contributions made in tax year 2018 that are designated to pay for qualifying K-12 expenses to an amount equal to the lesser of 10% of the annual contributions or \$500. The taxpayer is still subject to the \$1,000 credit limit for contributions intended to pay for K-12 expenses and contributions for other qualified higher education expenses.

For years after 2018, the tax credit for 529 contributions that are designated to pay for qualifying K-12 expenses is equal to the lesser of 20% of the annual contributions or \$1,000. The taxpayer is still subject to the \$1,000 credit limit for contributions intended to pay for K-12 expenses and contributions for other qualified higher education expenses.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: After December 31, 2018, at the time a contribution is made to or a withdrawal is made from an account or accounts of a college choice 529 education savings plan, the person making the contribution or withdrawal shall designate whether the contribution is made for or the withdrawal will be used for: (1) qualified higher education expenses that are not qualified K-12 education expenses; or (2) qualified K-12 education expenses.

Directs the Indiana Education Savings Authority to use the subaccounts to track the designations.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: Provides that if the due date for a federal income tax return is extended by the Internal Revenue Service to a date that is later than the date otherwise specified in Indiana, the department may extend the due date of a return required to the due date permitted for the federal income tax return.

Effective Date: January 1, 2019

Code: IC 6-3-4-3

Enrolled Act: HEA 1242(ss), SEC. 23

Summary: Provides that income taxes withheld from riverboat and racino winnings are to be remitted on the 24th day of each month instead of daily.

Effective Date: July 1, 2018

Code: IC 6-3-4-8.2

Enrolled Act: HEA 1242(ss), SEC. 24

Summary: Makes technical changes regarding language ("herein" to "in this section") for section regarding the filing of a consolidated return for an affiliated group of corporations.

Effective Date: July 1, 2018

Code: IC 6-3-4-14

Enrolled Act: HEA 1031, SEC. 40

STATE TAX LIABILITY CREDITS (IC 6-3.1)

Summary: Provides that a taxpayer that is entitled to the enterprise zone investment cost credit, the industrial recovery tax credit, the venture capital investment tax credit, the Hoosier business investment tax credit, or the Hoosier alternative fuel vehicle manufacturer tax credit for the 2017 taxable year may elect to carry forward all or any portion of those credits and instead apply the tax credits in the 2018 taxable year. Requires a taxpayer to make an election in order to carry forward the tax credit.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3.1-1-3

Enrolled Act: HEA 1316(ss), SEC. 10

Summary: Allows the Industrial Recovery (aka DINO) tax credit for pass-throughs to be allocated to shareholders, partners and beneficiaries in a manner other than pro rata ownership basis in certain circumstances. This provision applies only for a project that is located in a development project area, an economic development area, or an urban renewal project area and that includes as part of the project, the use and repurposing of two or more buildings and structures that are at least 75 years old and located at a site at which manufacturing previously occurred over a period of at least 75 years.

Effective Date: July 1, 2018

Code: IC 6-3.1-11-24

Enrolled Act: HEA 1242(ss), SEC. 25

Summary: Provides that for a taxable year beginning after December 31, 2016, if a taxpayer properly elects to determine the taxpayer's earned income in accordance with the federal Bipartisan Budget Act of 2018 for purposes of the credit under Section 32 of the Internal Revenue Code, the election shall be treated as being made for purposes of Indiana's earned income tax credit

Provides that the minimum earned income and phase out threshold amounts for the credit under this section are subject to the same cost of living adjustments provided in the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3.1-21-6

Enrolled Act: HEA 1316(ss), SEC. 11

LOCAL TAXATION (IC 6-3.5)

Summary: Corrects technical issues in the statute caused by the passage of two conflicting bills in the 2017 legislative session, including that "eligible municipality" means a municipality having a population of at least five thousand (5,000), and statutory references for the meanings of "in-state miles" and "commercial vehicle."

Effective Date: Upon Passage

Code: IC 6-3.5-10-1

Enrolled Act: SEA 6, SEC. 74

Summary: Corrects technical issues in the statute caused by the passage of two conflicting bills in the 2017 legislative session, including that "eligible municipality" means a municipality having a population of at least five thousand (5,000), defining "vehicle" as opposed to "motor vehicle," and that "surtax" means the "municipal vehicle excise tax."

Effective Date: Upon Passage

Code: IC 6-3.5-11-1

Enrolled Act: SEA 6, SEC. 75

Summary: Corrects a technical issue in the statute, replacing the word “multiple” with the word “municipal.”

Effective Date: Upon Passage

Code: IC 6-3.5-11-4

Enrolled Act: SEA 6, SEC. 76

TAXATION OF FINANCIAL INSTITUTIONS (IC 6-5.5)

Summary: Eliminates the addback for financial institutions of the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes. (The Tax Cuts and Jobs Act of 2017 repealed Section 199.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-5.5-1-1

Enrolled Act: HEA 1316(ss), SEC. 12

Summary: Provides a deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. (Section 118(b)(2) excluded certain contributions (such as land for economic revitalization projects) from a government or civic organization from income for a capital contribution to a corporation. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-5.5-1-1

Enrolled Act: HEA 1316(ss), SEC. 12

Summary: Provides a deduction for the amount of any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Provides a corresponding addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-5.5-1-1

Enrolled Act: HEA 1316(ss), SEC. 12

MOTOR FUEL AND VEHICLE EXCISE TAXES (IC 6-6)

Summary: Rephrases language within the statute by fixing references to the gasoline tax and the special fuel tax. Adds clarification that references to motor carrier surcharge tax are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-1.6-2

Enrolled Act: HEA 1290, SEC. 2

Summary: Removes references to the motor carrier surcharge tax index factor from the fuel tax index factor calculation, as the surcharge tax will be repealed effective July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-1.6-3

Enrolled Act: HEA 1290, SEC. 3

Summary: Changes the special fuel excise tax rate starting July 1, 2018 through June 30, 2019. The rate will be \$0.26 plus \$0.21, multiplied by the special fuel index factor in IC 6-6-1.6-3, and rounded to the nearest cent. Provides that the new applicable rate may not exceed the rate in effect on June 30, 2018 plus \$0.23. Moves the annual recalculation from 2018 to

2019, and provides that the new rate each year may not exceed the rate in effect on June 30 of that year by more than two cents.

Effective Date: July 1, 2018

Code: IC 6-6-2.5-28

Enrolled Act: HEA 1290, SEC. 4

Summary: Changes the distribution scheme of the special fuel tax, so that the first 1.5% of revenue collected each month will be deposited in the motor carrier regulation fund. The remaining revenue collected is distributed completely in the same manner as the gasoline tax in IC 6-6-1.1-802.

Effective Date: July 1, 2018

Code: IC 6-6-2.5-68

Enrolled Act: HEA 1290, SEC. 5

Summary: Removes reference to the “surcharge gallon” and the corresponding definition.

Effective Date: July 1, 2018

Code: IC 6-6-4.1-1

Enrolled Act: HEA 1290, SEC. 6

Summary: Removes the stipulation that the tax rate of the motor carrier fuel tax for a carrier that has paid the surcharge tax at the time of purchasing special fuel (that is not an alternative fuel) is the tax rate of the special fuel tax plus the surcharge tax rate. Adds clarification that references to motor carrier surcharge tax are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4

Enrolled Act: HEA 1290, SEC. 7

Summary: Repeals IC 6-6-4.1-4.3, which provided for a motor carrier fuel surcharge inventory tax on motor fuel held in storage and offered for sale to motor carriers on the date the surcharge tax rate changes.

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.3

Enrolled Act: HEA 1290, SEC. 8

Summary: Repeals IC 6-6-4.1-4.5, which imposed the motor carrier surcharge tax.

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.5

Enrolled Act: HEA 1290, SEC. 9

Summary: Clarifies in the statute describing the certification for proportional use credit that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.7

Enrolled Act: HEA 1290, SEC. 10

Summary: Clarifies in the statute providing for the claim for proportional use credit that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.8

Enrolled Act: HEA 1290, SEC. 11

Summary: Clarifies in the statute providing for the disposition of tax revenue under IC 6-4.1 that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-5

Enrolled Act: HEA 1290, SEC. 12

Summary: Clarifies in the statute allowing for credits against the motor carrier fuel tax that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-6

Enrolled Act: HEA 1290, SEC. 13

Summary: Clarifies in the statute providing for the computation of credits, refunds, and interest of taxes under IC 6-4.1 that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-7

Enrolled Act: HEA 1290, SEC. 14

Summary: Provides that if (1) Indiana becomes a member of the International Fuel Tax Agreement, (2) other members net all of their IFTA returns received in a month according to the terms of the Agreement, and (3) the result of netting is that Indiana is owed motor carrier fuel tax or must refund gasoline tax or special fuel tax, then the transmittal shall be done through the IFTA Clearinghouse according to the terms of the Agreement.

Further provides that if Indiana is owed motor carrier fuel tax, it shall be deposited according to the terms prescribed in IC 6-6-4.1-5 (i.e., the state highway fund at IC 8-23-9-54). Conversely, if Indiana owes another jurisdiction money, the money shall be credited pursuant to the refund terms in IC 6-6-1.1-803 (i.e., the motor fuel tax fund).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-14.5

Enrolled Act: HEA 1290, SEC. 15

Summary: Clarifies in the statute providing for the suspension, revocation or temporary authorization of permits that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-17

Enrolled Act: HEA 1290, SEC. 16

Summary: Clarifies in the statute detailing the failure to keep books and records that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-20

Enrolled Act: HEA 1290, SEC. 17

Summary: Clarifies in the statute providing for a civil penalty that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-21

Enrolled Act: HEA 1290, SEC. 18

Summary: Changes reference from vehicles that “were manufactured after December 31, 1980” to “are model years 1981 and later.”

Effective Date: July 1, 2018

Code: IC 6-6-5-3

Enrolled Act: HEA 1311, SEC. 2

Summary: Changes reference from vehicles that “were manufactured after December 31, 1980” to “are model years 1981 and later.”

Effective Date: July 1, 2018

Code: IC 6-6-5-3.5

Enrolled Act: HEA 1311, SEC. 3

Summary: Clarifies that the commercial vehicle excise tax that is calculated on October 1 each year is effective on January 1 of the following year. Further clarifies that the sum of the registration fees paid exclude the transportation infrastructure improvement fees and the supplement fees to register electric vehicles and hybrid vehicles during the state’s fiscal year. Finally, clarifies that the calculation for the annual CVET for commercial vehicles other than semitrailers excludes the supplement fees to register electric vehicles and hybrid vehicles.

Effective Date: July 1, 2018

Code: IC 6-6-5.5-7

Enrolled Act: HEA 1290, SEC. 19

Summary: Imposes an excise tax, known as the heavy equipment rental excise tax, upon the rental of heavy rental equipment from a retail merchant located in Indiana.

Defines "heavy rental equipment" to mean personal property (including attachments used in conjunction with the personal property) (A) that is owned by a person or business that: (i) is classified under 532412 of the North American Industry Classification System Manual in effect on January 1, 2018; and (ii) is a retail merchant in the business of renting heavy equipment, including any attachments; (B) is not intended to be permanently affixed to any real property; and (C) is not subject to registration under IC 9-18.1 for use on a public highway (as defined in IC 9-25-2-4). Clarifies that the term does not include heavy rental equipment that is rented for mining purposes or heavy rental equipment that is eligible for a property tax abatement deduction under IC 6-1.1-12.1 during the calendar year.

Establishes the rate of the heavy equipment rental excise tax imposed under this at two and twenty-five hundredths percent (2.25%) of the gross retail income received by the retail merchant for the rental.

Exempts a transaction involving the rental of heavy rental equipment from the tax if the rentee is the United States government, the state, a political subdivision of the state (as defined in IC 36-1-2-13), or an agency or instrumentality of any of the aforementioned entities. Also exempts the transaction from the tax if it is a sub-rent of the heavy rental equipment from a rentee to another person, and the rentee was liable for the tax imposed under this chapter.

Provides that the heavy equipment rental excise tax shall be sourced to the business location of the retail merchant from which the heavy rental equipment is rented.

Provides that the return to be filed for the payment of the heavy equipment rental excise tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as prescribed by the department.

Directs that all revenues collected from the heavy equipment rental excise tax must be deposited in a special account of the state general fund called the heavy equipment rental excise tax account.

Directs that on or before April 30 and October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties. The amount to be distributed to a county treasurer equals the part of the total heavy equipment rental excise taxes being distributed that were initially imposed and collected from within that county treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor the taxing districts within the county where heavy equipment rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

Directs a county treasurer to deposit heavy equipment rental excise tax distributions in a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

Directs the county auditor to apportion, and the county treasurer to distribute, the heavy equipment rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the heavy equipment rental excise tax is sourced by the department.

Directs that before January 1, 2020, the heavy equipment rental excise taxes distributed to a taxing unit must be deposited in the taxing unit's levy excess fund under IC 6-1.1-18.5-17, or in the case of a school corporation, the school corporation's levy excess fund under IC 20-44-3.

Directs that after December 31, 2019, the heavy equipment rental excise taxes distributed to a taxing unit must be allocated among the taxing unit's funds in the same proportion that the taxing unit's property tax collections are allocated among those funds.

Directs that all distributions from the heavy equipment rental excise tax account must be made by warrants issued by the auditor of state to the treasurer of state ordering those distributions to the appropriate county treasurer.

Effective Date: January 1, 2019

Code: IC 6-6-15

Enrolled Act: HEA 1323, SEC. 3

TAX ADMINISTRATION (IC 6-8.1)

Summary: Changes technical references from the riverboat admissions tax to the supplemental wagering tax.

Effective Date: July 1, 2018

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1242(ss), SEC. 26 and 27

Summary: Makes a technical reference to the heavy equipment rental excise tax.

Effective Date: January 1, 2019

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1323, SEC. 4

Summary: Provides that the department may waive interest and penalties if the general assembly enacts a change in a listed tax for a tax period that increases a taxpayer's tax liability for that listed tax after the due date for that listed tax and tax period. However, such a waiver only applies to the extent of the increase in tax liability and only for a period not exceeding sixty (60) days after the change is enacted. Provides that the department may adopt rules, including emergency rules, or issue guidelines to carry out this waiver provision.

Effective Date: Upon passage

Code: IC 6-8.1-3-17

Enrolled Act: HEA 1316(ss), SEC. 13

Summary: Makes technical corrections. Also adds an employee of the legislative services agency to the list of recipients to whom certain taxpayer information, otherwise prohibited from being released, may be released for use solely for official purposes.

Effective Date: March 15, 2018

Code: IC 6-8.1-7-1

Enrolled Act: SEA 6, SEC. 80

Summary: Makes a technical change.

Effective Date: March 15, 2018

Code: IC 6-8.1-9-1

Enrolled Act: SEA 6, SEC. 81

Summary: Changes from an annual requirement to once every five years (beginning with 2023), the requirement that the commissioner report information concerning the implementation of the centralized debt collection program for the previous calendar year to the governor, the budget director, and the legislative council not later than March 1. The report must include: the number of debts collected during the reporting period; the dollar amounts of debts collected; and an estimate of the future costs and benefits that may be associated with the collection program.

A report to the legislative council under this subsection must be in an electronic format under IC 5-14-6. (HEA 1288 (2018) repealed the centralized debt collection program.)

Effective Date: July 1, 2018

Code: IC 6-8.1-9-14

Enrolled Act: HEA 1003, SEC. 30

Summary: Authorizes the department to issue a refund in certain circumstances without a taxpayer having to file a refund claim. These circumstances include: an error by the department; an error determined by the department; or a taxpayer's overpayment determined by the department under an audit or investigation.

Directs the department to prescribe rules or guidelines to govern the circumstances under which the department may issue a refund or credit under this provision.

Clarifies that nothing in this provision shall constitute a requirement that the department issue a refund or credit for an overpayment.

Effective Date: January 1, 2019

Code: IC 6-8.1-9-1.5

Enrolled Act: HEA 1242(ss), SEC. 28

Summary: Repeals the statute authorizing the Department of Revenue to carry out a centralized debt collection program for use by state agencies to collect delinquent amounts owed by state agencies.

Effective Date: July 1, 2018
Code: IC 6-8.1-9-14
Enrolled Act: HEA 1288, SEC. 21

Summary: Includes a “clearinghouse” with claimant agencies to which the department shall transfer funds collected from a debtor under the department’s centralized debt collection program. (HEA 1288 (2018) repealed the centralized debt collection program.)

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-8.1-9-14
Enrolled Act: HEA 1262, SEC. 4

Summary: In reference to the department’s tax refund setoff program, changes “unit of local government” to “political subdivision” and defines "clearinghouse" as a clearinghouse registered with the department under section IC 6-8.1-9-3.5(c).

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-1
Enrolled Act: HEA 1262, SEC. 5

Summary: Requires that to obtain a tax refund set off by the department, a local unit of government must direct the clearinghouse with which the claimant agency has an agreement to file an application for the set off on behalf of the claimant agency before a date determined by the department and published on the department's Internet web site.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3
Enrolled Act: HEA 1262, SEC. 6

Summary: Changes “unit of local government” to “political subdivision” and makes other technical and grammatical changes to statute governing the department’s tax refund offset program.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3.5
Enrolled Act: HEA 1262, SEC. 7

Summary: Eliminates the procedural rules governing a local unit of government’s notice and protest responsibilities regarding a claim for a tax refund offset. The notice and protest duties in cases in which a local unit of government is seeking an offset are now the responsibility of the clearinghouse.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3.7
Enrolled Act: HEA 1262, SEC. 8

Summary: Extends the requirement from a claimant agency to the clearinghouse that after a claimant agency receives notice that a debtor is entitled to a tax refund from the department, the claimant agency or the clearinghouse must within fifteen (15) days of the receipt of the notice of a tax refund send written notice to the debtor and the department of its intent to have the tax refund set off. This notice must clearly set forth the basis for the claim to the debt and set off.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-5
Enrolled Act: HEA 1262, SEC. 9

Summary: Changes references from “his” to “the debtor’s” and from “he” to “the debtor”.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-6

Enrolled Act: HEA 1262, SEC. 10

Summary: Provides that a debtor who receives written notice pursuant the tax refund debt set-off program is entitled to contest the claimant agency's right to the debt and set off at a hearing only if the debtor, *not later than thirty (30) days after the date the written notice was mailed to the debtor*, mails to the claimant agency written notice that the debtor intends to contest the claimant agency's right to the debt. Previously the deadline was *within thirty (30) days of the debtor's receipt of the notice*.

Effective Date: July 1, 2018

Code: IC 6-8.1-9.5-6

Enrolled Act: HEA 1406, SEC. 4

Summary: Provides that if a claimant agency receives written notice that a debtor intends to contest the claim to a debt and set off following the notice provided under IC 6-8.1-9.5-5, the claimant agency shall send written notice of and hold a hearing. The notice issued by a political subdivision must state substantially the following: (1) the political subdivision's basis for the claim to the debt and set-off; (2) the date on which the political subdivision submitted the debt owed by the debtor for a tax refund set off; (3) the date, time, and place at which the political subdivision will conduct the hearing; (4) the procedures under which the hearing will be conducted; and (5) a statement that in addition to the amount of the debt owed by the debtor, the total amount of the set-off of the debtor's tax refund may include the following fees for processing the set-off of the debtor's tax refund, as applicable: (A) the collection fee described in IC 6-8.1-9.5-10(a) or (B) one or more local collection assistance fees described in IC 6-8.1-9.5- 10(b).

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-8.1-9.5-7

Enrolled Act: HEA 1262, SEC. 11

Summary: Provides that upon receipt of certification of a debt, the department shall set off the appropriate amount and now pay it to the clearinghouse, when appropriate, instead of just to the appropriate claimant agency as the law previously directed.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-8.1-9.5-8

Enrolled Act: HEA 1262, SEC. 12

Summary: For debt owed to a political subdivision, the local collection allowance imposed on the set-off debt shall be paid to the clearinghouse's account held by the investment pool if the clearinghouse so directs.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-10

Enrolled Act: HEA 1262, SEC. 13

Summary: Makes technical changes and changes to the titles of government agencies and programs in the priority list for claims to tax refunds under the department's refund set-off program.

Effective Date: July 1, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: SEA 238, SEC. 16

Summary: makes technical changes.

Effective Date: July 1, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: HEA 1288, SEC. 22

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: SEA 6, SEC. 82

Summary: Requires the following information to be included in the department's annual report to the governor and legislative council no later than October 1 of each year: the number of taxpayers; the amount of gross collections; the amount of net collections; the amount of refunds; the amount of collection allowances; the amount of administrative costs; and the amount of delinquencies by type of tax collected by the department.

Effective Date: July 1, 2018

Code: IC 6-8.1-14-4

Enrolled Act: HEA 1003, SEC. 31

Summary: Adds a new chapter to IC 6-8.1, creating and establishing the Department of State Revenue Pilot Program, which will assist Indiana, other states, and other government agencies, in the administration of various governmental responsibilities under the International Registration Plan and the International Fuel Tax Agreement.

Provides definitions for the "pilot program" and "public employee."

Provides that the pilot program may be staffed by non-public employees, allows the department to determine their compensation, duties, etc., and clarifies the legal standards and laws that the employees will be subject to or immune from.

Permits the Department to enter into contracts necessary to carry out the pilot program efficiently.

Establishes the department of state revenue pilot program fund (which will be administered by the department) and the purposes and standards for said fund.

Creates an exception to the public records law for records pertaining to incremental pricing, trade secrets, or confidential financial information.

Clarifies that local and state taxes may not be imposed on the pilot program, except as permitted under state or federal law.

Provides that on or before November 1 of each year, the department must submit a report to the interim study committee on roads and transportation, which must be in an electronic format and contain information concerning pilot program activity during the preceding state fiscal year.

Permits the Department to adopt emergency rules to implement this chapter.

Effective Date: July 1, 2018

Code: IC 6-8.1-16.3

Enrolled Act: HEA 1311, SEC. 4

Summary: Provides that for taxable years beginning after December 31, 2018, an income tax return preparer may not provide tax preparation services for income tax returns unless the income tax return preparer provides a Preparer Tax

Identification Number (PTIN) when the income tax return preparer submits an income tax return to the department and signs the income tax return as a paid preparer.

Provides that the department may impose a \$50 penalty for each violation (but not to exceed \$25,000 in a calendar year) on any income tax return preparer who violates this provision by failing to provide the income tax return preparer's PTIN

Provides that the department may develop and by rule implement a program using PTINs as an oversight mechanism to assess returns to identify high error rates, patterns of suspected fraud, and unsubstantiated bases for tax positions by income tax return preparers.

Provides that the department may establish formal and regular communication protocols with the commissioner of the Internal Revenue Service to share and exchange PTIN information for income tax return preparers who are suspected of fraud, who have been disciplined, or who are barred from filing tax returns with the department or the Internal Revenue Service.

Provides that the department may establish additional communication protocols with other states to exchange similar enforcement or discipline information.

Effective Date: January 1, 2019

Code: IC 6-8.1-17

Enrolled Act: HEA 1242(ss), SEC. 29

INNKEEPERS AND OTHER LOCAL TAXES (IC 6-9)

Summary: Eliminates the provision requiring that county innkeeper's tax for St. Joseph County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-1-5

Enrolled Act: HEA 1056, SEC. 1

Summary: Eliminates the provision requiring that county innkeeper's tax for Lake County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-2-1

Enrolled Act: HEA 1056, SEC. 2

Summary: Eliminates the provision requiring that county innkeeper's tax for Vanderburgh County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-2.5-6

Enrolled Act: HEA 1056, SEC. 3

Summary: Eliminates the provision requiring that county innkeeper's tax for Floyd County and Clark County be reported on forms approved by the respective county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-3-4

Enrolled Act: HEA 1056, SEC. 4

Summary: Eliminates the provision requiring that county innkeeper's tax for Monroe County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-4-6

Enrolled Act: HEA 1056, SEC. 5

Summary: Eliminates the provision requiring that county innkeeper's tax for LaPorte County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-6-6

Enrolled Act: HEA 1056, SEC. 6

Summary: Eliminates the provision requiring that county innkeeper's tax for Tippecanoe County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-7-6

Enrolled Act: HEA 1056, SEC. 7

Summary: Makes technical change.

Effective Date: July 1, 2018

Code: IC 6-9-7-7

Enrolled Act: HEA 1374, SEC. 62

Summary: Eliminates the provision requiring that county innkeeper's tax for Marion County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-8-2

Enrolled Act: HEA 1056, SEC. 8

Summary: Eliminates the provision requiring that county innkeeper's tax for Allen County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-9-2

Enrolled Act: HEA 1056, SEC. 9

Summary: Eliminates the provision requiring that county innkeeper's tax for Wayne County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-10-6

Enrolled Act: HEA 1056, SEC. 10

Summary: Eliminates the provision requiring that county innkeeper's tax for White County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-10.5-6

Enrolled Act: HEA 1056, SEC. 11

Summary: Eliminates the provision requiring that county innkeeper's tax for Vigo County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-11-6

Enrolled Act: HEA 1056, SEC. 12

Summary: Eliminates the provision requiring that county innkeeper's tax for Brown County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-14-6

Enrolled Act: HEA 1056, SEC. 13

Summary: Eliminates the provision requiring that county innkeeper's tax for Jefferson County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-15-6

Enrolled Act: HEA 1056, SEC. 14

Summary: Eliminates the provision requiring that county innkeeper's tax for Howard County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-16-6

Enrolled Act: HEA 1056, SEC. 15

Summary: Eliminates the provision requiring that county innkeeper's tax for Madison County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-17-3

Enrolled Act: HEA 1056, SEC. 16

Summary: Eliminates the provision within the uniform county innkeeper's tax statute providing that a county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-18-3

Enrolled Act: HEA 1056, SEC. 17

Summary: Provides that a member of the commission appointed by the county to promote the development and growth of the convention, visitor, and tourism industry in the county need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana.

Also eliminates the restriction that no more than a simple majority of the members of the commission may be affiliated with the same political party.

Effective Date: July 1, 2018

Code: IC 6-9-18-5

Enrolled Act: HEA 1056, SEC. 18

Summary: Eliminates the provision requiring that county innkeeper's tax for Elkhart County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-19-3

Enrolled Act: HEA 1056, SEC. 19

Summary: Directs the department to prescribe a standard return form to be used by a taxpayer with remittance of the innkeeper's tax to the Department of Revenue if the taxpayer files a separate return for the innkeeper's tax or to the county treasurer, if an ordinance has been adopted requiring the payment of the innkeeper's tax to the county treasurer instead of the Department of Revenue.

Effective Date: July 1, 2018

Code: IC 6-9-29-3

Enrolled Act: HEA 1056, SEC. 20

Summary: Requires that each month, the Department of Revenue provide summary data of the amount of the county's innkeeper's tax collections to the commission established for that county.

Requires that for a county that has adopted an ordinance requiring the payment of the innkeeper's tax to the county treasurer instead of the Department of Revenue, the county treasurer shall determine and report the amount of innkeeper's tax collected in the county in the preceding calendar year to the Department of Revenue before March 1 of each year.

Requires that the department shall provide summary data of the total amount of the county's innkeeper's tax collected in the preceding calendar year to the commission established for that county not later than April 1 of each year.

Effective Date: July 1, 2018

Code: IC 6-9-29-5

Enrolled Act: HEA 1056, SEC. 21

Summary: Establishes that purposes of reporting under this section, "commission" refers to the following: (1) a board of managers established under IC 6-9-1-2 (St. Joseph County), IC 6-9-3-1 (Floyd/Clark County), IC 6-9-6-2 (LaPorte County), IC 6-9-10-2 (Wayne County), or IC 6-9-15-2 (Jefferson County); (2) a capital improvement board of managers established under IC 36-10-9-3 (Marion County) or IC 36-10-8 (Allen County); (3) a commission established under IC 6-9-10.5-9 (White County), IC 6-9-18-5 (Uniform County Innkeeper's Tax), IC 6-9-19-5 (Elkhart County), IC 6-9-32-5 (Jackson County), or IC 6-9-37-5 (Hendricks County); (4) a convention and visitor bureau established under IC 6-9-2-3 (Lake County) or designated as a grant recipient under IC 6-9-9-3(b) (Allen County); (5) a convention and visitor commission established under: IC 6-9-2.5-2 (Vanderburgh County), IC 6-9-4-2 (Monroe County), IC 6-9-7-2 (Tippecanoe County), IC 6-9-11-2 (Vigo County), IC 6-9-14-2 (Brown County), IC 6-9-16-2 (Howard County) or IC 6-9-17-5 (Madison County); and (6) any other similar entity that is authorized to administer funds received from an innkeeper's tax imposed under IC 6-9.

Effective Date: July 1, 2018

Code: IC 6-9-29-5

Enrolled Act: HEA 1056, SEC. 21

Summary: Provides that for the capital improvement board revenue replacement supplemental tax, the county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. In the case of the admissions tax and the supplemental auto rental excise tax, the county fiscal body may adopt an ordinance to require that the tax reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-31-2

Enrolled Act: HEA 1056, SEC. 22

Summary: Eliminates the provision requiring that county innkeeper's tax for Jackson County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-32-3

Enrolled Act: HEA 1056, SEC. 23

Summary: Eliminates the provision requiring that county innkeeper's tax for Hendricks County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-37-3

Enrolled Act: HEA 1056, SEC. 24

Summary: Makes a technical change.

Effective Date: Upon passage

Code: IC 6-9-36-8

Enrolled Act: HEA 1374, SEC. 63

Summary: Authorizes Vigo County to enact a food and beverage (FAB) tax not to exceed one percent.

Effective Date: Upon passage

Code: IC 6-9-48

Enrolled Act: HEA 1242(ss), SEC. 30

ALCOHOL AND TOBACCO (IC 7.1)

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-2

Enrolled Act: SEA 6, SEC. 131

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-6

Enrolled Act: SEA 6, SEC. 132

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-7

Enrolled Act: SEA 6, SEC. 133

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-8

Enrolled Act: SEA 6, SEC. 134

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-9

Enrolled Act: SEA 6, SEC. 135

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-9-2

Enrolled Act: SEA 6, SEC. 136

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-10-3

Enrolled Act: SEA 6, SEC. 137

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-5-5-10

Enrolled Act: SEA 6, SEC. 138

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-2

Enrolled Act: SEA 6, SEC. 131

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-6

Enrolled Act: SEA 6, SEC. 132

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-7

Enrolled Act: SEA 6, SEC. 133

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-8

Enrolled Act: SEA 6, SEC. 134

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-9

Enrolled Act: SEA 6, SEC. 135

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-9-2

Enrolled Act: SEA 6, SEC. 136

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 7.1-4-10-3

Enrolled Act: SEA 6, SEC. 137

Summary: Makes a technical change.

Effective Date: March 15, 2018

Code: IC 7.1-5-5-10

Enrolled Act: SEA 6, SEC. 138

MOTOR CARRIER REGULATION (IC 8-2.1)

Summary: Makes technical changes regarding language (“thereunder” to “under this chapter”) for the chapter regarding motor carrier regulation for the transportation of passengers and household goods.

Effective Date: July 1, 2018

Code: IC 8-2.1-22-27

Enrolled Act: HEA 1031, SEC. 80

Summary: Makes technical changes regarding language (“thereunder” to “under this chapter”) for the chapter regarding motor carrier regulation for the transportation of passengers and household goods.

Effective Date: July 1, 2018

Code: IC 8-2.1-22-31

Enrolled Act: HEA 1031, SEC. 81

Summary: Changes the minimum level of financial responsibility for contract carriers that transport railroad employees, to at least five million dollars (\$5,000,000).

Effective Date: July 1, 2018

Code: IC 8-2.1-22-46

Enrolled Act: HEA 1301, SEC. 2

MOTOR VEHICLES – GENERAL PROVISIONS (IC 9-13)

Summary: Changes the definition of “overweight divisible load” so that bulk milk does not fall within the meaning of “agricultural commodities.”

Effective Date: July 1, 2018

Code: IC 9-13-2-120.7

Enrolled Act: SEA 212, SEC. 1

CERTIFICATES OF TITLE (IC 9-17)

Summary: Provides that a certificate of title may be possessed either in printed form or electronic form.

Effective Date: July 1, 2018

Code: IC 9-17-2-4

Enrolled Act: HEA 1095, SEC. 2

Summary: Provides that if a certificate of title is maintained electronically by the bureau, the BMV is not required to physically deliver the certificate of title. Instead, they shall provide electronic notification either to the person who owns the vehicle for which the certificate of title was issued, if no lien or encumbrance appears on the certificate of title; or if a lien or an encumbrance appears on the certificate of title, to the person that holds the lien or an encumbrance as set forth in the application for the certificate of title.

Effective Date: July 1, 2018

Code: IC 9-17-2-14.5

Enrolled Act HEA 1095, SEC. 3

Summary: Repeals definition of “third party.”

Effective Date: July 1, 2018

Code: IC 9-17-3-0.5

Enrolled Act HEA 1095, SEC. 4

Summary: Defines “transferring party” to mean a “person that is listed on the certificate of title as the owner of the vehicle, or a person that is acting as an agent of the owner and holds power of attorney for the owner of the vehicle.”

Effective Date: July 1, 2018

Code: IC 9-17-3-0.6

Enrolled Act HEA 1095, SEC. 5

Summary: Clarifies that the word “duplicate” on a duplicate title shall be notated on the certificate, not necessarily printed or stamped in ink as had been required before.**Effective Date:** July 1, 2018

Code: IC 9-17-3-2

Enrolled Act HEA 1095, SEC. 6

Summary: Replaces the terms “seller or transferor” with “transferring party,” for purposes of the person responsible for filling in the blanks of a certificate of title on a vehicle that is sold or transferred.

Effective Date: July 1, 2018

Code: IC 9-17-3-3.2

Enrolled Act HEA 1095, SEC. 7

Summary: Replaces the terms “seller or transferor” with “transferring party,” for purposes of endorsing the certificate of title by assigning the certificate of title with warranty of title. Further clarifies that the certificate of title may be delivered or otherwise transmitted.

Effective Date: July 1, 2018

Code: IC 9-17-3-3.4

Enrolled Act HEA 1095, SEC. 8

Summary: For buyback vehicles, removes the requirement that the words "Manufacturer Buyback Disclosure on File" appear “on the face of” the new certificate of title; it merely needs to appear on the new certificate of title.

Effective Date: July 1, 2018

Code: IC 9-17-3-3.5

Enrolled Act HEA 1095, SEC. 9

Summary: Clarifies that the certificate of title may be delivered or otherwise transmitted.

Effective Date: July 1, 2018

Code: IC 9-17-3-9

Enrolled Act HEA 1095, SEC. 10

Summary: Removes the requirement for a certificate of title for an assembled vehicle that the words "Reconstructed Vehicle" appear "on the front of" the new certificate of title; it merely needs to appear on the new certificate of title.

Effective Date: July 1, 2018

Code: IC 9-17-4-4

Enrolled Act HEA 1095, SEC.11

Summary: Provides that persons having physical possession of a certificate of title for a vehicle because the person has a lien or an encumbrance on the vehicle must now note the discharge on the certificate of title over the signature of the holder of the lien or encumbrance, in addition to delivering not more than ten (10) business days after receipt of the final payment for the satisfaction or discharge of the lien or encumbrance indicated upon the certificate of title.

Further provides that a person having a lien or encumbrance on a vehicle for which the certificate of title is electronically recorded shall electronically release the lien or encumbrance not more than ten (10) days after the receipt of the final payment for the satisfaction or discharge of the lien or encumbrance. The electronic lien or encumbrance release referenced in this subsection constitutes notice to the bureau that the lien or encumbrance has been satisfied or discharged.

Further provides that a person having a lien or encumbrance on a vehicle for which the certificate of title is electronically recorded shall notify the person who is either listed on the certificate of title as owner of the vehicle, or who is acting as an agent of the owner and holds power of attorney for the owner of the vehicle, of the release of the lien or encumbrance not more than ten (10) business days after receipt of the final payment for the satisfaction or discharge of the lien or encumbrance.

Further provides that a notice of the release of the lien must include the date the satisfaction or discharge of the lien or encumbrance occurred, as well as the name and address of the person who is listed on the certificate of title as owner of the vehicle, or who is acting as an agent of the owner and holds power of attorney for the owner of the vehicle.

Provides that when the bureau receives notice of an electronic lien or encumbrance release, the bureau shall remove the record of the lien or encumbrance from the certificate of title.

Adds the failure to notify the owner of a vehicle or the owner's agent of the release of the lien and the failure to deliver a certificate of title to the owner of a vehicle to the list of Class C infractions.

Effective Date: July 1, 2018

Code: IC 9-17-5-1

Enrolled Act HEA 1095, SEC. 12

Summary: Adds section 1 as an exception to this statute, which applies to security agreements covering a security interest in a vehicle. Removes the requirement that whenever a lien is discharged, the holder shall note the discharge on the certificate of title over the signature of the holder, as that is now covered in section 1 of this chapter.

Effective Date: July 1, 2018

Code: IC 9-17-5-5

Enrolled Act HEA 1095, SEC. 13

Summary: Specifies that for a vehicle that is assembled using all new or used vehicle parts "that does not resemble a specific manufacturer make or model" (rather than a specialty constructed vehicle as was previously stated), the certificate of title shall contain the notation "RECONSTRUCTED VEHICLE" if the certificate of title is issued before January 1, 2019, or "SPECIALTY CONSTRUCTED VEHICLE," if the certificate of title is issued after December 31, 2018.

Removes the requirement that a certificate of title for a vehicle assembled using a salvage vehicle or parts contain the phrase "REBUILT".

Further specifies that for a vehicle with a body built to resemble and be a reproduction of another vehicle of a given year that was manufactured at least twenty-five (25) years in the past and which is assembled using all new or used parts, the certificate of title shall contain the notation "SPECIALTY CONSTRUCTED VEHICLE", if the certificate of title is issued before January 1, 2019, or "REPLICA VEHICLE", if the certificate of title is issued after December 31, 2018.

Finally specifies that for a vehicle that has been permanently altered from its original construction by adding, removing, or substituting component parts, the certificate of title shall contain the notation "RECONSTRUCTED."

Effective Date: January 1, 2019

Code: IC 9-17-4-4

Enrolled Act HEA 1311, SEC. 6

Summary: Removes the requirement that the bureau designate special identification numbers consecutively, beginning with the number one (1), preceded by the letters "MVIN", and followed by the letters "IND" in the order of the filing of applications. Instead, the BMV will designate special identification numbers in a manner that allows a person to distinguish a special identification number issued by the bureau from any other vehicle identification number.

Effective Date: July 1, 2018

Code: IC 9-17-4-10

Enrolled Act HEA 1311, SEC. 7

MOTOR VEHICLE REGISTRATION (IC 9-18.1)

Summary: Regarding the prohibition on the BMV to register a private bus that has an expired certificate which indicates compliance with an inspection program established under IC 9-19-22-3, clarifies that this applies to private buses designed or used to transport more than fifteen (15) passengers, including the driver. This means that a private bus designed for fifteen or fewer passengers need not have the certificate at issue and can register without it.

Effective Date: July 1, 2018

Code: IC 9-18.1-3-6

Enrolled Act SEA 266, SEC. 1

Summary: Clarifies that a license plate not only needs to be horizontal, but in an upright position that displays the registration expiration year in the upper right corner. Provides that upon the renewal of a vehicle registration, a license plate other than a temporary license plate must display a renewal sticker that is securely affixed in the upper right corner of the license plate and that covers the sticker with the previous registration expiration year.

Effective Date: July 1, 2018

Code: IC 9-18.1-4-4

Enrolled Act SEA 266, SEC. 2

Summary: Clarifies that the fees collected for not-for-hire bus registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2018

Code: IC 9-18.1-5-4

Enrolled Act HEA 1290, SEC. 33

Summary: Removes references to specific vehicle types, so that fees collected for any vehicle under the International Registration Plan are distributed in a manner described in this statute.

Effective Date: July 1, 2018
Code: IC 9-18.1-5-10.5
Enrolled Act HEA 1290, SEC. 34

Summary: Clarifies that the fees collected for recovery vehicle registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2018
Code: IC 9-18.1-6-4
Enrolled Act HEA 1290, SEC. 35

Summary: Provides that a vehicle that is owned and used for official business by an approved postsecondary educational institution listed in IC 21-7-13-6(a)(1)(C) is exempt from the payment of registration fees under IC 9-18.1.

Effective Date: July 1, 2018
Code: IC 9-18.1-9-1
Enrolled Act HEA 1311, SEC. 8

Summary: Clarifies that the transportation infrastructure improvement fee is apportioned if the vehicle for which the transportation infrastructure improvement fee applies is registered under the International Registration Plan.

Effective Date: Upon passage
Code: IC 9-18.1-15-2
Enrolled Act HEA 1290, SEC. 36

SIZE AND WEIGHT REGULATION (IC 9-20)

Summary: Creates a definition for "equivalent single axle load," which means "the known quantifiable and standardized amount of damage to highway pavement structures equivalent to one pass of a single 18,000 pound dual tire axle, with all four tires on the axle inflated to 110 pounds per square inch."

Allows INDOT or the local authority that has jurisdiction over a highway or street and that is responsible for the repair and maintenance of the highway or street to, upon proper application in writing and upon good cause shown, grant a permit for transporting bulk milk in loads of up to 100,000 pounds.

Provides that INDOT shall grant an annual bulk milk permit to an applicant whose application is approved if their total equivalent single axle load calculation is equal to or less than 2.40 equivalent single axle load credit. The fee for an annual bulk milk permit is \$20. Provides that INDOT may grant a bulk milk permit to an applicant whose total equivalent single axle load calculation is greater than 2.40 equivalent single axle load credit pursuant to IC 9-20-6-2.

Effective Date: July 1, 2018
Code: IC 9-20-6-2.1
Enrolled Act SEA 212, SEC. 2

MOTOR VEHICLE FEES (IC 9-29)

Summary: Repeals IC 9-29, an Article which included statutes detailing fees collected by the BMV and the Department that had previously been repealed in prior sessions.

Effective Date: Upon Passage
Code: IC 9-29
Enrolled Act SEA 6, SEC. 149

Summary: Repeals IC 9-29, an Article which included statutes detailing fees collected by the BMV and the Department that had previously been repealed in prior sessions.

Effective Date: Upon Passage

Code: IC 9-29

Enrolled Act SEA 6, SEC. 149

PUBLIC SAFETY (IC 10)

Summary: Requires state and local employees, contractors, and subcontractors whose duties include access to confidential tax information to submit to and update background checks in order to ensure that Indiana government agencies maintain access to federal taxpayer information.

Effective Date: Upon passage

Code: IC 10-13-3-38.5

Enrolled Act: HEA 1242(ss), SEC. 31

CIVIL LAW AND PROCEDURE (IC 34)

Summary: Adds IC 6-8.1-16.3-3 (Created in SECTION 4), concerning actions taken by an employee of the department of state revenue pilot program, to the list of statutes outside IC 34 that confer immunity.

Effective Date: July 1, 2018

Code: IC 34-30-2-16.4

Enrolled Act HEA 1311, SEC. 25

MISCELLANEOUS AND NON-CODE PROVISIONS

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.

Effective Date: Upon passage

Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)

Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Allows the trustees of Indiana University, Purdue University, University of Southern Indiana, Ball State University, and Ivy Tech Community College to issue and sell bonds for certain capital projects (authorized in the 2017 state budget bill) before June 30, 2019.

Effective Date: Upon passage

Code: Non-code

Enrolled Act: HEA 1316(ss), SEC. 15

PART II

LEGISLATION BY ACT

SEA 6

Summary: Makes technical corrections.

Effective Date: March 15, 2018

Code: IC 6-2.5-5-1

Enrolled Act: SEA 6, SEC. 67

Summary: Removes an expired section from the code.

Effective Date: March 15, 2018

Code: IC 6-2.5-5-40

Enrolled Act: SEA 6, SEC. 68

Summary: Makes a technical correction to reconcile two separate 2017 acts that amended the same section.

Effective Date: March 15, 2018

Code: IC 6-3-1-3.5

Enrolled Act: SEA 6, SEC. 69

Summary: Makes a technical correction.

Effective Date: March 15, 2018

Code: IC 6-3-2-2.5

Enrolled Act: SEA 6, SEC. 70

Summary: Makes technical corrections.

Effective Date: March 15, 2018

Code: IC 6-3-2-2.6

Enrolled Act: SEA 6, SEC. 71

Summary: Makes technical corrections.

Effective Date: March 15, 2018

Code: IC 6-3-2-8

Enrolled Act: SEA 6, SEC. 72

Summary: Corrects technical issues in the statute caused by the passage of two conflicting bills in the 2017 legislative session, including that “eligible municipality” means a municipality having a population of at least five thousand (5,000) and statutory references for the meanings of “in-state miles” and “commercial vehicle.”

Effective Date: Upon Passage

Code: IC 6-3.5-10-1

Enrolled Act: SEA 6, SEC. 74

Summary: Corrects technical issues in the statute caused by the passage of two conflicting bills in the 2017 legislative session, including that “eligible municipality” means a municipality having a population of at least five thousand (5,000), defining “vehicle” as opposed to “motor vehicle,” and that the “surtax” means the “municipal vehicle excise tax.”

Effective Date: Upon Passage

Code: IC 6-3.5-11-1

Enrolled Act: SEA 6, SEC. 75

Summary: Corrects a technical issue in the statute, replacing the word “multiple” with the word “municipal.”

Effective Date: Upon Passage

Code: IC 6-3.5-11-4

Enrolled Act: SEA 6, SEC. 76

Summary: Makes technical corrections. Also adds an employee of the legislative services agency to the list of recipients to whom certain taxpayer information, otherwise prohibited from being released, may be released for use solely for official purposes.

Effective Date: March 15, 2018

Code: IC 6-8.1-7-1

Enrolled Act: SEA 6, SEC. 80

Summary: Makes a technical change.

Effective Date: March 15, 2018

Code: IC 6-8.1-9-1

Enrolled Act: SEA 6, SEC. 81

Summary: Makes technical changes.

Effective Date: March 15, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: SEA 6, SEC. 82

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-2

Enrolled Act: SEA 6, SEC. 131

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-6

Enrolled Act: SEA 6, SEC. 132

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-7

Enrolled Act: SEA 6, SEC. 133

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-8

Enrolled Act: SEA 6, SEC. 134

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-7-9

Enrolled Act: SEA 6, SEC. 135

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-9-2

Enrolled Act: SEA 6, SEC. 136

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-4-10-3

Enrolled Act: SEA 6, SEC. 137

Summary: Makes technical corrections regarding outdated references and older formatting.

Effective Date: March 15, 2018

Code: IC 7.1-5-5-10

Enrolled Act: SEA 6, SEC. 138

Summary: Repeals IC 9-29, an Article which included statutes detailing fees collected by the BMV and the Department that had previously been repealed in prior sessions.

Effective Date: Upon Passage

Code: IC 9-29

Enrolled Act: SEA 6, SEC. 149

SEA 52

Summary: Requires the department to suspend the registered retail merchant certificate for a place of business for one year if the department finds in a public hearing by a preponderance of the evidence that a person has a conviction for a violation of IC 35-48-4-10(d)(3), which involves marijuana, hash oil, hashish, or salvia packaged in a manner that appears to be low THC hemp extract. The department also may not issue for one year another retail merchant certificate to any person whose retail merchant certificate was suspended for a violation of IC 35-48-4-10(d)(3).

Effective Date: Upon passage

Code: IC 6-2.5-8-7

Enrolled Act: SEA 52, SEC. 1

SEA 124

Summary: Eliminates the provision in current law that specifies that food sold through a vending machine is not eligible for the sales tax exemption for food and food ingredients for human consumption.

Effective Date: July 1, 2019

Code: IC 6-2.5-5-20

Enrolled Act: SEA 124, SEC. 1

SEA 212

Summary: Changes the definition of “overweight divisible load” so that bulk milk does not fall within the meaning of “agricultural commodities.”

Effective Date: July 1, 2018

Code: IC 9-13-2-120.7

Enrolled Act: SEA 212, SEC. 1

Summary: Creates a definition for "equivalent single axle load," which means the known quantifiable and standardized amount of damage to highway pavement structures equivalent to one pass of a single 18,000 pound dual tire axle, with all four tires on the axle inflated to 110 pounds per square inch. Allows INDOT or local authority that has jurisdiction over a highway or street and that is responsible for the repair and maintenance of the highway or street to, upon proper application in writing and upon good cause shown, grant a permit for transporting bulk milk in loads of up to 100,000 pounds. Provides that INDOT shall grant an annual bulk milk permit to an applicant whose application is approved if their total equivalent single axle load calculation is equal to or less than 2.40 equivalent single axle load credit. The fee for an

annual bulk milk permit is \$20. Provides that INDOT may grant a bulk milk permit to an applicant whose total equivalent single axle load calculation is greater than 2.40 equivalent single axle load credit pursuant to IC 9-20-6-2.

Effective Date: July 1, 2018

Code: IC 9-20-6-2.1

Enrolled Act SEA 212, SEC. 2

SEA 238

Summary: Makes technical changes and changes to the titles of government agencies and programs in the priority list for claims to tax refunds under the department's refund set-off program.

Effective Date: July 1, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: SEA 238, SEC. 16

SEA 257

Summary: Clarifies that a person is a retail merchant making a retail transaction when the person sells, rents, leases, or licenses for consideration the right to use prewritten computer software delivered electronically. However, an exception to this rule is also provided for transactions in which an end user purchases, rents, leases, or licenses the right to remotely access prewritten computer software over the Internet, over private or public networks, or through wireless media. These transactions are not considered to be a transaction in which prewritten computer software is delivered electronically, and does not constitute a retail transaction.

Effective Date: July 1, 2018

Code: IC 6-2.5-4-16.7

Enrolled Act: SEA 257, SEC. 1

SEA 266

Summary: Regarding the prohibition on the BMV to register a private bus that has an expired certificate which indicates compliance with an inspection program established under IC 9-19-22-3, clarifies that this applies to private buses designed or used to transport more than fifteen (15) passengers, including the driver. This means that a private bus designed for fifteen or fewer passengers need not have the certificate at issue and can register without it.

Effective Date: July 1, 2018

Code: IC 9-18.1-3-6

Enrolled Act SEA 266, SEC. 1

Summary: Clarifies that a license plate not only needs to be horizontal, but in an upright position that displays the registration expiration year in the upper right corner. Provides that upon the renewal of a vehicle registration, a license plate other than a temporary license plate must display a renewal sticker that is securely affixed in the upper right corner of the license plate and that covers the sticker with the previous registration expiration year.

Effective Date: July 1, 2018

Code: IC 9-18.1-4-4

Enrolled Act SEA 266, SEC. 2

HEA 1003

Summary: Provides that for a qualified patent issued to a taxpayer after December 31, 2007, the department shall provide an evaluation report to the legislative council, the budget committee, and the Indiana economic development corporation on or before December 1 of each year. The evaluation report must contain the following: the number of taxpayers claiming the patent income exemption; the sum of all such exemptions claimed; the North American Industry Classification System code for each taxpayer claiming the exemption; and any other information the department considers appropriate, including the number of qualified patents for which an exemption was claimed under this section.

The required report must be in an electronic format under IC 5-14-6. The department shall determine, record, and retain the North American Industry Classification System code for each taxpayer claiming an exemption under this section.

Effective Date: July 1, 2018

Code: IC 6-3-2-21.7

Enrolled Act: HEA 1003, SEC. 24

Summary: Changes from an annual requirement to once every five years (beginning with 2023), the requirement that the commissioner report information concerning the implementation of the centralized debt collection program for the previous calendar year to the governor, the budget director, and the legislative council not later than March 1. The report must include: the number of debts collected during the reporting period; the dollar amounts of debts collected; and an estimate of the future costs and benefits that may be associated with the collection program.

A report to the legislative council under this subsection must be in an electronic format under IC 5-14-6. (HEA 1288 (2018) repealed the centralized debt collection program.)

Effective Date: July 1, 2018

Code: IC 6-8.1-9-14

Enrolled Act: HEA 1003, SEC. 30

Summary: Requires the following information to be included in the department's annual report to the governor and legislative council not later than October 1 of each year: ((5) The following information: the number of taxpayers; the amount of gross collections; the amount of net collections; the amount of refunds; the amount of collection allowances; the amount of administrative costs; and the amount of delinquencies by type of tax collected by the department.

Effective Date: July 1, 2018

Code: IC 6-8.1-14-4

Enrolled Act: HEA 1003, SEC. 31

HEA 1031

Summary: Makes technical changes regarding language ("herein" to "in this section") for section regarding the filing of a consolidated return for an affiliated group of corporations.

Effective Date: July 1, 2018

Code: IC 6-3-4-14

Enrolled Act: HEA 1031, SEC. 40

Summary: Makes technical changes regarding language ("thereunder" to "under this chapter") for the chapter regarding motor carrier regulation for the transportation of passengers and household goods.

Effective Date: July 1, 2018

Code: IC 8-2.1-22-27

Enrolled Act: HEA 1031, SEC. 80

Summary: Makes technical changes regarding language ("thereunder" to "under this chapter") for the chapter regarding motor carrier regulation for the transportation of passengers and household goods.

Effective Date: July 1, 2018

Code: IC 8-2.1-22-31

Enrolled Act: HEA 1031, SEC. 81

HEA 1056

Summary: Eliminates the provision requiring that county innkeeper's tax for St. Joseph County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-1-5

Enrolled Act: HEA 1056, SEC. 1

Summary: Eliminates the provision requiring that county innkeeper's tax for Lake County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-2-1

Enrolled Act: HEA 1056, SEC. 2

Summary: Eliminates the provision requiring that county innkeeper's tax for Vanderburgh County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-2.5-6

Enrolled Act: HEA 1056, SEC. 3

Summary: Eliminates the provision requiring that county innkeeper's tax for Floyd County and Clark County be reported on forms approved by the respective county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-3-4

Enrolled Act: HEA 1056, SEC. 4

Summary: Eliminates the provision requiring that county innkeeper's tax for Monroe County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-4-6

Enrolled Act: HEA 1056, SEC. 5

Summary: Eliminates the provision requiring that county innkeeper's tax for LaPorte County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-6-6

Enrolled Act: HEA 1056, SEC. 6

Summary: Eliminates the provision requiring that county innkeeper's tax for Tippecanoe County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-7-6

Enrolled Act: HEA 1056, SEC. 7

Summary: Eliminates the provision requiring that county innkeeper's tax for Marion County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-8-2

Enrolled Act: HEA 1056, SEC. 8

Summary: Eliminates the provision requiring that county innkeeper's tax for Allen County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-9-2

Enrolled Act: HEA 1056, SEC. 9

Summary: Eliminates the provision requiring that county innkeeper's tax for Wayne County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-10-6

Enrolled Act: HEA 1056, SEC. 10

Summary: Eliminates the provision requiring that county innkeeper's tax for White County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-10.5-6

Enrolled Act: HEA 1056, SEC. 11

Summary: Eliminates the provision requiring that county innkeeper's tax for Vigo County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-11-6

Enrolled Act: HEA 1056, SEC. 12

Summary: Eliminates the provision requiring that county innkeeper's tax for Brown County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-14-6

Enrolled Act: HEA 1056, SEC. 13

Summary: Eliminates the provision requiring that county innkeeper's tax for Jefferson County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-15-6

Enrolled Act: HEA 1056, SEC. 14

Summary: Eliminates the provision requiring that county innkeeper's tax for Howard County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-16-6

Enrolled Act: HEA 1056, SEC. 15

Summary: Eliminates the provision requiring that county innkeeper's tax for Madison County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-17-3

Enrolled Act: HEA 1056, SEC. 16

Summary: Eliminates the provision within the uniform county innkeeper's tax statute providing that a county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-18-3

Enrolled Act: HEA 1056, SEC. 17

Summary: Provides that a member of the commission appointed by the county to promote the development and growth of the convention, visitor, and tourism industry in the county need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana.

Also eliminates the restriction that no more than a simple majority of the members of the commission may be affiliated with the same political party.

Effective Date: July 1, 2018

Code: IC 6-9-18-5

Enrolled Act: HEA 1056, SEC. 18

Summary: Eliminates the provision requiring that county innkeeper's tax for Elkhart County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-19-3

Enrolled Act: HEA 1056, SEC. 19

Summary: Directs the department to prescribe a standard return form to be used by a taxpayer with remittance of the innkeeper's tax: to the department of state revenue, if the taxpayer files a separate return for the innkeeper's tax; or to the county treasurer, if an ordinance has been adopted requiring the payment of the innkeeper's tax to the county treasurer instead of the Department of Revenue.

Effective Date: July 1, 2018

Code: IC 6-9-29-3

Enrolled Act: HEA 1056, SEC. 20

Summary: Requires that each month, the Department of Revenue provide summary data of the amount of the county's innkeeper's tax collections to the commission established for that county.

Requires that for a county that has adopted an ordinance requiring the payment of the innkeeper's tax to the county treasurer instead of the Department of Revenue, the county treasurer shall determine and report to the department of state revenue before March 1 of each year the amount of innkeeper's tax collected in the county in the preceding calendar year.

Requires that the department shall provide summary data of the total amount of the county's innkeeper's tax collected in the preceding calendar year to the commission established for that county not later than April 1 of each year.

Effective Date: July 1, 2018

Code: IC 6-9-29-5

Enrolled Act: HEA 1056, SEC. 21

Summary: Establishes that purposes of reporting under this section, "commission" refers to the following: (1) a board of managers established under IC 6-9-1-2 (St. Joseph County), IC 6-9-3-1 (Floyd/Clark County), IC 6-9-6-2 (LaPorte County), IC 6-9-10-2 (Wayne County), or IC 6-9-15-2 (Jefferson County); (2) a capital improvement board of managers established under IC 36-10-9-3 (Marion County) or IC 36-10-8 (Allen County); (3) a commission established under IC 6-9-10.5-9 (White County), IC 6-9-18-5 (Uniform County Innkeeper's Tax), IC 6-9-19-5 (Elkhart County), IC 6-9-32-5 (Jackson County), or IC 6-9-37-5 (Hendricks County); (4) a convention and visitor bureau established under IC 6-9-2-3 (Lake County) or designated as a grant recipient under IC 6-9-9-3(b) (Allen County); (5) a convention and visitor commission established under: IC 6-9-2.5-2 (Vanderburgh County), IC 6-9-4-2 (Monroe County), IC 6-9-7-2 (Tippecanoe County), IC 6-9-11-2 (Vigo County), IC 6-9-14-2 (Brown County), IC 6-9-16-2 (Howard County) or IC 6-9-17-5 (Madison County); and (6) any other similar entity that is authorized to administer funds received from an innkeeper's tax imposed under IC 6-9.

Effective Date: July 1, 2018

Code: IC 6-9-29-5

Enrolled Act: HEA 1056, SEC. 21

Summary: Provides that for the capital improvement board revenue replacement supplemental tax, the county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. In the case of the admissions tax and the supplemental auto rental excise tax, the county fiscal body may adopt an ordinance to require that the tax reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-31-2

Enrolled Act: HEA 1056, SEC. 22

Summary: Eliminates the provision requiring that county innkeeper's tax for Jackson County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-32-3

Enrolled Act: HEA 1056, SEC. 23

Summary: Eliminates the provision requiring that county innkeeper's tax for Hendricks County be reported on forms approved by the county treasurer.

Effective Date: July 1, 2018

Code: IC 6-9-37-3

Enrolled Act: HEA 1056, SEC. 24

HEA 1095

Summary: Provides that a certificate of title may be possessed either in printed form or electronic form.

Effective Date: July 1, 2018

Code: IC 9-17-2-4

Enrolled Act: HEA 1095, SEC. 2

Summary: Provides that if a certificate of title is maintained electronically by the bureau, the BMV is not required to physically deliver the certificate of title. Instead, they shall provide electronic notification either to the person who owns the vehicle for which the certificate of title was issued, if no lien or encumbrance appears on the certificate of title. If a lien or an encumbrance appears on the certificate of title, they shall provide electronic notification to the person that holds the lien or an encumbrance as set forth in the application for the certificate of title.

Effective Date: July 1, 2018

Code: IC 9-17-2-14.5

Enrolled Act HEA 1095, SEC. 3

Summary: Repeals definition of “third party.”

Effective Date: July 1, 2018

Code: IC 9-17-3-0.5

Enrolled Act HEA 1095, SEC. 4

Summary: Defines “transferring party” to mean person that is listed on the certificate of title as the owner of the vehicle, or a person that is acting as an agent of the owner and holds power of attorney for the owner of the vehicle.

Effective Date: July 1, 2018

Code: IC 9-17-3-0.6

Enrolled Act HEA 1095, SEC. 5

Summary: Clarifies that the word “duplicate” on a duplicate title shall be notated on the certificate, not necessarily printed or stamped in ink as had been required before.

Effective Date: July 1, 2018

Code: IC 9-17-3-2

Enrolled Act HEA 1095, SEC. 6

Summary: Replaces the terms “seller or transferor” with “transferring party,” for purposes of the person responsible for filling in the blanks of a certificate of title on a vehicle that is sold or transferred.

Effective Date: July 1, 2018

Code: IC 9-17-3-3.2

Enrolled Act HEA 1095, SEC. 7

Summary: Replaces the terms “seller or transferor” with “transferring party,” for purposes of endorsing the certificate of title by assigning the certificate of title with warranty of title. Further clarifies that the certificate of title may be delivered or otherwise transmitted.

Effective Date: July 1, 2018

Code: IC 9-17-3-3.4

Enrolled Act HEA 1095, SEC. 8

Summary: For buyback vehicles, removes the requirement that the words "Manufacturer Buyback Disclosure on File" appear “on the face of” the new certificate of title; it merely needs to appear on the new certificate of title.

Effective Date: July 1, 2018

Code: IC 9-17-3-3.5

Enrolled Act HEA 1095, SEC. 9

Summary: Clarifies that the certificate of title may be delivered or otherwise transmitted.

Effective Date: July 1, 2018

Code: IC 9-17-3-9

Enrolled Act HEA 1095, SEC. 10

Summary: For a certificate of title for an assembled vehicle, removes the requirement that the words "Reconstructed Vehicle" appear “on the front of” the new certificate of title; it merely needs to appear on the new certificate of title.

Effective Date: July 1, 2018

Code: IC 9-17-4-4

Enrolled Act HEA 1095, SEC.11

Summary: Provides that persons having physical possession of a certificate of title for a vehicle because the person has a lien or an encumbrance on the vehicle must now note the discharge on the certificate of title over the signature of the holder of the lien or encumbrance, in addition to delivering not more than ten (10) business days after receipt of the final payment for the satisfaction or discharge of the lien or encumbrance indicated upon the certificate of title.

Further provides that a person having a lien or encumbrance on a vehicle for which the certificate of title is electronically recorded shall electronically release the lien or encumbrance not more than ten (10) days after the receipt of the final payment for the satisfaction or discharge of the lien or encumbrance. The electronic lien or encumbrance release referenced in this subsection constitutes notice to the bureau that the lien or encumbrance has been satisfied or discharged.

Further provides that a person having a lien or encumbrance on a vehicle for which the certificate of title is electronically recorded shall notify the person who is either listed on the certificate of title as owner of the vehicle, or who is acting as an agent of the owner and holds power of attorney for the owner of the vehicle, of the release of the lien or encumbrance not more than ten (10) business days after receipt of the final payment for the satisfaction or discharge of the lien or encumbrance.

Further provides that a notice of the release of the lien must include the date the satisfaction or discharge of the lien or encumbrance occurred, as well as the name and address of the person who is listed on the certificate of title as owner of the vehicle, or who is acting as an agent of the owner and holds power of attorney for the owner of the vehicle.

Provides that when the bureau receives notice of an electronic lien or encumbrance release, the bureau shall remove the record of the lien or encumbrance from the certificate of title.

Adds the failure to notify the owner of a vehicle or the owner's agent of the release of the lien and the failure to deliver a certificate of title to the owner of a vehicle to the list of Class C infractions.

Effective Date: July 1, 2018

Code: IC 9-17-5-1

Enrolled Act HEA 1095, SEC. 12

Summary: Adds section 1 as an exception to this statute, which applies to security agreements covering a security interest in a vehicle. Removes the requirement that whenever a lien is discharged, the holder shall note the discharge on the certificate of title over the signature of the holder, as that is now covered in section 1 of this chapter.

Effective Date: July 1, 2018

Code: IC 9-17-5-5

Enrolled Act HEA 1095, SEC. 13

HEA 1242

Summary: Before the lottery commission may enter into a contract with a retailer, the commission must obtain a tax clearance statement from the department of state revenue that certifies that the retailer does not owe delinquent state taxes.

Effective Date: January 1, 2019

Code: IC 4-30-9-7

Enrolled Act: HEA 1242(ss), SEC. 1

Summary: Defines "gaming activity information" for purposes of IC 4-33 to mean information related to table game and slot machine activity used to determine and confirm revenue and the computation of tax.

Effective Date: Upon passage

Code: IC 4-33-2-10.5

Enrolled Act: HEA 1242(ss), SEC. 2

Summary: Repeals the riverboat gaming admissions tax.

Effective Date: January 1, 2018

Code: IC 4-33-12-2

Enrolled Act: HEA 1242(ss), SEC. 4

Summary: Imposes a supplemental wagering tax on the wagering occurring each day at a riverboat upon the licensed owner operating the riverboat. The amount of supplemental wagering tax imposed for a particular day is determined by multiplying the riverboat's adjusted gross receipts for that day by the quotient of: (1) the total riverboat admissions tax that the riverboat's licensed owner paid beginning July 1, 2016, and ending June 30, 2017; divided by (2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017. However, the quotient used to determine the supplemental wagering tax liability of a licensed owner may not exceed four percent (4%) before July 1, 2019 and three and five-tenths percent (3.5%) after June 30, 2019.

Effective Date: July 1, 2018

Code: IC 4-33-12-1.5

Enrolled Act: HEA 1242(ss), SEC. 5

Summary: Requires that a licensed owner of a riverboat must report: (1) the daily amount of riverboat admissions taxes and supplemental wagering taxes to the department at the time the taxes are paid on the twenty-fourth calendar day of each month and (2) the gaming activity information to the Indiana Gaming Commission (IGC) daily on forms prescribed by the IGC. (This subsection expires June 30, 2018.)

Requires that a licensed owner shall pay the admissions taxes (before its repeal on July 1, 2018) and supplemental wagering taxes collected to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due. (This subsection expires June 30, 2018.)

Requires that beginning July 1, 2018 a licensed owner must report: (1) the daily amount of supplemental wagering taxes to the department at the time the taxes are paid and (2) gaming activity information to the IGC daily on forms prescribed by the IGC.

Establishes that effective July 1, 2018, a licensed owner shall pay the supplemental wagering taxes to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

Requires that the payment of the supplemental wagering tax must be in a manner prescribed by the department.

Effective Date: Upon passage

Code: IC 4-33-12-4

Enrolled Act: HEA 1242(ss), SEC. 6

Summary: Changes the date for the remittance of riverboat supplemental wagering taxes from the day before the last business day of the month to the 24th calendar day of each month and provides that gaming activity information be reported to the Indiana Gaming Commission (IGC) on forms prescribed by IGC.

Provides that the payment of riverboat supplemental wagering taxes no longer must be an electronic funds transfer by automated clearinghouse. The payment is now to be made in a manner prescribed by the department.

Effective Date: Upon passage

Code: IC 4-33-13-1.5

Enrolled Act: HEA 1242(ss), SEC. 7

Summary: Defines "gaming activity information" for purposes of IC 4-35 to mean information related to table game and slot machine activity used to determine and confirm revenue and the computation of tax.

Effective Date: July 1, 2018

Code: IC 4-35-2-5.5

Enrolled Act: HEA 1242(ss), SEC. 9

Summary: Changes reporting and remitting requirements of the racino slot machine wagering tax from daily to the 24th of each month and provides that gaming activity information be reported to the Indiana Gaming Commission (IGC) on forms prescribed by IGC.

Provides that payment of the racino slot machine wagering tax must be in a manner prescribed by the department.

Effective Date: July 1, 2018

Code: IC 4-35-8-1

Enrolled Act: HEA 1242(ss), SEC. 10

Summary: Repeals the Next Level Indiana Innovation & Entrepreneurial fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018

Code: IC 5-10-1.1-4.5

Enrolled Act: HEA 1242(ss), SEC. 11

Summary: Eliminates reference to Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018

Code: IC 5-10.2-2-3

Enrolled Act: HEA 1242(ss), SEC. 12

Summary: Repeals the Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018

Code: IC 5-10.2-2-3.5

Enrolled Act: HEA 1242(ss), SEC. 13

Summary: Repeals the deduction for qualified "new manufacturing equipment" within a Maritime Opportunity District.

Effective Date: July 1, 2018

Code: IC 6-1.1-40-4

Enrolled Act: HEA 1242(ss), SEC. 14

Summary: Makes technical changes related to the repeal of the deduction for qualified "new manufacturing equipment" within a Maritime Opportunity District.

Effective Date: July 1, 2018

Code: IC 6-1.1-40-9

Enrolled Act: HEA 1242(ss), SEC. 15

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.

Effective Date: July 1, 2018

Code: IC 6-1.1-40-10

Enrolled Act: HEA 1242(ss), SEC. 16

Summary: Provides a sales tax exemption to the owner of a hot asphalt mix plant for certain trucks, pavers, and plant equipment used in the transport, spreading, and production of hot asphalt mix.

Effective Date: July 1, 2018

Code: IC 6-2.5-5-52

Enrolled Act: HEA 1242(ss), SEC. 18

Summary: Provides that the Department of Revenue may require that certain information be provided or updated before the issuance or renewal of a registered retail merchant's certificate. This information includes: (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transaction; (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and (3) any other information that the department requests.

Effective Date: July 1, 2018

Code: IC 6-2.5-8-1

Enrolled Act: HEA 1242(ss), SEC. 19

Summary: Makes changes to the calculation of income tax rates when two different rates are in effect during the taxpayer's taxable year. Previously, the calculation used months to establish the blended rate; from January 1, 2018, the calculation will use days.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-2-1

Enrolled Act: HEA 1242(ss), SEC. 20

Summary: Sunsets the qualified military base enhancement area. The preferential tax rate shall only apply to a corporation that locates all or part of its operations in a qualified area before January 1, 2019. However, a company may continue to take advantage of the preferential rate in succeeding taxable years of a corporation after December 31, 2018, if the corporation locates all or part of its operations in a qualified area before January 1, 2019.

Effective Date: July 1, 2018

Code: IC 6-3-2-1.5

Enrolled Act: HEA 1242(ss), SEC. 21

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within Maritime Opportunity Districts.

Effective Date: January 1, 2019

Code: IC 6-3-2-13

Enrolled Act: HEA 1242(ss), SEC. 22

Summary: Provides that if the due date for a federal income tax return is extended by the Internal Revenue Service to a date that is later than the date otherwise specified in the Indiana, the department may extend the due date of a return required to the due date permitted for the federal income tax return.

Effective Date: January 1, 2019

Code: IC 6-3-4-3

Enrolled Act: HEA 1242(ss), SEC. 23

Summary: Provides that income taxes withheld from riverboat and racino winnings are to be remitted on the 24th day of each month instead of daily.

Effective Date: July 1, 2018

Code: IC 6-3-4-8.2

Enrolled Act: HEA 1242(ss), SEC. 24

Summary: Allows the Industrial Recovery (aka DINO) tax credit for pass-throughs to be allocated to shareholders, partners and beneficiaries in a manner other than pro rata ownership basis in certain circumstances. This provision applies only for a project that is located in a development project area, an economic development area, or an urban renewal project area and that includes as part of the project, the use and repurposing of two or more buildings and structures that are: at least 75 years old; and located at a site at which manufacturing previously occurred over a period of at least 75 years.

Effective Date: July 1, 2018

Code: IC 6-3.1-11-24

Enrolled Act: HEA 1242(ss), SEC. 25

Summary: Changes technical references from the riverboat admissions tax to the supplemental wagering tax.

Effective Date: July 1, 2018

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1242(ss), SEC. 26 and 27

Summary: Authorizes the department to issue a refund in certain circumstances without a taxpayer having to file a refund claim. These circumstances include the event of: an error by the department; an error determined by the department; or a taxpayer's overpayment determined by the department under an audit or investigation.

Directs the department to prescribe rules or guidelines to govern the circumstances under which the department may issue a refund or credit under this provision.

Clarifies that nothing in this provision shall constitute a requirement that the department issue a refund or credit for an overpayment.

Effective Date: January 1, 2019

Code: IC 6-8.1-9-1.5

Enrolled Act: HEA 1242(ss), SEC. 28

Summary: Provides that for taxable years beginning after December 31, 2018, an income tax return preparer may not provide tax preparation services for income tax returns unless the income tax return preparer provides a Preparer Tax Identification Number (PTIN) when the income tax return preparer submits an income tax return to the department and signs the income tax return as a paid preparer.

Provides that the department may impose on any income tax return preparer who violates this provision by failing to provide the income tax return preparer's PTIN a penalty \$50 for each violation, but not to exceed \$25,000 in a calendar year.

Provides that the department may develop and by rule implement a program using PTINs as an oversight mechanism to assess returns to identify high error rates, patterns of suspected fraud, and unsubstantiated basis for tax positions by income tax return preparers.

Provides that the department may establish formal and regular communication protocols with the commissioner of the Internal Revenue Service to share and exchange PTIN information for income tax return preparers who are suspected of fraud, who have been disciplined, or who are barred from filing tax returns with the department or the Internal Revenue Service.

Provides that the department may establish additional communication protocols with other states to exchange similar enforcement or discipline information.

Effective Date: January 1, 2019

Code: IC 6-8.1-17

Enrolled Act: HEA 1242(ss), SEC. 29

Summary: Authorizes Vigo County to enact a food and beverage (FAB) tax not to exceed one percent.

Effective Date: Upon passage

Code: IC 6-9-48

Enrolled Act: HEA 1242(ss), SEC. 30

Summary: In order to ensure that Indiana government agencies maintain access to federal taxpayer information, requires state and local employees, contractors, and subcontractors whose duties include access to confidential tax information to submit to and update background checks.

Effective Date: Upon passage

Code: IC 10-13-3-38.5

Enrolled Act: HEA 1242(ss), SEC. 31

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.

Effective Date: Upon passage

Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)

Enrolled Act: HEA 1242(ss), SEC. 35

HEA 1262

Summary: Includes a “clearinghouse” with claimant agencies to which the department shall transfer funds collected from a debtor under the department’s centralized debt collection program. (HEA 1288 (2018) repealed the centralized debt collection program.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-8.1-9-14

Enrolled Act: HEA 1262, SEC. 4

Summary: In reference to the department’s tax refund set-off program, changes “unit of local government” to “political subdivision” and defines “clearinghouse” as a clearinghouse registered with the department under section IC 6-8.1-9-3.5(c).

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-1

Enrolled Act: HEA 1262, SEC. 5

Summary: Requires that to obtain a tax refund set-off by the department, a local unit of government must direct the clearinghouse with which the claimant agency has an agreement to file an application for the set off on behalf of the claimant agency before a date determined by the department and published on the department's Internet web site.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-3

Enrolled Act: HEA 1262, SEC. 6

Summary: Changes “unit of local government” to “political subdivision” and makes other technical and grammatical changes to statute governing the department’s tax refund offset program.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-3.5

Enrolled Act: HEA 1262, SEC. 7

Summary: Eliminates the procedural rules governing a local unit of government’s notice and protest responsibilities regarding a claim for a tax refund offset. (The notice and protest duties in cases in which a local unit of government is seeking an offset are now the responsibility of the clearinghouse.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-3.7

Enrolled Act: HEA 1262, SEC. 8

Summary: Extends the requirement from a claimant agency to the clearinghouse that after a claimant agency receives notice that a debtor is entitled to a tax refund from the department, the claimant agency or the clearinghouse must within fifteen (15) days of the receipt of the notice of a tax refund send written notice to the debtor and the department of its intent to have the tax refund set off. This notice must clearly set forth the basis for the claim to the debt and set off.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-5

Enrolled Act: HEA 1262, SEC. 9

Summary: Changes references from “his” to “the debtor’s” and from “he” to “the debtor”.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-6

Enrolled Act: HEA 1262, SEC. 10

Summary: Provides that if a claimant agency receives written notice that a debtor intends to contest the claim to a debt and set-off following the notice provided under IC 6-8.1-9.5-5, the claimant agency shall send written notice of and hold a hearing. The notice issued by a political subdivision must state substantially the following: (1) the political subdivision's basis for the claim to the debt and set-off; (2) the date on which the political subdivision submitted the debt owed by the debtor for a tax refund set off; (3) the date, time, and place at which the political subdivision will conduct the hearing; (4) the procedures under which the hearing will be conducted; and (5) a statement that in addition to the amount of the debt owed by the debtor, the total amount of the set-off of the debtor's tax refund may include the following fees for processing the set-off of the debtor's tax refund, as applicable: (A) the collection fee described in IC 6-8.1-9.5-10(a) or (B) one or more local collection assistance fees described in IC 6-8.1-9.5- 10(b).

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-8.1-9.5-7

Enrolled Act: HEA 1262, SEC. 11

Summary: Provides that upon receipt of certification of a debt, the department shall set off the appropriate amount and now pay it to the clearinghouse, when appropriate, instead of just to the appropriate claimant agency as the law previously directed.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-8.1-9.5-8

Enrolled Act: HEA 1262, SEC. 12

Summary: For debt owed to a political subdivision, the local collection allowance imposed on the set-off debt shall be paid to the clearinghouse's account held by the investment pool if the clearinghouse so directs.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-10

Enrolled Act: HEA 1262, SEC. 13

HEA 1288

Summary: Repeals the statute authorizing the Department of Revenue to carry out a centralized debt collection program for use by state agencies to collect delinquent amounts owed by state agencies.

Effective Date: July 1, 2018

Code: IC 6-8.1-9-14

Enrolled Act: HEA 1288, SEC. 21

Summary: Makes technical changes.

Effective Date: July 1, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: HEA 1288, SEC. 22

HEA 1290

Summary: Amends the sales tax exemption for special fuel (e.g., diesel, CNG, LNG) by providing that special fuel that is a heating oil is subject to sales tax.

Effective Date: Upon passage

Code: IC 6-2.5-5-51

Enrolled Act: HEA 1290, SEC. 1

Summary: Rephrases language within the statute by fixing references to the gasoline tax and the special fuel tax. Adds clarification that references to motor carrier surcharge tax are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-1.6-2

Enrolled Act: HEA 1290, SEC. 2

Summary: Removes references to the motor carrier surcharge tax index factor from the fuel tax index factor calculation, as the surcharge tax will be repealed effective July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-1.6-3

Enrolled Act: HEA 1290, SEC. 3

Summary: Changes the special fuel excise tax rate starting July 1, 2018 through June 30, 2019. The rate will be \$0.26 plus \$0.21, multiplied by the special fuel index factor in IC 6-6-1.6-3, and rounded to the nearest cent. Provides that the new applicable rate may not exceed the rate in effect on June 30, 2018, plus \$0.23. Moves the annual recalculation to 2019 from

2018, and provides that the new rate each year may not exceed the rate in effect on June 30 of that year by more than two cents.

Effective Date: July 1, 2018

Code: IC 6-6-2.5-28

Enrolled Act: HEA 1290, SEC. 4

Summary: Changes the distribution scheme of the special fuel tax, so that the first 1.5% of revenue collected each month will be deposited in the motor carrier regulation fund. The remaining revenue collected is distributed completely in the same manner as the gasoline tax in IC 6-6-1.1-802.

Effective Date: July 1, 2018

Code: IC 6-6-2.5-68

Enrolled Act: HEA 1290, SEC. 5

Summary: Removes reference to “surcharge gallon” and the corresponding definition.

Effective Date: July 1, 2018

Code: IC 6-6-4.1-1

Enrolled Act: HEA 1290, SEC. 6

Summary: Removes the stipulation that the tax rate of the motor carrier fuel tax for a carrier that has paid the surcharge tax at the time of purchasing special fuel (that is not an alternative fuel) is the tax rate of the special fuel tax plus the surcharge tax rate. Adds clarification that references to motor carrier surcharge tax are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4

Enrolled Act: HEA 1290, SEC. 7

Summary: Repeals IC 6-6-4.1-4.3, which provided for a motor carrier fuel surcharge inventory tax on motor fuel held in storage and offered for sale to motor carriers on the date the surcharge tax rate changes.

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.3

Enrolled Act: HEA 1290, SEC. 8

Summary: Repeals IC 6-6-4.1-4.5, which imposed the motor carrier surcharge tax.

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.5

Enrolled Act: HEA 1290, SEC. 9

Summary: Clarifies in the statute describing the certification for proportional use credit that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.7

Enrolled Act: HEA 1290, SEC. 10

Summary: Clarifies in the statute providing for the claim for proportional use credit that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-4.8

Enrolled Act: HEA 1290, SEC. 11

Summary: Clarifies in the statute providing for the disposition of tax revenue under IC 6-4.1 that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-5

Enrolled Act: HEA 1290, SEC. 12

Summary: Clarifies in the statute allowing for credits against the motor carrier fuel tax that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-6

Enrolled Act: HEA 1290, SEC. 13

Summary: Clarifies in the statute providing for the computation of credits, refunds, and interest of taxes under IC 6-4.1 that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-7

Enrolled Act: HEA 1290, SEC. 14

Summary: Provides that if (1) Indiana becomes a member of the International Fuel Tax Agreement, (2) other members net all of their IFTA returns received in a month according to the terms of the Agreement, and (3) the result of netting is that Indiana is owed motor carrier fuel tax or must refund gasoline tax or special fuel tax, then the transmittal shall be done through the IFTA Clearinghouse according to the terms of the Agreement.

Further provides that if Indiana is owed motor carrier fuel tax, it shall be deposited according to the terms prescribed in IC 6-6-4.1-5 (i.e., the state highway fund at IC 8-23-9-54); conversely, if Indiana owes another jurisdiction money, the money shall be credited pursuant to the refund terms in IC 6-6-1.1-803 (i.e., the motor fuel tax fund).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-14.5

Enrolled Act: HEA 1290, SEC. 15

Summary: Clarifies in the statute providing for the suspension or revocation of permits or temporary authorization that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-17

Enrolled Act: HEA 1290, SEC. 16

Summary: Clarifies in the statute detailing the failure to keep books and records that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-20

Enrolled Act: HEA 1290, SEC. 17

Summary: Clarifies in the statute providing for a civil penalty that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018

Code: IC 6-6-4.1-21

Enrolled Act: HEA 1290, SEC. 18

Summary: Clarifies that the commercial vehicle excise tax that is calculated on October 1 each year is effective on January 1 of the following year. Further clarifies that the sum of the registration fees paid exclude the transportation infrastructure improvement fees and the supplement fees to register electric vehicles and hybrid vehicles during the state's fiscal year. Finally, clarifies that the calculation for the annual CVET for commercial vehicles other than semitrailers excludes the supplement fees to register electric vehicles and hybrid vehicles.

Effective Date: July 1, 2018

Code: IC 6-6-5.5-7

Enrolled Act: HEA 1290, SEC. 19

Summary: Clarifies that the fees collected for not-for-hire bus registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2018

Code: IC 9-18.1-5-4

Enrolled Act: HEA 1290, SEC. 33

Summary: Removes references to specific vehicle types, so that fees collected for any vehicle under the International Registration Plan are distributed in a manner described in this statute.

Effective Date: July 1, 2018

Code: IC 9-18.1-5-10.5

Enrolled Act: HEA 1290, SEC. 34

Summary: Clarifies that the fees collected for recovery vehicle registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2018

Code: IC 9-18.1-6-4

Enrolled Act: HEA 1290, SEC. 35

Summary: Clarifies that the transportation infrastructure improvement fee is apportioned if the vehicle for which the transportation infrastructure improvement fee applies is registered under the International Registration Plan.

Effective Date: Upon passage

Code: IC 9-18.1-15-2

Enrolled Act: HEA 1290, SEC. 36

HEA 1301

Summary: Changes the minimum level of financial responsibility for contract carriers that transport railroad employees, to at least five million dollars (\$5,000,000).

Effective Date: July 1, 2018

Code: IC 8-2.1-22-46

Enrolled Act: HEA 1301, SEC. 2

HEA 1311

Summary: Changes reference from vehicles that “were manufactured after December 31, 1980” to “are model years 1981 and later”.

Effective Date: July 1, 2018

Code: IC 6-6-5-3

Enrolled Act: HEA 1311, SEC. 2

Summary: Changes reference from vehicles that “were manufactured after December 31, 1980” to “are model years 1981 and later”.

Effective Date: July 1, 2018

Code: IC 6-6-5-3.5

Enrolled Act: HEA 1311, SEC. 3

Summary: Adds a new chapter to IC 6-8.1, creating and establishing the Department of State Revenue Pilot Program, which will assist Indiana and other states, as well as other government agencies, in the administration of various governmental responsibilities under the International Registration Plan and the International Fuel Tax Agreement.

Provides definitions for the “pilot program” and “public employee.”

Provides that the pilot program may be staffed by non-public employees, allows the department to determine their compensation, duties, etc., and clarifies the legal standards and laws that the employees will be subject to or immune from.

Permits the Department to enter into contracts necessary to carry out the pilot program efficiently.

Establishes the department of state revenue pilot program fund, which will administered by the department, and the purposes and standards for said fund.

Creates an exception to the public records law for records pertaining to incremental pricing, trade secrets, or confidential financial information.

Clarifies that local and state taxes may not be imposed on the pilot program, except as permitted under state or federal law.

Provides that on or before November 1 of each year, the department must submit a report to the interim study committee on roads and transportation, which must be in an electronic format and contain information concerning pilot program activity during the preceding state fiscal year.

Permits the Department to adopt emergency rules to implement this chapter.

Effective Date: July 1, 2018

Code: IC 6-8.1-16.3

Enrolled Act HEA 1311, SEC. 4

Summary: Specifies that for a vehicle that is assembled using all new or used vehicle parts “that does not resemble a specific manufacturer make or model” (rather than a specialty constructed vehicle as was previously stated), the certificate of title shall contain the notation "RECONSTRUCTED VEHICLE" if the certificate of title is issued before January 1, 2019, or "SPECIALTY CONSTRUCTED VEHICLE," if the certificate of title is issued after December 31, 2018.

Removes the requirement that a certificate of title for a vehicle assembled using a salvage vehicle or parts contain the phrase "REBUILT".

Further specifies that for a vehicle with a body built to resemble and be a reproduction of another vehicle of a given year that was manufactured at least twenty-five (25) years in the past and which is assembled using all new or used parts, the certificate of title shall contain the notation "SPECIALTY CONSTRUCTED VEHICLE", if the certificate of title is issued before January 1, 2019, or "REPLICA VEHICLE", if the certificate of title is issued after December 31, 2018.

Finally specifies that for a vehicle that has been permanently altered from its original construction by adding, removing, or substituting component parts, the certificate of title shall contain the notation "RECONSTRUCTED."

Effective Date: January 1, 2019

Code: IC 9-17-4-4

Enrolled Act HEA 1311, SEC. 6

Summary: Removes the requirement that the bureau designate special identification numbers consecutively, beginning with the number one (1), preceded by the letters "MVIN", and followed by the letters "IND" in the order of the filing of applications. Instead, the BMV will designate special identification numbers in a manner that allows a person to distinguish a special identification number issued by the bureau from any other vehicle identification number.

Effective Date: July 1, 2018

Code: IC 9-17-4-10

Enrolled Act HEA 1311, SEC. 7

Summary: Provides that a vehicle that is owned and used for official business by an approved postsecondary educational institution listed in IC 21-7-13-6(a)(1)(C) is exempt from the payment of registration fees under IC 9-18.1.

Effective Date: July 1, 2018

Code: IC 9-18.1-9-1

Enrolled Act HEA 1311, SEC. 8

Summary: Adds IC 6-8.1-16.3-3 (Created in SECTION 4), concerning actions taken by an employee of the department of state revenue pilot program, to the list of statutes outside IC 34 that confer immunity.

Effective Date: July 1, 2018

Code: IC 34-30-2-16.4

Enrolled Act HEA 1311, SEC. 25

HEA 1316

Summary: Provides that sales of tangible personal property by a public library, or a charitable organization described in section 21(b)(1) of this chapter formed to support a public library, are exempt from the state gross retail tax if the property sold consists of: (1) items in the library's circulated and publicly available collections, including items from the library's holdings; or (2) items that would typically be included in the library's circulated and publicly available collections and that are donated by individuals or organizations to a public library or to a charitable organization described in IC 6-2.5-5-21(b)(1) formed to support a public library.

However, the exemption provided by this subsection does not apply to any other sales of tangible personal property by a public library.

Effective Date: July 1, 2018

Code: IC 6-2.5-5-26

Enrolled Act: HEA 1316(ss), SEC. 1

Summary: Provides that the \$1,000 personal exemption from individual adjusted gross income is that provided by the Internal Revenue Code's Section 151(c) as it existed on January 1, 2017.

Further provides that, subject to further Indiana restrictions, the additional \$1,500 dependent exemption from individual adjusted gross income is that provided by the Internal Revenue Code's Section 151(c) as it existed on January 1, 2017.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Eliminates the addback of the deduction for domestic production activities under Section 199 of the Internal Revenue Code for federal income tax purposes. Section 199 was eliminated by the federal Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides a deduction for any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code.

Provides an addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides a deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. (Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides that for taxable years beginning after December 25, 2016: (1) For individuals and real estate investment trusts, requires the addition of an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code. (2) For corporations, and estates and trusts that did not distribute income included under IRC § 965, requires the addition of the amount listed on IRC 965 Transition Tax Statement, Line 1 (the gross amount of deemed repatriated dividends).

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: For corporations, establishes an addback for an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). Requires the taxpayer to separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Changes the definition of Internal Revenue Code (IRC) for purposes of Indiana income taxation to the IRC in effect on February 11, 2018, from the IRC in effect on January 1, 2016.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-1-11

Enrolled Act: HEA 1316(ss), SEC. 3

Summary: Provides that for apportionment purposes of IC 6-3-2-2 and 6-3-2-2.2, the following apply:

If a taxpayer is not subject to corporate adjusted gross income tax, deemed repatriated dividends and GILTI income are not considered receipts for apportionment or allocation purposes. If a corporation is subject to corporate adjusted gross income tax, (1) only the portion of deemed repatriated dividends and GILTI includible in Indiana adjusted gross income after the foreign source dividend deduction under IC 6-3-2-12 are considered receipts and (2) the includible receipts are considered dividends from investments in determining whether the receipts are included in the receipts numerator.

Also provides that receipts do not include receipts derived from sources outside the United States to the extent the taxpayer is allowed a deduction or exclusion in determining both the taxpayer's federal taxable income as a result of the federal Tax Cuts and Jobs Act of 2017 and the taxpayer's adjusted gross income under this chapter. If any portion of the federal taxable income derived from these receipts is deductible under IC 6-3-2-12, receipts shall be reduced by the proportion of the deduction allowable under IC 6-3-2-12 with regard to that federal taxable income.

Effective Date: January 1, 2018

Code: IC 6-3-2-2

Enrolled Act: HEA 1316(ss), SEC. 4

Summary: Decouples with Internal Revenue Code Section 172 in order to maintain Indiana's treatment of net operating losses. Net operating losses may continue to be used up to the amount of federal adjusted gross income and may not be carried over for more than twenty (20) taxable years after the taxable year of the loss. (The federal Tax Cuts and Jobs Act of 2017 limits the use of net operating losses to 80% of income in a given year, but allows an unlimited carry forward.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-2-2.5

Enrolled Act: HEA 1316(ss), SEC. 5

Summary: Decouples with Internal Revenue Code Section 172 and Section 810 in order to maintain Indiana's treatment of net operating losses for insurers. Net operating losses may continue to be used up to the amount of federal adjusted gross income and may not be carried over for more than twenty (20) taxable years after the taxable year of the loss. (The federal Tax Cuts and Jobs Act of 2017 limits the use of net operating losses to 80% of income in a given year, but allows an unlimited carry forward.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-2-2.6

Enrolled Act: HEA 1316(ss), SEC. 6

Summary: Provides that the term "foreign source dividend" means a dividend from a foreign corporation. (1) The term includes any amount that a taxpayer is required to include in its gross income for a taxable year under Sections 951 and 951A of the Internal Revenue Code, and, for taxable years beginning after December 25, 2016, any amounts required to be included in adjusted gross income under this article after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and

IC 6-3-1-3.5(e)(12), but prior to application of this section. (2) The term does not include any amount that is treated as a dividend under Section 78 of the Internal Revenue Code.

The reference in subdivision (1) to amounts required to be included in adjusted gross income under this article after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and IC 6-3-1-3.5(e)(12) applies in the same taxable year that the taxpayer takes into account the increase in Subpart F income as a result of Section 965(a) of the Internal Revenue Code and uses the deduction for deferred foreign income under Section 965(c) of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-2-12

Enrolled Act: HEA 1316(ss), SEC. 8

Summary: Provides that a “contribution” to a 529 education savings plan account for purposes of Indiana’s credit does not include money that is credited to an account and that will be transferred to an ABLE account (as defined in Section 529A of the Internal Revenue Code).

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: Provides that "qualified K-12 education expenses" means expenses that are for tuition in connection with enrollment or attendance at an elementary or secondary public, private, or religious school located in Indiana and are permitted under Section 529 of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: Limits the tax credit for 529 contributions made in tax year 2018 that are designated to pay for qualifying K-12 expenses to an amount equal to the lesser of 10% of the annual contributions or \$500. The taxpayer is still subject to the \$1,000 credit limit for contributions intended to pay for K-12 expenses and contributions for other qualified higher education expenses.

For years after 2018, the tax credit for 529 contributions that are designated to pay for qualifying K-12 expenses is equal to the lesser of 20% of the annual contributions or \$1,000. The taxpayer is still subject to the \$1,000 credit limit for contributions intended to pay for K-12 expenses and contributions for other qualified higher education expenses.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: After December 31, 2018, at the time a contribution is made to or a withdrawal is made from an account or accounts of a college choice 529 education savings plan, the person making the contribution or withdrawal shall designate whether the contribution is made for or the withdrawal will be used for: (1) qualified higher education expenses that are not qualified K-12 education expenses; or (2) qualified K-12 education expenses.

Directs the Indiana Education Savings Authority to use the subaccounts to track the designations.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3-3-12

Enrolled Act: HEA 1316(ss), SEC. 9

Summary: Provides that a taxpayer that is entitled to the enterprise zone investment cost credit, the industrial recovery tax credit, the venture capital investment tax credit, the Hoosier business investment tax credit, or the Hoosier alternative fuel vehicle manufacturer tax credit for the 2017 taxable year may elect to carry forward all or any portion of those credits and instead apply the tax credits in the 2018 taxable year. It requires a taxpayer to make an election in order to carry forward the tax credit.

Effective Date: January 1, 2017 (RETROACTIVE)

Code: IC 6-3.1-1-3

Enrolled Act: HEA 1316(ss), SEC. 10

Summary: Provides that for a taxable year beginning after December 31, 2016, if a taxpayer properly elects to determine the taxpayer's earned income in accordance with the federal Bipartisan Budget Act of 2018 for purposes of the credit under Section 32 of the Internal Revenue Code, the election shall be treated as being made for purposes of Indiana's earned income tax credit.

Provides that the minimum earned income amounts and phase out threshold amounts for the credit under this section are subject to the same cost of living adjustments provided in the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-3.1-21-6

Enrolled Act: HEA 1316(ss), SEC. 11

Summary: Eliminates the addback for financial institutions of the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes. (The Tax Cuts and Jobs Act of 2017 repealed Section 199.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-5.5-1-1

Enrolled Act: HEA 1316(ss), SEC. 12

Summary: Provides a deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. (Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-5.5-1-1

Enrolled Act: HEA 1316(ss), SEC. 12

Summary: Provides a deduction for the amount of any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Provides a corresponding addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: IC 6-5.5-1-1

Enrolled Act: HEA 1316(ss), SEC. 12

Summary: Provides that the department may waive interest and penalties if the general assembly enacts a change in a listed tax for a tax period that increases a taxpayer's tax liability for that listed tax after the due date for that listed tax and tax period. However, such a waiver only applies to the extent of the increase in tax liability and only for a period not

exceeding sixty (60) days after the change is enacted. Provides that the department may adopt rules, including emergency rules, or issue guidelines to carry out this waiver provision.

Effective Date: Upon passage

Code: IC 6-8.1-3-17

Enrolled Act: HEA 1316(ss), SEC. 13

Summary: Allows the trustees of Indiana University, Purdue University, University of Southern Indiana, Ball State University, and Ivy Tech Community College to issue and sell bonds for certain capital projects (authorized in the 2017 state budget bill) before June 30, 2019.

Effective Date: Upon passage

Code: Non-code

Enrolled Act: HEA 1316(ss), SEC. 15

Summary: Clarifies that IC 6-3-1-3.5, IC 6-3-2-2, IC 6-3-2-2.5, IC 6-3-2-2.6, IC 6-3-2-4, IC 6-3-2-12, and IC 6-5.5-1-2, all as amended by this act, apply to taxable years beginning after December 31, 2017, unless an earlier taxable year is specified in any of these provisions.

Sunset this section effective June 30, 2021.

Effective Date: January 1, 2018 (RETROACTIVE)

Code: Non-code

Enrolled Act: HEA 1316(ss), SEC. 17

HEA 1323

Summary: For an assessment date after December 31, 2018, includes in the definition of “nonbusiness personal property” heavy rental equipment (as defined in IC 6-6-15-2) that is rented or held in inventory for rental or sale, the rental of which is or would be subject to the heavy equipment rental excise tax under IC 6-6-15.

Effective Date: January 1, 2019

Code: IC 6-2.5-1-5

Enrolled Act: HEA 1323, SEC. 2

Summary: Makes a technical reference to the heavy equipment rental excise tax.

Effective Date: January 1, 2019

Code: IC 6-2.5-1-5

Enrolled Act: HEA 1323, SEC. 2

Summary: Imposes an excise tax, known as the heavy equipment rental excise tax, upon the rental of heavy rental equipment from a retail merchant and from a location in Indiana.

Defines "heavy rental equipment" to mean personal property (including attachments used in conjunction with the personal property): (A) that is owned by a person or business that: (i) is classified under 532412 of the North American Industry Classification System Manual in effect on January 1, 2018; and (ii) is a retail merchant in the business of renting heavy equipment, including any attachments; (B) is not intended to be permanently affixed to any real property; and (C) is not subject to registration under IC 9-18.1 for use on a public highway (as defined in IC 9-25-2-4). Clarifies that the term does not include heavy rental equipment that is rented for mining purposes or heavy rental equipment that is eligible for a property tax abatement deduction under IC 6-1.1-12.1 during the calendar year.

Establishes the rate of the heavy equipment rental excise tax imposed under this at two and twenty-five hundredths percent (2.25%) of the gross retail income received by the retail merchant for the rental.

Exempts a transaction involving the rental of heavy rental equipment from the tax if the rentee is the United States government, the state, a political subdivision of the state (as defined in IC 36-1-2-13), or an agency or instrumentality of the aforementioned entities. Also exempts the transaction from the tax if it is a sub-rent of the heavy rental equipment from a rentee to another person, and the rentee was liable for the tax imposed under this chapter.

Provides that the heavy equipment rental excise tax shall be sourced to the business location of the retail merchant from which the heavy rental equipment is rented.

Provides that the return to be filed for the payment of the heavy equipment rental excise tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Directs that all revenues collected from the heavy equipment rental excise tax must be deposited in a special account of the state general fund called the heavy equipment rental excise tax account.

Directs that on or before April 30 and October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties. The amount to be distributed to a county treasurer equals the part of the total heavy equipment rental excise taxes being distributed that were initially imposed and collected from within that county treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor the taxing districts within the county where heavy equipment rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

Directs a county treasurer to deposit heavy equipment rental excise tax distributions in a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

Directs the county auditor to apportion and the county treasurer to distribute the heavy equipment rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the heavy equipment rental excise tax is sourced by the department.

Directs that before January 1, 2020, the heavy equipment rental excise taxes distributed to a taxing unit must be deposited in the taxing unit's levy excess fund under IC 6-1.1-18.5-17, or in the case of a school corporation, the school corporation's levy excess fund under IC 20-44-3.

Directs that after December 31, 2019, the heavy equipment rental excise taxes distributed to a taxing unit must be allocated among the taxing unit's funds in the same proportion that the taxing unit's property tax collections are allocated among those funds.

Directs that all distributions from the heavy equipment rental excise tax account must be made by warrants issued by the auditor of state to the treasurer of state ordering those distributions to the appropriate county treasurer.

Effective Date: January 1, 2019

Code: IC 6-6-15

Enrolled Act: HEA 1323, SEC. 3

Summary: Makes a technical reference to the heavy equipment rental excise tax.

Effective Date: January 1, 2019

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1323, SEC. 4

HEA 1406

Summary: Provides that a debtor who receives written notice pursuant the tax refund debt set-off program is entitled to contest the claimant agency's right to the debt and set-off at a hearing only if the debtor, *not later than thirty (30) days after the date the written notice was mailed to the debtor*, mails to the claimant agency written notice that the debtor intends to contest the claimant agency's right to the debt. Previously the deadline was *within thirty (30) days of the debtor's receipt of notice*.

Effective Date: July 1, 2018

Code: IC 6-8.1-9.5-6

Enrolled Act: HEA 1406, SEC. 4