



Reprinted
April 8, 1999

ENGROSSED HOUSE BILL No. 2022

DIGEST OF HB 2022 (Updated April 7, 1999 3:33 pm - DI 92)

Citations Affected: IC 6-1.1; IC 6-6; IC 6-8.1; IC 9-14; IC 9-17; IC 9-18; IC 9-29; IC 12-13; IC 12-16; IC 12-19; IC 21-2; IC 21-3; noncode.

Synopsis: Excise tax on trucks and semitrailers. Removes certain commercial vehicles from the property tax rolls and imposes an excise tax upon the vehicles. Requires the bureau of motor vehicles and the department of state revenue to deposit commercial vehicle excise taxes collected in 2001 and thereafter in the commercial vehicle excise tax fund. Provides for the distribution of commercial vehicle excise taxes to local units from the commercial vehicle excise tax fund. Appropriates amounts from the general fund that are necessary for the bureau of motor vehicles and the department of revenue to defray the
(Continued next page)

Effective: January 1, 2000; January 1, 2001.

Dobis, Richardson

(SENATE SPONSORS — LANDSKE, SIMPSON)

January 27, 1999, read first time and referred to Committee on Ways and Means.
February 11, 1999, amended, reported — Do Pass.
February 15, 1999, read second time, amended, ordered engrossed.
February 16, 1999, engrossed.
February 18, 1999, read third time, passed. Yeas 93, nays 4.

SENATE ACTION

March 3, 1999, read first time and referred to Committee on Finance.
March 30, 1999, amended, reported favorably — Do Pass.
April 7, 1999, read second time, amended, ordered engrossed.

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costs of administering the excise tax. Sets forth the commercial vehicle excise tax rates for calendar year 2000. Prescribes the method for establishing the commercial vehicle excise tax for calendar year 2001 and thereafter. Provides that the commercial vehicle excise tax for a farm vehicle is 50% of the commercial vehicle excise tax for a nonfarm vehicle of the same declared gross weight. Establishes the commercial vehicle excise tax reserve fund to be used to transfer funds for distribution to local units in the event that sufficient funds are not available for distributions from the commercial vehicle excise tax. Provides commercial vehicle excise taxes collected in 2000 shall be deposited into the commercial vehicle excise tax reserve fund. Requires tax payers with commercial vehicles subject to the commercial vehicle excise tax to file an information return with the township assessor before May 15, 2000. Requires the county auditor to apportion and distribute commercial vehicle excise taxes among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed. Makes conforming amendments.

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April 8, 1999

First Regular Session 111th General Assembly (1999)

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

ENGROSSED HOUSE BILL No. 2022

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

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

- 1 SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 7. The following
3 property is not subject to assessment and taxation under this article:
4 (1) A commercial vessel that is subject to the net tonnage tax
5 imposed under IC 6-6-6.
6 (2) A motor vehicle or trailer that is subject to the annual license
7 excise tax imposed under IC 6-6-5.
8 (3) A boat that is subject to the boat excise tax imposed under
9 IC 6-6-11.
10 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
11 the cemetery:
12 (A) does not have a board of directors, board of trustees, or
13 other governing authority other than the state or a political
14 subdivision; and
15 (B) has had no business transaction during the preceding
16 calendar year.
17 (5) **A commercial vehicle that is subject to the annual excise**

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tax imposed under IC 6-6-5.5.

SECTION 2. IC 6-6-5.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]:

Chapter 5.5. Commercial Vehicle Excise Tax

Sec. 1. (a) Unless defined in this section, terms used in this chapter have the meaning set forth in the International Registration Plan or in IC 6-6-5 (motor vehicle excise tax). Definitions set forth in the International Registration Plan, as applicable, prevail unless given a different meaning in this section or in rules adopted under authority of this chapter. The definitions in this section apply throughout this chapter.

(b) As used in this chapter, "base revenue" means the minimum amount of commercial vehicle excise tax revenue that a taxing unit will receive in a year.

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

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

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

(3) A truck, tractor, trailer, semitrailer, or truck-tractor subject to registration under IC 9-18.

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

(1) the bureau; or

(2) the International Registration Plan.

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

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

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

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

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



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

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

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

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

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

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

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

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

21 (r) As used in this chapter, "vehicle" means a motor vehicle,
22 trailer, or semitrailer subject to registration under IC 9-18 as a
23 condition of its operation on the public highways pursuant to the
24 motor vehicle registration laws of the state.

25 Sec. 2. (a) Except as provided in subsection (b), this chapter
26 applies to all commercial vehicles.

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

28 (1) Vehicles owned or leased and operated by the United
29 States, the state, or political subdivisions of the state.

30 (2) Mobile homes and motor homes.

31 (3) Vehicles assessed under IC 6-1.1-8.

32 (4) Buses subject to apportioned registration under the
33 International Registration Plan.

34 (5) Vehicles subject to taxation under IC 6-6-5.

35 (6) Vehicles owned or leased and operated by an institution of
36 higher education (as defined in IC 6-3-3-5(d)).

37 (7) Vehicles owned or leased and operated by a volunteer fire
38 company (as defined in IC 36-8-12-2).

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

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

42 (B) has only members that serve for no compensation or a

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1 nominal annual compensation of not more than three
2 thousand five hundred dollars (\$3,500).

3 (9) Vehicles that are exempt from the payment of registration
4 fees under IC 9-18-3-1.

5 (10) Farm wagons.

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

8 Sec. 3. (a) There is imposed an annual license excise tax upon
9 commercial vehicles, which tax shall be in lieu of the ad valorem
10 property tax levied for state or local purposes, but in addition to
11 any registration fees imposed on such vehicles.

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

19 (c) The tax imposed by this chapter is a listed tax and subject to
20 the provisions of IC 6-8.1.

21 (d) No commercial vehicle subject to taxation under this chapter
22 shall be assessed as personal property for the purpose of the
23 assessment and levy of personal property taxes or shall be subject
24 to ad valorem taxes first due and payable in 2001 or thereafter,
25 whether or not such vehicle is in fact registered pursuant to the
26 motor vehicle registration laws. No person shall be required to give
27 proof of the payment of ad valorem property taxes as a condition
28 to the registration of any vehicle that is subject to the tax imposed
29 by this chapter.

30 Sec. 4. For calendar year 2000, the excise tax for a truck and a
31 tractor not used with a semitrailer, a traction engine, or other
32 similar vehicle used for hauling purposes is as follows, based on the
33 declared gross weight of the vehicle:

34 **DECLARED GROSS WEIGHT (Pounds)**

35 Greater than	Equal to or less than	Tax
36 11,000 lbs	16,000 lbs	\$11
37 16,000 lbs	20,000 lbs	\$14
38 20,000 lbs	23,000 lbs	\$19
39 23,000 lbs	26,000 lbs	\$19
40 26,000 lbs	30,000 lbs	\$23
41 30,000 lbs	36,000 lbs	\$33
42 36,000 lbs	42,000 lbs	\$40



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1	42,000 lbs	48,000 lbs	\$50
2	48,000 lbs	54,000 lbs	\$58
3	54,000 lbs	60,000 lbs	\$64
4	60,000 lbs	66,000 lbs	\$68
5	Over 66,000 lbs		\$76

6 **Sec. 5. For calendar year 2000, the excise tax for a tractor used**
7 **with a semitrailer is as follows, based on the declared gross weight**
8 **of the tractor-semitrailer combination:**

9	DECLARED GROSS WEIGHT (Pounds)		
10	Greater than	Equal to or less than	Tax
11	0 lbs	20,000 lbs	\$13
12	20,000 lbs	26,000 lbs	\$25
13	26,000 lbs	30,000 lbs	\$31
14	30,000 lbs	36,000 lbs	\$39
15	36,000 lbs	42,000 lbs	\$43
16	42,000 lbs	48,000 lbs	\$52
17	48,000 lbs	54,000 lbs	\$57
18	54,000 lbs	60,000 lbs	\$63
19	60,000 lbs	66,000 lbs	\$69
20	66,000 lbs	72,000 lbs	\$77
21	72,000 lbs	74,000 lbs	\$83
22	74,000 lbs	76,000 lbs	\$92
23	76,000 lbs	78,000 lbs	\$98
24	Over 78,000 lbs		\$107

25 **Sec. 6. (a) For calendar year 2000, the excise tax for a**
26 **semitrailer, including a semitrailer converted to a full trailer**
27 **through the use of a converter dolly, is one dollar (\$1).**

28 **(b) For calendar year 2000, the excise tax for a trailer having a**
29 **gross weight in excess of three thousand (3,000) pounds is as**
30 **follows, based on the declared gross weight of the trailer:**

31	DECLARED GROSS WEIGHT (Pounds)		
32	Greater than	Equal to or less than	Tax
33	3,000 lbs	5,000 lbs	\$1
34	5,000 lbs	7,000 lbs	\$2
35	7,000 lbs	9,000 lbs	\$2
36	9,000 lbs	12,000 lbs	\$6
37	12,000 lbs	16,000 lbs	\$9
38	16,000 lbs	22,000 lbs	\$13
39	Over 22,000 lbs		\$18

40 **Sec. 7. (a) For calendar years that begin after December 31,**
41 **2000, the annual excise tax for a commercial vehicle will be**
42 **determined by the motor carrier services division on or before**

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1 **October 1 of each year in accordance with the following formula:**

2 **STEP ONE: Determine the total amount of base revenue to be**
 3 **distributed from the commercial vehicle excise tax fund to all**
 4 **taxing units in Indiana during the calendar year for which the**
 5 **tax is first due and payable. For calendar year 2001, the total**
 6 **amount of base revenue for all taxing units shall be**
 7 **determined as provided in section 19 of this chapter. For**
 8 **calendar years that begin after December 31, 2001, the total**
 9 **amount of base revenue for all taxing units shall be**
 10 **determined by multiplying the previous year's base revenue**
 11 **for all taxing units by one hundred and five percent (105%).**
 12 **STEP TWO: Determine the sum of fees paid to register the**
 13 **following commercial vehicles in Indiana under the following**
 14 **statutes during the fiscal year that ends on June 30**
 15 **immediately preceding the calendar year for which the tax is**
 16 **first due and payable:**

17 (A) Total registration fees collected under IC 9-29-5-3 for
 18 commercial vehicles with a declared gross weight in excess
 19 of eleven thousand (11,000) pounds, including trucks,
 20 tractors not used with semitrailers, traction engines, and
 21 other similar vehicles used for hauling purposes;

22 (B) Total registration fees collected under IC 9-29-5-5 for
 23 tractors used with semitrailers;

24 (C) Total registration fees collected under IC 9-29-5-6 for
 25 semitrailers used with tractors;

26 (D) Total registration fees collected under IC 9-29-5-4 for
 27 trailers having a declared gross weight in excess of three
 28 thousand (3,000) pounds; and

29 (E) Total registration fees collected under IC 9-29-5-13 for
 30 trucks, tractors and semitrailers used in connection with
 31 agricultural pursuits usual and normal to the user's
 32 farming operation, multiplied by two hundred percent
 33 (200%);

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

36 (b) Except as otherwise provided in this chapter, the annual
 37 excise tax for commercial vehicles with a declared gross weight in
 38 excess of eleven thousand (11,000) pounds, including trucks,
 39 tractors not used with semitrailers, traction engines, and other
 40 similar vehicles used for hauling purposes, shall be determined by
 41 multiplying the registration fee under IC 9-29-5-3 by the tax factor
 42 determined in subsection (a).



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1 (c) Except as otherwise provided in this chapter, the annual
2 excise tax for tractors used with semitrailers shall be determined
3 by multiplying the registration fee under IC 9-29-5-5 by the tax
4 factor determined in subsection (a).

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

10 (e) The annual excise tax for a semitrailer shall be determined
11 by multiplying the average annual registration fee under
12 IC 9-29-5-6 by the tax factor determined in subsection (a). The
13 average annual registration fee for a semitrailer under IC 9-29-5-6
14 is sixteen dollars and seventy-five cents (\$16.75).

15 (f) The annual excise tax determined under this section shall be
16 rounded upward to the next full dollar amount.

17 **Sec. 7.5.** Notwithstanding any other provision, the annual excise
18 tax for a motor vehicle, trailer, or semitrailer and tractor operated
19 primarily as a farm truck, farm trailer, or farm semitrailer and
20 tractor as described in IC 9-29-5-13 is fifty percent (50%) of the
21 amount listed in this chapter for a truck, trailer, or semitrailer and
22 tractor of the same declared gross weight.

23 **Sec. 8.** (a) Except as otherwise provided in this chapter, the
24 excise tax imposed under this chapter upon commercial vehicles
25 shall be payable for each registration year, by the owners thereof,
26 in respect to vehicles required to be registered for such registration
27 year as provided in the motor vehicle laws of Indiana and the
28 International Registration Plan. Except as provided in section 9 of
29 this chapter, the excise tax shall be due on or before the regular
30 annual registration date in each year in which the owner is
31 required under the motor vehicle registration laws of Indiana or
32 the terms of the International Registration Plan to register vehicles
33 and the excise tax shall be paid at the time the vehicle is registered
34 by the owner. The payment of the excise tax imposed by this
35 chapter shall be a condition of the right to register or reregister the
36 vehicle and shall be in addition to all other conditions prescribed
37 by law.

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

41 **Sec. 9.** (a) The excise tax on a semitrailer that is registered on a
42 permanent basis shall be due on or before the regular date each

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1 year in which the owner is required to renew such registration
 2 under the terms of the International Registration Plan or under
 3 rules adopted by the bureau under IC 9-18-10-3. The excise tax
 4 shall be paid at the time the registration is renewed by the owner.
 5 The payment of the excise tax imposed by this chapter shall be a
 6 condition of the right to renew the permanent registration and
 7 shall be in addition to all other conditions prescribed by law.

8 (b) The excise tax on a semitrailer that is registered on a five (5)
 9 year basis under IC 9-18-10-2 is due before February 1 of each
 10 year.

11 (c) The excise tax on a semitrailer that is subject to the
 12 International Registration Plan and is registered on a five (5) year
 13 basis is due before April 1 of each year. If the department adopts
 14 staggered registration under IC 9-18-2-7, the excise tax on a
 15 semitrailer that is subject to the International Registration Plan
 16 and is registered on a five (5) year basis is due on or before the first
 17 day of the month in which the owner is required to purchase or
 18 renew the apportioned plate.

19 (d) A voucher from the department showing payment of the
 20 excise tax imposed by this chapter may be accepted by the bureau
 21 in lieu of a payment under subsection (a).

22 **Sec. 10. (a)** For calendar years that begin after December 31,
 23 2000, a vehicle subject to the International Registration Plan that
 24 is registered after the date designated for registration of the vehicle
 25 under IC 9-18-2-7 or under rules adopted by the department shall
 26 be taxed at a rate determined by the following formula:

27 **STEP ONE:** Determine the number of months before the
 28 vehicle must be registered. A partial month shall be rounded
 29 to one (1) month.

30 **STEP TWO:** Multiply the STEP ONE result by one-twelfth
 31 (1/12).

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

34 (b) A vehicle that is registered with the bureau after the date
 35 designated for registration of the vehicle under IC 9-18-2-7 shall be
 36 taxed at a rate determined by the formula set forth in subsection
 37 (a).

38 **Sec. 11.** In administering this chapter, the bureau shall follow
 39 the procedures set forth in IC 6-6-5-8, IC 6-6-5-13, and IC 6-6-5-15.

40 **Sec. 12. (a)** This section applies to excise taxes imposed by this
 41 chapter before March 1, 2001.

42 (b) The excise tax imposed by this chapter is hereby determined

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1 to be equivalent to an average property tax rate of six dollars (\$6)
2 on each one hundred dollars (\$100) of taxable value. For the
3 purpose of limitations on indebtedness of political or municipal
4 corporations imposed by Article 13, Section 1 of the Constitution
5 of the State of Indiana, commercial vehicles subject to tax under
6 this chapter shall be deemed to be taxable property within each
7 such political or municipal corporation where the owner resides as
8 shown on the records of the bureau or where the commercial
9 vehicle is based as shown on the records of the department. The
10 assessed valuation of such vehicles shall be determined by
11 multiplying the amount of the tax by one hundred (100) and
12 dividing the product by six dollars (\$6).

13 (c) This section expires March 1, 2001.

14 Sec. 13. (a) This section applies to excise taxes imposed by this
15 chapter after February 28, 2001.

16 (b) The excise tax imposed by this chapter is hereby determined
17 to be equivalent to an average property tax rate of two dollars (\$2)
18 on each one hundred dollars (\$100) of taxable value. For the
19 purpose of limitations on indebtedness of political or municipal
20 corporations imposed by Article 13, Section 1 of the Constitution
21 of the State of Indiana, commercial vehicles subject to tax under
22 this chapter shall be deemed to be taxable property within each
23 such political or municipal corporation where the owner resides as
24 shown on the records of the bureau or where the commercial
25 vehicle is based, as shown on the records of the department. The
26 assessed valuation of such vehicles shall be determined by
27 multiplying the amount of the tax by one hundred (100) and
28 dividing the product by two dollars (\$2).

29 Sec. 14. (a) The commercial vehicle excise tax reserve fund is
30 established for the purpose of receiving commercial vehicle excise
31 taxes first due and payable in calendar year 2000. The fund shall
32 be administered by the department.

33 (b) The expenses of administering the fund shall be paid from
34 money in the fund.

35 (c) The treasurer of state shall invest the money in the fund not
36 currently needed to meet the obligations of the fund in the same
37 manner as other public money may be invested. Interest that
38 accrues from these investments shall be deposited in the fund.

39 (d) Money in the fund at the end of a state fiscal year does not
40 revert to the state general fund.

41 (e) Any money remaining in the fund on March 1, 2006, shall
42 revert to the motor carrier regulation fund established under

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IC 8-2.1-23-1.

Sec. 15. (a) The department shall promptly deposit all amounts collected under section 3(b) of this chapter for taxes first due and payable in calendar year 2000 into the commercial vehicle excise tax reserve fund.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter for taxes first due and payable in calendar year 2000 into the commercial vehicle excise tax reserve fund.

(c) A contractor providing:

- (1) a full service license branch under IC 9-16-1-4; or**
- (2) a partial service license branch under IC 9-16-1-4.5,**

shall remit the amount of commercial vehicle excise tax collected each week for taxes first due and payable in calendar year 2000 to the bureau of motor vehicles for deposit into the commercial vehicle excise tax reserve fund.

(d) This section expires June 30, 2001.

Sec. 16. (a) The commercial vehicle excise tax fund is established for the purpose of receiving commercial vehicle excise taxes first due and payable in 2001 and thereafter. The fund shall be administered by the department.

(b) The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

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

Sec. 17. (a) The department shall promptly deposit all amounts collected under section 3(b) of this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(c) A contractor providing:

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1 (1) a full service license branch under IC 9-16-1-4; or
 2 (2) a partial service license branch under IC 9-16-1-4.5,
 3 shall remit the amount of commercial vehicle excise tax collected
 4 each week to the bureau of motor vehicles for deposit into the
 5 commercial vehicle excise tax fund.

6 **Sec. 18. (a)** A taxpayer who owns, holds, possesses, or controls
 7 a commercial vehicle that:

8 (1) is subject to the commercial vehicle excise tax imposed
 9 under this chapter; and

10 (2) would have been subject to assessment as personal
 11 property on March 1, 2000, under the law in effect before
 12 January 1, 2000;

13 shall file an information return on or before May 15, 2000, with the
 14 assessor of each township in which the taxpayer's commercial
 15 vehicles would have been subject to assessment and taxation under
 16 IC 6-1.1.

17 (b) The information return shall be filed on a form prescribed
 18 by the state board of tax commissioners, and shall require the
 19 taxpayer to provide information regarding the value, nature, and
 20 location of each commercial vehicle which the taxpayer owns,
 21 holds, possesses, or controls on March 1, 2000. If a commercial
 22 vehicle is used or operated in interstate commerce, the value
 23 reported on the information return shall be determined under the
 24 procedure set forth in 50 IAC 4.2-10-3.

25 (c) The information return shall be furnished to the taxpayer by
 26 the appropriate township assessor in the same manner and at the
 27 same time as the taxpayer's personal property tax return.

28 (d) In completing an information return under this section, a
 29 taxpayer shall make a complete disclosure of all information,
 30 required by the state board of tax commissioners, that is related to
 31 the value, nature, or location of commercial vehicles that the
 32 taxpayer owns, holds, possesses or controls on March 1, 2000. The
 33 taxpayer shall certify to the truth of all information appearing in
 34 the information return, and all data accompanying the information
 35 return.

36 (e) The township assessor shall examine and verify the accuracy
 37 of each information return filed by a taxpayer. If appropriate, the
 38 assessor shall compare an information return with the books of the
 39 taxpayer and with commercial vehicles owned, held, possessed, or
 40 controlled by the taxpayer.

41 **Sec. 19. (a)** As used in this section, "assessed value" means an
 42 amount equal to the true tax value of commercial vehicles that:

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(1) are subject to the commercial vehicle excise tax under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred and five percent (105%).

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section. On or before June 1, 2000, each township assessor of a county shall deliver to the county assessor a list that states by taxing district the total assessed value as shown on the information returns filed with the assessor on or before May 15, 2000.

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the state board of tax commissioners:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The state board of tax commissioners shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The state board of tax commissioners shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.

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1 **(4) Each taxing unit's distribution percentage. A taxing unit's**
 2 **distribution percentage shall be determined by dividing each**
 3 **taxing unit's base revenue by the total amount of base revenue**
 4 **to be distributed in 2001 to all taxing units in the county.**

5 **(g) The state board of tax commissioners shall certify each**
 6 **taxing unit's base revenue and distribution percentage for calendar**
 7 **year 2001 to the auditor of state on or before September 1, 2000.**

8 **(h) The auditor of state shall keep permanent records of each**
 9 **taxing unit's base revenue and distribution percentage for calendar**
 10 **year 2001 for purposes of determining the amount of money each**
 11 **taxing unit in Indiana is entitled to receive in calendar years that**
 12 **begin after December 31, 2001.**

13 **Sec. 20. (a) On or before May 1, the auditor of state shall**
 14 **distribute to each county auditor an amount equal to fifty percent**
 15 **(50%) of the total base revenue to be distributed to all taxing units**
 16 **in the county for that year.**

17 **(b) On or before December 1, the auditor of state shall**
 18 **distribute to each county auditor an amount equal to the greater of**
 19 **the following:**

20 **(1) Fifty percent (50%) of the total base revenue to be**
 21 **distributed to all taxing units in the county for that year.**

22 **(2) The product of the county's distribution percentage**
 23 **multiplied by the total commercial vehicle excise tax revenue**
 24 **deposited in the commercial vehicle excise tax fund.**

25 **(c) Upon receipt, the county auditor shall distribute to the taxing**
 26 **units an amount equal to the product of the taxing unit's**
 27 **distribution percentage multiplied by the total distributed to the**
 28 **county under this section. The amount determined shall be**
 29 **apportioned and distributed among the respective funds of each**
 30 **taxing unit in the same manner and at the same time as property**
 31 **taxes are apportioned and distributed.**

32 **(d) In the event that sufficient funds are not available in the**
 33 **commercial vehicle excise tax fund for the distributions required**
 34 **by subsection (a) and subsection (b)(1), the auditor of state shall**
 35 **transfer funds from the commercial vehicle excise tax reserve fund.**

36 **(e) The auditor of state shall, not later than July 1 of each year,**
 37 **furnish to each county auditor an estimate of the amounts to be**
 38 **distributed to the counties under this section during the next**
 39 **calendar year. Before August 1, each county auditor shall furnish**
 40 **to the proper officer of each taxing unit of the county an estimate**
 41 **of the amounts to be distributed to the taxing units under this**
 42 **section during the next calendar year and the budget of each taxing**



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1 unit shall show the estimated amounts to be received for each fund
2 for which a property tax is proposed to be levied.

3 Sec. 21. There is hereby appropriated to the bureau from the
4 state general fund, from monies not otherwise appropriated, a sum
5 sufficient to defray the expenses incurred by the bureau in the
6 administration of the excise tax provisions of this chapter. Only
7 those expenses that would not otherwise be incurred in the
8 administration of the motor vehicle registration laws of this state
9 shall be paid out of the state general fund. The budget agency shall
10 approve all funds paid out of the state general fund as required in
11 this section.

12 Sec. 22. There is hereby appropriated to the department from
13 the state general fund, from monies not otherwise appropriated, a
14 sum sufficient to defray the expenses incurred by the department
15 in the administration of the excise tax provisions of this chapter.
16 Only those expenses that would not otherwise be incurred in the
17 administration of the International Registration Plan shall be paid
18 out of the general fund. The budget agency shall approve all funds
19 paid out of the general fund as required in this section.

20 SECTION 3. IC 6-8.1-1-1 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. "Listed taxes"
22 or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through
23 IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat
24 wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1); the state
25 gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC
26 6-3); the supplemental net income tax (IC 6-3-8); the county adjusted
27 gross income tax (IC 6-3.5-1.1); the county option income tax (IC
28 6-3.5-6); the county economic development income tax (IC 6-3.5-7);
29 the auto rental excise tax (IC 6-6-9); the bank tax (IC 6-5-10); the
30 savings and loan association tax (IC 6-5-11); the production credit
31 association tax (IC 6-5-12); the financial institutions tax (IC 6-5.5); the
32 gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1);
33 the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1);
34 a motor fuel tax collected under a reciprocal agreement under
35 IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); **the commercial
36 vehicle excise tax (IC 6-6-5.5)**; the hazardous waste disposal tax (IC
37 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2);
38 the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the
39 hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5);
40 the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
41 (IC 6-9); the various county food and beverage taxes (IC 6-9); the
42 county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee



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1 (IC 16-44-2); the emergency and hazardous chemical inventory form
 2 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
 3 and IC 9-30); the fees and penalties assessed for overweight vehicles
 4 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
 5 the solid waste management fee (IC 13-20-22); and any other tax or fee
 6 that the department is required to collect or administer.

7 SECTION 4. IC 6-8.1-3-1 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) The
 9 department has the primary responsibility for the administration,
 10 collection, and enforcement of the listed taxes. In carrying out that
 11 responsibility, the department may exercise all the powers conferred on
 12 it under this article in respect to any of those taxes.

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

18 **(c) In the case of commercial vehicle excise taxes that are**
 19 **payable to the bureau of motor vehicles and are not subject to**
 20 **apportionment under the International Registration Plan, the**
 21 **department has the responsibility to act only in the investigation,**
 22 **assessment, collection, and enforcement of the tax in instances of**
 23 **delinquency or evasion. Primary responsibility for the**
 24 **administration and collection of the tax remains with the bureau**
 25 **of motor vehicles.**

26 (↔) (d) The department has the primary responsibility for the
 27 administration, investigation, and enforcement of IC 4-32.

28 SECTION 5. IC 6-8.1-4-4 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) The
 30 department shall establish a registration center to service owners of
 31 commercial motor vehicles.

32 (b) The registration center is under the supervision of the
 33 department through the motor carrier services division.

34 (c) An owner or operator of a commercial motor vehicle may apply
 35 to the registration center for the following:

- 36 (1) Vehicle registration (IC 9-18).
- 37 (2) Motor carrier fuel tax annual permit.
- 38 (3) Certificate of operating authority.
- 39 (4) Oversize vehicle permit (IC 9-20-3).
- 40 (5) Overweight vehicle permit (IC 9-20-4).

41 **(6) Payment of the commercial vehicle excise tax imposed**
 42 **under IC 6-6-5.5.**



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1 (d) Funding for the development and operation of the registration
2 center shall be taken from the motor carrier regulation fund (IC
3 8-2.1-23-1).

4 (e) The department shall recommend to the general assembly other
5 functions that the registration center may perform.

6 SECTION 6. IC 6-8.1-5-2 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. (a) Except as
8 otherwise provided in this section, the department may not issue a
9 proposed assessment under section 1 of this chapter more than three (3)
10 years after the latest of the date the return is filed, or any of the
11 following:

12 (1) the due date of the return; or

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

18 (b) If a person files an adjusted gross income tax (IC 6-3),
19 supplemental net income tax (IC 6-3-8), county adjusted gross income
20 tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6), or financial
21 institutions tax (IC 6-5.5) return that understates the person's income,
22 as that term is defined in the particular income tax law, by at least
23 twenty-five percent (25%), the proposed assessment limitation is six
24 (6) years instead of the three (3) years provided in subsection (a).

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

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

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

41 ~~(e)~~ (f) If, before the end of the time within which the department
42 may make an assessment, the department and the person agree to

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1 extend that assessment time period, the period may be extended
 2 according to the terms of a written agreement signed by both the
 3 department and the person. The agreement must contain:

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

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

9 (f) (g) If a taxpayer's federal income tax liability for a taxable year
 10 is modified due to the assessment of a federal deficiency or the filing
 11 of an amended federal income tax return, then the date by which the
 12 department must issue a proposed assessment under section 1 of this
 13 chapter for tax imposed under IC 6-3 is extended to six (6) months after
 14 the date on which the notice of modification is filed with the
 15 department by the taxpayer.

16 SECTION 7. IC 6-8.1-7-1 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) This
 18 subsection does not apply to the disclosure of information concerning
 19 a conviction on a tax evasion charge. Unless in accordance with a
 20 judicial order or as otherwise provided in this chapter, the department,
 21 its employees, former employees, counsel, agents, or any other person
 22 may not divulge the amount of tax paid by any taxpayer, terms of a
 23 settlement agreement executed between a taxpayer and the department,
 24 investigation records, investigation reports, or any other information
 25 disclosed by the reports filed under the provisions of the law relating
 26 to any of the listed taxes, including required information derived from
 27 a federal return, except to:

- 28 (1) members and employees of the department;
 29 (2) the governor;
 30 (3) the attorney general or any other legal representative of the
 31 state in any action in respect to the amount of tax due under the
 32 provisions of the law relating to any of the listed taxes; or
 33 (4) any authorized officers of the United States;

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

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

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

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1 used solely for tax collection purposes.

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

14 (d) The name, address, Social Security number, and place of
15 employment relating to any individual who is delinquent in paying
16 educational loans owed to an institution of higher education may be
17 revealed to that institution if it provides proof to the department that the
18 individual is delinquent in paying for educational loans. This
19 information shall be provided free of charge to approved institutions of
20 higher learning (as defined by IC 20-12-21-3(2)). The department shall
21 establish fees that all other institutions must pay to the department to
22 obtain information under this subsection. However, these fees may not
23 exceed the department's administrative costs in providing the
24 information to the institution.

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

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

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

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



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

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

9 **(j) All information relating to the delinquency or evasion of**
10 **commercial vehicle excise taxes payable to the bureau of motor**
11 **vehicles in Indiana must be disclosed to the bureau and may be**
12 **disclosed to another state, if the information is disclosed for the**
13 **purpose of the enforcement and collection of the taxes imposed by**
14 **IC 6-6-5.5.**

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

20 ~~(j)~~ **(l)** This section does not apply to:
21 (1) the beer excise tax (IC 7.1-4-2);
22 (2) the liquor excise tax (IC 7.1-4-3);
23 (3) the wine excise tax (IC 7.1-4-4);
24 (4) the hard cider excise tax (IC 7.1-4-4.5);
25 (5) the malt excise tax (IC 7.1-4-5);
26 (6) the motor vehicle excise tax (IC 6-6-5); ~~and~~
27 **(7) the commercial vehicle excise tax (IC 6-6-5.5); and**
28 ~~(7)~~ **(8)** the fees under IC 13-23.

29 SECTION 8. IC 6-8.1-10-4 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) If a person
31 fails to file a return or to make a full tax payment with that return with
32 the fraudulent intent of evading the tax, the person is subject to a
33 penalty.

34 (b) The amount of the penalty imposed for a fraudulent failure
35 described in subsection (a) is one hundred percent (100%) multiplied
36 by:

- 37 (1) the full amount of the tax, if the person failed to file a return;
38 or
39 (2) the amount of the tax that is not paid, if the person failed to
40 pay the full amount of the tax.

41 (c) In addition to the civil penalty imposed under this section, a
42 person who knowingly fails to file a return with the department or fails

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1 to pay the tax due under IC 6-6-5 or **IC 6-6-5.5** commits a Class A
2 misdemeanor.

3 (d) The penalty imposed under this section is imposed in place of
4 and not in addition to the penalty imposed under section 2.1 of this
5 chapter.

6 SECTION 9. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS
7 [EFFECTIVE JANUARY 1, 2000]: Sec. 4. The commissioner shall
8 appoint and fix, subject to the approval of the governor, the salaries of
9 the deputies, subordinate officers, clerks, and other employees
10 necessary to carry out this title, IC 6-6-5, **IC 6-6-5.5**, and IC 6-6-11.

11 SECTION 10. IC 9-17-2-1 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) Within sixty
13 (60) days of becoming an Indiana resident, a person must obtain a
14 certificate of title for all vehicles owned by the person that:

- 15 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
16 (2) will be operated in Indiana.

17 **(b) Within sixty (60) days after becoming an Indiana resident,**
18 **a person shall obtain a certificate of title for all commercial**
19 **vehicles owned by the person that:**

- 20 (1) are subject to the commercial vehicle excise tax under
21 **IC 6-6-5.5;**
22 (2) are not subject to proportional registration under the
23 **International Registration Plan; and**
24 (3) will be operated in Indiana.

25 ~~(b)~~ (c) A person must produce evidence concerning the date on
26 which the person became an Indiana resident.

27 SECTION 11. IC 9-18-2-1 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) Within sixty
29 (60) days of becoming an Indiana resident, a person must register all
30 motor vehicles owned by the person that:

- 31 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
32 (2) will be operated in Indiana.

33 **(b) Within sixty (60) days after becoming an Indiana resident,**
34 **a person must register all commercial vehicles owned by the person**
35 **that:**

- 36 (1) are subject to the commercial vehicle excise tax under
37 **IC 6-6-5.5;**
38 (2) are not subject to proportional registration under the
39 **International Registration Plan; and**
40 (3) will be operated in Indiana.

41 ~~(b)~~ (c) A person must produce evidence concerning the date on
42 which the person became an Indiana resident.

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1 ~~(d)~~ **(d)** Except as provided in subsection ~~(d)~~; **(e)**, an Indiana resident
2 must register all motor vehicles operated in Indiana.

3 ~~(e)~~ **(e)** An Indiana resident who has a legal residence in a state that
4 is not contiguous to Indiana may operate a motor vehicle in Indiana for
5 not more than sixty (60) days without registering the motor vehicle in
6 Indiana.

7 ~~(f)~~ **(f)** An Indiana resident who has registered a motor vehicle in
8 Indiana in any previous registration year is not required to register the
9 motor vehicle, is not required to pay motor vehicle excise tax under
10 **IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5** on
11 the motor vehicle, and is exempt from property tax on the motor
12 vehicle for any registration year in which:

13 (1) the Indiana resident is:

14 (A) an active member of the armed forces of the United States;
15 and

16 (B) assigned to a duty station outside Indiana; and

17 (2) the motor vehicle is not operated inside or outside Indiana.

18 This subsection may not be construed as granting the bureau authority
19 to require the registration of any vehicle that is not operated in Indiana.

20 ~~(g)~~ **(g)** When an Indiana resident registers a motor vehicle in Indiana
21 after the period of exemption described in subsection ~~(e)~~; **(f)**, the
22 Indiana resident may submit an affidavit that:

23 (1) states facts demonstrating that the motor vehicle is a motor
24 vehicle described in subsection (e); and

25 (2) is signed by the owner of the motor vehicle under penalties of
26 perjury;

27 as sufficient proof that the owner of the motor vehicle is not required
28 to register the motor vehicle during a registration year described in
29 subsection ~~(e)~~; **(f)**. The commission or bureau may not require the
30 Indiana resident to pay any civil penalty or any reinstatement or other
31 fee that is not also charged to other motor vehicles being registered in
32 the same registration year.

33 SECTION 12. IC 9-18-2-15 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 15. (a) Except as
35 provided in subsection (b), a person who:

36 (1) owns a vehicle that is subject to the motor vehicle excise tax
37 under IC 6-6-5 **or the commercial vehicle excise tax under**
38 **IC 6-6-5.5;**

39 (2) is leasing the vehicle to another person who resides in a
40 different county; and

41 (3) has agreed to register the vehicle as a condition of the lease;
42 shall register the vehicle in the county of residence of the person who

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1 is leasing the vehicle, if the application is made in person over the
2 counter at a full service branch. Otherwise, the person may apply for
3 and obtain the registration in any county.

4 (b) If a vehicle is being registered subject to the International
5 Registration Plan, the vehicle shall be registered at the department of
6 state revenue under rules adopted under IC 4-22-2.

7 (c) A vehicle that is being leased and is not subject to the motor
8 vehicle excise tax under IC 6-6-5 may be registered in the county of
9 residence of the person who:

- 10 (1) owns;
11 (2) is the lessor of; or
12 (3) is the lessee of;

13 the vehicle.

14 SECTION 13. IC 9-18-2-16, AS AMENDED BY HEA 1184-1999,
15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY
16 1, 2000]: Sec. 16. (a) A person who owns a vehicle must sign an
17 application in ink to register the vehicle.

18 (b) An application to register a vehicle must contain the following:

19 (1) The:

- 20 (A) name, bona fide residence, and mailing address, including
21 the name of the county, of the person who owns the vehicle; or
22 (B) business address, including the name of the county, of the
23 person that owns the vehicle if the person is a firm, a
24 partnership, an association, a corporation, a limited liability
25 company, or a unit of government.

26 If the vehicle that is being registered has been leased and is
27 subject to the motor vehicle excise tax under IC 6-6-5 **or the**
28 **commercial vehicle excise tax under IC 6-6-5.5**, the application
29 must contain the address of the person who is leasing the vehicle.
30 If the vehicle that is being registered has been leased and is not
31 subject to the motor vehicle excise tax under IC 6-6-5 **or the**
32 **commercial vehicle excise tax under IC 6-6-5.5**, the application
33 must contain the address of the person who owns the vehicle, the
34 person who is the lessor of the vehicle, or the person who is the
35 lessee of the vehicle. If a leased vehicle is to be registered under
36 the International Registration Plan, the registration procedures are
37 governed by the terms of the plan.

38 (2) A brief description of the vehicle to be registered, including
39 the following information if available:

- 40 (A) The name of the manufacturer of the vehicle.
41 (B) The vehicle identification number.
42 (C) The manufacturer's rated capacity if the vehicle is a truck,

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- 1 tractor, trailer, or semitrailer.
 2 (D) The type of body of the vehicle.
 3 (E) The model year of the vehicle.
 4 (F) Any other information reasonably required by the bureau
 5 to enable the bureau to determine if the vehicle may be
 6 registered. The bureau may request the person applying for
 7 registration to provide the vehicle's odometer reading.
 8 (3) A space on the application in which the person registering the
 9 vehicle may indicate the person's desire to donate money to
 10 organizations that promote the procurement of organs for
 11 anatomical gifts. The space on the application must:
 12 (A) allow the person registering the vehicle to indicate the
 13 amount the person desires to donate; and
 14 (B) provide that the minimum amount a person may donate is
 15 one dollar (\$1).
 16 Funds collected under this subdivision shall be distributed by the
 17 bureau as directed by the Indiana department of state health under
 18 IC 16-19-3-26. The bureau may deduct from the funds collected
 19 under this subdivision the costs incurred by the bureau in
 20 implementing and administering this subdivision.
 21 (c) The department of state revenue may audit records of persons
 22 who register trucks, trailers, semitrailers, buses, and rental cars under
 23 the International Registration Plan to verify the accuracy of the
 24 application and collect or refund fees due.
 25 SECTION 14. IC 9-18-2-41 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 41. (a) In addition
 27 to:
 28 (1) the penalty described under section 40 of this chapter; and
 29 (2) any judgment assessed under IC 34-28-5 (or IC 34-4-32 before
 30 its repeal);
 31 a person who violates section 1 of this chapter shall be assessed a
 32 judgment equal to the amount of excise tax due under IC 6-6-5 **or**
 33 **IC 6-6-5.5** on the vehicle involved in the violation.
 34 (b) The clerk of the court shall do the following:
 35 (1) Collect the additional judgment described under subsection (a)
 36 in an amount specified by a court order.
 37 (2) Transfer the additional judgment to the county auditor on a
 38 calendar year basis.
 39 (c) The auditor shall distribute the judgments described under
 40 subsection (b) to law enforcement agencies, including the state police
 41 department, responsible for issuing citations to enforce section 1 of this
 42 chapter.

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1 (d) The percentage of funds distributed to a law enforcement agency
2 under subsection (c):

3 (1) must equal the percentage of the total number of citations
4 issued by the law enforcement agency for the purpose of
5 enforcing section 1 of this chapter during the applicable year; and

6 (2) may be used for the following:

7 (A) Any law enforcement purpose.

8 (B) Contributions to the pension fund of the law enforcement
9 agency.

10 SECTION 15. IC 9-18-9-2 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A person who
12 owns a trailer required to be registered under this chapter ~~may~~ **must**
13 register the trailer:

14 ~~(1)~~ on an annual basis under IC 9-18-2-7. ~~or~~

15 ~~(2) on a two (2) year basis under this chapter.~~

16 SECTION 16. IC 9-29-3-3 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. The service
18 charge for each excise tax collection made under IC 6-6-5 ~~or~~
19 **IC 6-6-5.5** is eighty-five cents (\$0.85).

20 SECTION 17. IC 12-13-8-2 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. Each county
22 shall establish a county medical assistance to wards fund. The fund
23 shall be funded by the following:

24 (1) A tax levy on the property located in each county.

25 (2) The financial institutions tax (IC 6-5.5), ~~and~~ motor vehicle
26 excise taxes (IC 6-6-5), **and commercial vehicle excise taxes**
27 **(IC 6-6-5.5)** that are allocated to the fund.

28 SECTION 18. IC 12-16-14-1 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. A county
30 hospital care for the indigent fund is established in each county. The
31 fund consists of the following:

32 (1) A tax levy on the property located in each county.

33 (2) The financial institutions tax (IC 6-5.5), ~~and~~ motor vehicle
34 excise taxes (IC 6-6-5), **and commercial vehicle excise taxes**
35 **(IC 6-6-5.5)** that are allocated to the fund.

36 SECTION 19. IC 12-19-4-2 IS AMENDED TO READ AS
37 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A county
38 welfare administration fund is established in each county. The fund
39 shall be funded by the following:

40 (1) A tax levy on the property located in the county.

41 (2) The financial institutions taxes under IC 6-5.5 that are
42 allocated to the fund.

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1 (3) The motor vehicle excise taxes under IC 6-6-5 that are
2 allocated to the fund.

3 **(4) The commercial vehicle excise taxes under IC 6-6-5.5 that**
4 **are allocated to the fund.**

5 SECTION 20. IC 21-2-12-6.1 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6.1. (a) The
7 county supplemental school financing tax revenues shall be deposited
8 in the county supplemental school distribution fund. In addition, for
9 purposes of allocating distributions of tax revenues collected under
10 IC 6-5-10, IC 6-5-11, IC 6-5.5, IC 6-6-5, **IC 6-6-5.5**, or IC 6-6-6.5, the
11 county supplemental school financing tax shall be treated as if it were
12 property taxes imposed by a separate taxing unit. Thus, the appropriate
13 portion of those distributions shall be deposited in the county
14 supplemental school distribution fund.

15 (b) The entitlement of each school corporation from the county
16 supplemental school distribution fund for each calendar year after 1976
17 shall be the greater of:

18 (1) the amount of its entitlement for the calendar year 1976 from
19 the tax levied under this chapter; or

20 (2) an amount equal to twenty-two dollars and fifty cents (\$22.50)
21 times the sum of its ADM plus the additional count of the school
22 corporation for its pupils in all the categories set out in section 3.1
23 of this chapter for the school year ending in the year of
24 distribution.

25 SECTION 21. IC 21-3-1.7-2 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. As used in this
27 chapter, "excise tax revenue" means the amount of:

28 (1) financial institution excise tax revenue (IC 6-5-10, IC 6-5-11,
29 IC 6-5-12) (or the amount of any distribution by the state to
30 replace these taxes); plus

31 (2) **the motor vehicle excise taxes (IC 6-6-5) and the**
32 **commercial vehicle excise taxes (IC 6-6-5.5);**

33 the school corporation received for deposit in the school corporation's
34 general fund in a year.

35 SECTION 22. [EFFECTIVE JANUARY 1, 2000] **IC 6-6-5.5, as**
36 **added by this act, applies to commercial vehicles registered after**
37 **December 31, 1999.**

38 SECTION 23. [EFFECTIVE JANUARY 1, 2000] **(a) For taxes due**
39 **and payable in calendar year 2001, the state board of tax**
40 **commissioners shall reduce the maximum ad valorem property tax**
41 **levy for each taxing unit for the removal of assessed value under**
42 **IC 6-6-5.5-3 by the amount of commercial vehicle excise tax**

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1 distributed to the unit under IC 6-6-5.5-19.
2 (b) Notwithstanding any other law, for the purpose of
3 computing each civil taxing unit's maximum levy growth quotient
4 under IC 6-1.1-18.5-2, the state board of tax commissioners shall
5 subtract from each civil taxing unit's total assessed value for the
6 following calendar years the amount of assessed value attributable
7 to vehicles now subject to the commercial vehicle excise tax
8 imposed under IC 6-6-5.5:
9 (1) 1997.
10 (2) 1998.
11 (3) 1999.
12 (4) 2000.
13 SECTION 24. [EFFECTIVE JANUARY 1, 2000] If a court makes
14 a final determination that the commercial vehicle excise tax, as
15 added by this act is invalid, the amendment to IC 6-1.1-2-7, by this
16 act, is void upon the exhaustion of all appeals of the court's final
17 determination.
18 SECTION 25. [EFFECTIVE JANUARY 1, 2000] The provisions
19 of IC 6-5-5.5, as added by this act, are severable in the manner
20 provided by IC 1-1-1-8(b).

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 2022, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 21, delete "semitractor" and insert "**truck-tractor**".

Page 3, line 21, after "motor vehicle" insert ", **trailer**".

Page 4, between lines 5 and 6, begin a new line block indented and insert:

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

Page 4, line 19, delete ", as defined in section 1(b) of" and insert "**subject to taxation under**".

Page 4, line 20, delete ", except vehicles in the inventory of vehicles held for sale by".

Page 4, delete line 21.

Page 4, line 30, after "truck" insert "**and a tractor not used with a semitrailer, a traction engine, or other similar vehicle used for hauling purposes**".

Page 4, line 31, delete "truck" and insert "**vehicle**".

Page 4, line 34, delete "\$18" and insert "**\$19**".

Page 4, line 35, delete "\$23" and insert "**\$24**".

Page 4, line 36, delete "\$31" and insert "**\$33**".

Page 4, line 37, delete "\$31" and insert "**\$33**".

Page 4, line 38, delete "\$38" and insert "**\$41**".

Page 4, line 39, delete "\$54" and insert "**\$57**".

Page 4, line 40, delete "\$66" and insert "**\$70**".

Page 4, line 41, delete "\$81" and insert "**\$87**".

Page 4, line 42, delete "\$95" and insert "**\$102**".

Page 5, line 1, delete "\$105" and insert "**\$113**".

Page 5, line 2, delete "\$111" and insert "**\$119**".

Page 5, line 3, delete "\$124" and insert "**\$133**".

Page 5, line 5, delete "or truck-tractor" and insert "**used with a semitrailer**".

Page 5, line 6, delete "vehicle" and insert "**tractor-semitrailer combination**".

Page 5, line 9, delete "\$22" and insert "**\$24**".

Page 5, line 10, delete "\$40" and insert "**\$43**".

Page 5, line 11, delete "\$51" and insert "**\$54**".

Page 5, line 12, delete "\$64" and insert "**\$69**".

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- Page 5, line 13, delete "\$71" and insert "\$76".
- Page 5, line 14, delete "\$86" and insert "\$92".
- Page 5, line 15, delete "\$93" and insert "\$100".
- Page 5, line 16, delete "\$104" and insert "\$111".
- Page 5, line 17, delete "\$112" and insert "\$120".
- Page 5, line 18, delete "\$127" and insert "\$136".
- Page 5, line 19, delete "\$136" and insert "\$146".
- Page 5, line 20, delete "\$151" and insert "\$162".
- Page 5, line 21, delete "\$161" and insert "\$173".
- Page 5, line 22, delete "\$175" and insert "\$188".
- Page 5, line 26, delete "registered on an annual basis under 9-18-2-7".
- Page 5, line 26, delete "four" and insert "three".
- Page 5, line 26, delete "(\$4)" and insert "(\$3)".
- Page 5, delete lines 27 through 40.
- Page 5, line 41, delete "(d)" and insert "(b)".
- Page 6, line 8, delete "\$9" and insert "\$10".
- Page 6, line 9, delete "\$14" and insert "\$15".
- Page 6, line 10, delete "\$22" and insert "\$24".
- Page 6, line 11, delete "\$30" and insert "\$32".
- Page 6, line 17, delete "10" and insert "9".
- Page 6, line 18, delete "and 11".
- Page 6, line 40, delete "IC 9-18-10-3" and insert "IC 9-18-10-2".
- Page 7, line 28, after "in" insert "IC 6-6-5-8, IC 6-6-5-13, and".
- Page 7, line 28, after "IC 6-6-5-15" insert ".".
- Page 7, line 28, delete "and IC 6-6-5-8 through".
- Page 7, delete line 29.
- Page 8, line 19, delete "(a)".
- Page 8, line 19, after "taxpayer" insert "subject to taxation under this chapter".
- Page 8, line 20, delete "as defined by".
- Page 8, line 21, delete "section 1 of this chapter".
- Page 9, line 4, delete "subsections (b) and (c) of this".
- Page 9, line 4, after "section" delete "." and insert "16 of this chapter".
- Page 9, between lines 4 and 5, begin a new paragraph and insert:
"(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 16 of this chapter."

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Page 9, line 5, delete "(b)" and insert "**Sec. 16. (a)**".

Page 9, line 6, after "2000" insert "**from the commercial vehicle excise tax fund**".

Page 9, line 10, delete "5" and insert "**13**".

Page 9, line 15, delete "5" and insert "**13**".

Page 9, line 20, delete "(c)" and insert "**(b)**".

Page 9, line 21, delete "(b)" and insert "**(a)**".

Page 9, line 25, delete "section 3(b) of".

Page 9, line 33, after "department" insert "**and the bureau of motor vehicles**".

Page 9, line 37, delete "(d)" and insert "**(c)**".

Page 10, line 2, delete "(e)" and insert "**(d)**".

Page 10, line 3, delete "(e)" and insert "**(d)**".

Page 10, line 5, delete "section 3(b) of this".

Page 10, line 7, delete "(b)" and insert "**(a)**".

Page 10, line 10, delete "section 3(b) of".

Page 10, line 15, delete "(f)" and insert "**(e)**".

Page 10, line 17, after "units" insert ".".

Page 10, line 17, delete "under this chapter".

Page 10, line 18, delete "(g)" and insert "**(f)**".

Page 10, line 24, delete "16" and insert "**17**".

Page 12, line 4, delete "agencies" and insert "**bureau of motor vehicles**".

Page 12, delete line 5.

Page 17, line 18, delete "Any other overpayment of the".

Page 17, delete line 19.

Page 20, line 28, delete "shall obtain a certificate of title for" and insert "**must register**".

Page 25, line 33, delete ", except for a commercial vehicle held".

Page 25, delete line 34.

Page 25, line 35, delete "distributor, or dealer in the course of business," and insert "**subject to taxation under IC 6-6-5.5**".

Page 25, delete lines 38 through 42.

Page 26, delete lines 1 through 4.

Page 26, line 5, delete "(d)" and insert "**(c)**".

Page 26, line 22, delete "IC 6-6-5-1" and insert "**IC 6-6-5.5-3**".

Page 26, line 23, delete "IC 6-6-5-9" and insert "**IC 6-6-5.5-10 and IC 6-6-5.5-15**".

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and when so amended that said bill do pass.

(Reference is to HB 2022 as introduced.)

BAUER, Chair

Committee Vote: yeas 20, nays 1.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 2022 be amended to read as follows:

Page 9, line 29, after "section." insert "**No unit shall receive less funds than it received the previous calendar year.**".

Page 10, line 7, after "units." insert "**No unit shall receive less funds than it received the previous calendar year.**".

(Reference is to HB 2022 as printed February 12, 1999.)

WOLKINS

 HOUSE MOTION

Mr. Speaker: I move that House Bill 2022 be amended to read as follows:

Page 8, between lines 14 and 15, begin a new paragraph and insert:

"(b) A taxpayer may claim a credit allowed under this section on a form prescribed by the state board of tax commissioners. The form must include the amount and location of the taxpayer's assessed valuation attributable to vehicles subject to taxation under this chapter. The taxpayer shall submit the form with the taxpayer's installment of property taxes due May 10, 2000. The taxpayer shall apply the credit equally to each installment of property taxes due under IC 6-1.1-22-9.

(c) The county auditor shall compute the total amount of credits allowed in the county under this section. The county auditor shall certify the following to the state board of tax commissioners before July 1, 2000:

- (1) The total amount of credits allowed in the county.**
- (2) The amount of credits attributable to each taxing unit of the county."**

Page 8, line 15, delete "(b)" and insert "(d)".

Page 8, between lines 38 and 39, begin a new paragraph and insert: **"(c) A contractor providing:**

- (1) a full service license branch under IC 9-16-1-4; or**
- (2) a partial service license branch under IC 9-16-1-4.5,**

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

Page 9, line 24, delete "The determination shall".



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Page 9, delete line 25.

Page 9, line 26, delete "of motor vehicles."

Page 10, line 3, after "shall" insert "**determine the total amount of commercial vehicle excise taxes attributable to each taxing unit in the county and the amount determined shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.**"

Page 10, delete lines 4 through 7.

Page 10, line 11, delete "state board of tax commissioners" and insert "**auditor of state**".

Page 10, line 12, delete "August" and insert "**July**".

Page 10, line 12, after "furnish" insert "**to each county auditor an estimate of the amounts to be distributed to the counties under this section during the next calendar year. Before August 1, each county auditor shall furnish**".

Page 10, line 13, after "unit" insert "**of the county**".

Page 10, line 26, delete "17" and insert "**18**".

Page 18, delete lines 15 through 42.

Page 19, delete lines 1 through 38.

Page 25, line 22, delete "(a)".

Page 25, delete lines 25 through 41.

Renumber all SECTIONS consecutively.

(Reference is to HB 2022 as printed February 12, 1999.)

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COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred House Bill No. 2022, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Replace the effective date in SECTION 1 with "[EFFECTIVE JANUARY 1, 2001]".

Page 2, between lines 12 and 13, begin a new paragraph and insert:

"(b) As used in this chapter, "base revenue" means the minimum amount of commercial vehicle excise tax revenue that a taxing unit will receive in a year."

Page 2, line 13, delete "(b)" and insert "(c)".

Page 2, line 23, delete "(c)" and insert "(d)".

Page 2, line 27, delete "(d)" and insert "(e)".

Page 2, line 28, after "of" insert "**state**".

Page 2, line 29, delete "(e)" and insert "(f)".

Page 2, line 31, delete "(f)" and insert "(g)".

Page 2, line 34, delete "(g)" and insert "(h)".

Page 2, line 37, delete "(h)" and insert "(i)".

Page 2, line 39, after "year" insert ".".

Page 2, line 39, delete "and in".

Page 2, delete lines 40 through 42.

Page 3, line 1, delete "(i)" and insert "(j)".

Page 3, line 3, delete "(j)" and insert "(k)".

Page 3, line 6, delete "(k)" and insert "(l)".

Page 3, line 11, delete "(l)" and insert "(m)".

Page 3, line 13, delete "(m)" and insert "(n)".

Page 3, line 15, delete "(n)" and insert "(o)".

Page 3, line 17, delete "(o)" and insert "(p)".

Page 3, line 19, delete "(p)" and insert "(q)".

Page 3, line 21, delete "(q)" and insert "(r)".

Page 3, line 27, delete "(b)This" and insert "**(b) This**".

Page 4, line 24, after "taxes" insert "**first due and payable in 2001 or thereafter,**".

Page 4, line 29, delete "Except as otherwise provided in this chapter," and insert "**For calendar year 2000,**".

Page 4, line 29, delete "annual".

Page 4, line 35, delete "\$19" and insert "**\$11**".

Page 4, line 36, delete "\$24" and insert "**\$14**".

Page 4, line 37, delete "\$33" and insert "**\$19**".

Page 4, line 38, delete "\$33" and insert "**\$19**".

Page 4, line 39, delete "\$41" and insert "**\$23**".

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Page 4, line 40, delete "\$57" and insert "\$33".
 Page 4, line 41, delete "\$70" and insert "\$40".
 Page 4, line 42, delete "\$87" and insert "\$50".
 Page 5, line 1, delete "\$102" and insert "\$58".
 Page 5, line 2, delete "\$113" and insert "\$64".
 Page 5, line 3, delete "\$119" and insert "\$68".
 Page 5, line 4, delete "\$133" and insert "\$76".
 Page 5, line 5, delete "Except as otherwise provided in this chapter,"
 and insert "**For calendar year 2000,**".
 Page 5, line 5, delete "annual".
 Page 5, line 11, delete "\$24" and insert "\$13".
 Page 5, line 12, delete "\$43" and insert "\$25".
 Page 5, line 13, delete "\$54" and insert "\$31".
 Page 5, line 14, delete "\$69" and insert "\$39".
 Page 5, line 15, delete "\$76" and insert "\$43".
 Page 5, line 16, delete "\$92" and insert "\$52".
 Page 5, line 17, delete "\$100" and insert "\$57".
 Page 5, line 18, delete "\$111" and insert "\$63".
 Page 5, line 19, delete "\$120" and insert "\$69".
 Page 5, line 20, delete "\$136" and insert "\$77".
 Page 5, line 21, delete "\$146" and insert "\$83".
 Page 5, line 22, delete "\$162" and insert "\$92".
 Page 5, line 23, delete "\$173" and insert "\$98".
 Page 5, line 24, delete "\$188" and insert "\$107".
 Page 5, line 25, delete "Except as otherwise provided in this
 chapter," and insert "**For calendar year 2000,**".
 Page 5, line 26, delete "annual".
 Page 5, line 28, delete "three dollars (\$3)" and insert "**one dollar
 (\$1)**".
 Page 5, line 29, delete "Except as otherwise provided in this
 chapter," and insert "**For calendar year 2000,**".
 Page 5, line 29, delete "annual".
 Page 5, line 35, delete "\$2" and insert "\$1".
 Page 5, line 36, delete "\$3" and insert "\$2".
 Page 5, line 37, delete "\$4" and insert "\$2".
 Page 5, line 38, delete "\$10" and insert "\$6".
 Page 5, line 39, delete "\$15" and insert "\$9".
 Page 5, line 40, delete "\$24" and insert "\$13".
 Page 5, line 41, delete "\$32" and insert "\$18".
 Page 5, between lines 41 and 42, begin a new paragraph and insert:
**"Sec. 7. (a) For calendar years that begin after December 31,
 2000, the annual excise tax for a commercial vehicle will be**

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determined by the motor carrier services division on or before October 1 of each year in accordance with the following formula:

STEP ONE: Determine the total amount of base revenue to be distributed from the commercial vehicle excise tax fund to all taxing units in Indiana during the calendar year for which the tax is first due and payable. For calendar year 2001, the total amount of base revenue for all taxing units shall be determined as provided in section 19 of this chapter. For calendar years that begin after December 31, 2001, the total amount of base revenue for all taxing units shall be determined by multiplying the previous year's base revenue for all taxing units by one hundred and five percent (105%).

STEP TWO: Determine the sum of fees paid to register the following commercial vehicles in Indiana under the following statutes during the fiscal year that ends on June 30 immediately preceding the calendar year for which the tax is first due and payable:

- (A) Total registration fees collected under IC 9-29-5-3 for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes;
- (B) Total registration fees collected under IC 9-29-5-5 for tractors used with semitrailers;
- (C) Total registration fees collected under IC 9-29-5-6 for semitrailers used with tractors;
- (D) Total registration fees collected under IC 9-29-5-4 for trailers having a declared gross weight in excess of three thousand (3,000) pounds; and
- (E) Total registration fees collected under IC 9-29-5-13 for trucks, tractors and semitrailers used in connection with agricultural pursuits usual and normal to the user's farming operation, multiplied by two hundred percent (200%);

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

(b) Except as otherwise provided in this chapter, the annual excise tax for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes, shall be determined by multiplying the registration fee under IC 9-29-5-3 by the tax factor



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determined in subsection (a).

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

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

(e) The annual excise tax for a semitrailer shall be determined by multiplying the average annual registration fee under IC 9-29-5-6 by the tax factor determined in subsection (a). The average annual registration fee for a semitrailer under IC 9-29-5-6 is sixteen dollars and seventy-five cents (\$16.75).

(f) The annual excise tax determined under this section shall be rounded upward to the next full dollar amount."

Page 5, line 42, delete "7" and insert "8".

Page 6, line 5, delete "9" and insert "8".

Page 6, line 7, after "year" insert "in".

Page 6, line 17, delete "8" and insert "9".

Page 6, line 17, delete "which" and insert "that".

Page 6, line 26, delete "which" and insert "that".

Page 6, line 29, delete "which" and insert "that".

Page 6, line 33, delete "which" and insert "that".

Page 6, line 40, delete "9" and insert "10".

Page 6, line 40, delete "A" and insert "For calendar years that begin after December 31, 2000, a".

Page 7, line 14, delete "10" and insert "11".

Page 7, line 16, delete "11" and insert "12".

Page 7, line 32, delete "12" and insert "13".

Page 7, line 33, delete "April 30," and insert "February 28,".

Page 8, line 1, after "based" insert ",".

Page 8, delete lines 5 through 30, begin a new paragraph and insert:

"Sec. 14. (a) The commercial vehicle excise tax reserve fund is established for the purpose of receiving commercial vehicle excise taxes first due and payable in calendar year 2000. The fund shall be administered by the department.

(b) The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same

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manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

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

(e) Any money remaining in the fund on March 1, 2006, shall revert to the motor carrier regulation fund established under IC 8-2.1-23-1.

Sec. 15. (a) The department shall promptly deposit all amounts collected under section 3(b) of this chapter for taxes first due and payable in calendar year 2000 into the commercial vehicle excise tax reserve fund.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter for taxes first due and payable in calendar year 2000 into the commercial vehicle excise tax reserve fund.

(c) A contractor providing:

(1) a full service license branch under IC 9-16-1-4; or

(2) a partial service license branch under IC 9-16-1-4.5,

shall remit the amount of commercial vehicle excise tax collected each week for taxes first due and payable in calendar year 2000 to the bureau of motor vehicles for deposit into the commercial vehicle excise tax reserve fund.

(d) This section expires June 30, 2001."

Page 8, line 31, delete "14" and insert "16".

Page 8, line 32, after "taxes" insert "first due and payable in 2001 and thereafter"

Page 8, line 42, delete "15" and insert "17".

Page 9, line 5, delete "16" and insert "19".

Page 9, line 10, delete "16" and insert "19".

Page 9, delete lines 18 through 42.

Page 10, delete lines 1 through 33, begin a new paragraph and insert:

"Sec. 18. (a) A taxpayer who owns, holds, possesses, or controls a commercial vehicle that:

(1) is subject to the commercial vehicle excise tax imposed under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000;

shall file an information return on or before May 15, 2000, with the assessor of each township in which the taxpayer's commercial vehicles would have been subject to assessment and taxation under

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IC 6-1.1.

(b) The information return shall be filed on a form prescribed by the state board of tax commissioners, and shall require the taxpayer to provide information regarding the value, nature, and location of each commercial vehicle which the taxpayer owns, holds, possesses, or controls on March 1, 2000. If a commercial vehicle is used or operated in interstate commerce, the value reported on the information return shall be determined under the procedure set forth in 50 IAC 4.2-10-3.

(c) The information return shall be furnished to the taxpayer by the appropriate township assessor in the same manner and at the same time as the taxpayer's personal property tax return.

(d) In completing an information return under this section, a taxpayer shall make a complete disclosure of all information, required by the state board of tax commissioners, that is related to the value, nature, or location of commercial vehicles that the taxpayer owns, holds, possesses or controls on March 1, 2000. The taxpayer shall certify to the truth of all information appearing in the information return, and all data accompanying the information return.

(e) The township assessor shall examine and verify the accuracy of each information return filed by a taxpayer. If appropriate, the assessor shall compare an information return with the books of the taxpayer and with commercial vehicles owned, held, possessed, or controlled by the taxpayer.

Sec. 19. (a) As used in this section, "assessed value" means an amount equal to the true tax value of commercial vehicles that:

- (1) are subject to the commercial vehicle excise tax under this chapter; and
- (2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred and five percent (105%).

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section. On or before June 1, 2000, each township assessor of a county shall deliver to the county assessor a list that states by taxing district the

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total assessed value as shown on the information returns filed with the assessor on or before May 15, 2000.

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the state board of tax commissioners:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The state board of tax commissioners shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The state board of tax commissioners shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.

(4) Each taxing unit's distribution percentage. A taxing unit's distribution percentage shall be determined by dividing each taxing unit's base revenue by the total amount of base revenue to be distributed in 2001 to all taxing units in the county.

(g) The state board of tax commissioners shall certify each taxing unit's base revenue and distribution percentage for calendar year 2001 to the auditor of state on or before September 1, 2000.

(h) The auditor of state shall keep permanent records of each taxing unit's base revenue and distribution percentage for calendar year 2001 for purposes of determining the amount of money each taxing unit in Indiana is entitled to receive in calendar years that begin after December 31, 2001.

Sec. 20. (a) On or before May 1, the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the total base revenue to be distributed to all taxing units

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in the county for that year.

(b) On or before December 1, the auditor of state shall distribute to each county auditor an amount equal to the greater of the following:

(1) Fifty percent (50%) of the total base revenue to be distributed to all taxing units in the county for that year.

(2) The product of the county's distribution percentage multiplied by the total commercial vehicle excise tax revenue deposited in the commercial vehicle excise tax fund.

(c) Upon receipt, the county auditor shall distribute to the taxing units an amount equal to the product of the taxing unit's distribution percentage multiplied by the total distributed to the county under this section. The amount determined shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) In the event that sufficient funds are not available in the commercial vehicle excise tax fund for the distributions required by subsection (a) and subsection (b)(1), the auditor of state shall transfer funds from the commercial vehicle excise tax reserve fund."

Page 10, line 34, delete "(f)" and insert "(e)".

Page 11, line 1, delete "17" and insert "21".

Page 11, line 5, delete "which" and insert "that".

Page 11, line 7, before "general" insert "state".

Page 11, line 7, before "budget" delete "state".

Page 11, line 8, before "general" insert "state".

Page 11, line 10, delete "18" and insert "22".

Page 11, line 11, before "general" insert "state".

Page 11, line 11, after "fund" delete "of the state".

Page 11, line 14, delete "which" and insert "that".

Page 11, line 16, before "budget" delete "state".

Page 16, delete lines 19 through 42.

Delete page 17.

Page 18, delete lines 1 through 15.

Page 21, delete lines 2 through 42.

Page 22, delete lines 1 through 7, begin a new paragraph and insert:
"SECTION 15. IC 9-18-2-16, AS AMENDED BY HEA 1184-1999, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 16. (a) A person who owns a vehicle must sign an application in ink to register the vehicle.

(b) An application to register a vehicle must contain the following:

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(1) The:

- (A) name, bona fide residence, and mailing address, including the name of the county, of the person who owns the vehicle; or
- (B) business address, including the name of the county, of the person that owns the vehicle if the person is a firm, a partnership, an association, a corporation, a limited liability company, or a unit of government.

If the vehicle that is being registered has been leased and is subject to the motor vehicle excise tax under IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5**, the application must contain the address of the person who is leasing the vehicle. If the vehicle that is being registered has been leased and is not subject to the motor vehicle excise tax under IC 6-6-5 **or the commercial vehicle excise tax under IC 6-6-5.5**, the application must contain the address of the person who owns the vehicle, the person who is the lessor of the vehicle, or the person who is the lessee of the vehicle. If a leased vehicle is to be registered under the International Registration Plan, the registration procedures are governed by the terms of the plan.

(2) A brief description of the vehicle to be registered, including the following information if available:

- (A) The name of the manufacturer of the vehicle.
- (B) The vehicle identification number.
- (C) The manufacturer's rated capacity if the vehicle is a truck, tractor, trailer, or semitrailer.
- (D) The type of body of the vehicle.
- (E) The model year of the vehicle.
- (F) Any other information reasonably required by the bureau to enable the bureau to determine if the vehicle may be registered. The bureau may request the person applying for registration to provide the vehicle's odometer reading.

(3) A space on the application in which the person registering the vehicle may indicate the person's desire to donate money to organizations that promote the procurement of organs for anatomical gifts. The space on the application must:

- (A) allow the person registering the vehicle to indicate the amount the person desires to donate; and
- (B) provide that the minimum amount a person may donate is one dollar (\$1).

Funds collected under this subdivision shall be distributed by the bureau as directed by the Indiana department of state health under IC 16-19-3-26. The bureau may deduct from the funds collected

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under this subdivision the costs incurred by the bureau in implementing and administering this subdivision.

(c) The department of state revenue may audit records of persons who register trucks, trailers, semitrailers, buses, and rental cars under the International Registration Plan to verify the accuracy of the application and collect or refund fees due."

Page 23, delete lines 3 through 8.

Page 24, line 28, delete "2001" and insert "2002".

Page 24, line 32, delete "IC 6-6-5.5-10 and IC 6-6-5.5-15" and insert "IC 6-6-5.5-19".

Page 24, delete line 33, begin a new paragraph and insert:

"(b) Notwithstanding any other law, for the purpose of computing each civil taxing unit's maximum levy growth quotient under IC 6-1.1-18.5-2, the state board of tax commissioners shall subtract from each civil taxing unit's total assessed value for the following calendar years the amount of assessed value attributable to vehicles now subject to the commercial vehicle excise tax imposed under IC 6-6-5.5:

- (1) 1997.**
- (2) 1998.**
- (3) 1999.**
- (4) 2000.**

SECTION 27. [EFFECTIVE JANUARY 1, 2000] If a court makes a final determination that the commercial vehicle excise tax, as added by this act is invalid, the amendment to IC 6-1.1-2-7, by this act, is void upon the exhaustion of all appeals of the court's final determination."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 2022 as reprinted February 16, 1999.)

BORST, Chairperson

Committee Vote: Yeas 12, Nays 1.

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SENATE MOTION

Mr. President: I move that Engrossed House Bill 2022 be amended to read as follows:

Page 7, between lines 16 and 17, begin a new paragraph and insert:

"Sec. 7.5. Notwithstanding any other provision, the annual excise tax for a motor vehicle, trailer, or semitrailer and tractor operated primarily as a farm truck, farm trailer, or farm semitrailer and tractor as described in IC 9-29-5-13 is fifty percent (50%) of the amount listed in this chapter for a truck, trailer, or semitrailer and tractor of the same declared gross weight."

Page 26, after line 2, begin a new paragraph and insert:

"SECTION 25. [EFFECTIVE JANUARY 1, 2000] The provisions of IC 6-5-5.5, as added by this act, are severable in the manner provided by IC 1-1-1-8(b)."

Renumber all SECTIONS consecutively.

(Reference is to EHB 2022 as printed March 31, 1999.)

FORD

 SENATE MOTION

Mr. President: I move that Engrossed House Bill 2022 be amended to read as follows:

Page 7, line 22, delete "8" and insert "9".

Page 19, between lines 13 and 14, begin a new paragraph and insert:

(+) (1) This section does not apply to:

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

Page 25, line 24, delete "2002" and insert "**2001**".

(Reference is to EHB 2022 as printed March 31, 1999.)

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