



February 12, 1999

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## HOUSE BILL No. 1717

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DIGEST OF HB1717 (Updated February 10, 1999 1:46 pm - DI 58)

**Citations Affected:** IC 6-3.5.

**Synopsis:** County motor vehicle excise surtax and wheel tax. Requires the bureau of motor vehicles to issue a credit under the motor vehicle excise surtax in the same manner that credits are available under the motor vehicle excise tax. Provides that the motor vehicle excise surtax and county wheel tax are to be prorated based on the month of registration.

**Effective:** January 1, 2000.

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**Becker, Stilwell, Espich, Kruse**

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January 26, 1999, read first time and referred to Committee on Ways and Means.  
February 11, 1999, reported — Do Pass.

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HB 1717—LS 6429/DI 58+



February 12, 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.

## HOUSE BILL No. 1717

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

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

1 SECTION 1. IC 6-3.5-4-7 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 7. A person may  
3 not register a motor vehicle in a county that has adopted the surtax  
4 unless the person pays the surtax due, if any, to the bureau of motor  
5 vehicles. The amount of the surtax due equals the greater of seven  
6 dollars and fifty cents (\$7.50) or the product of:

7 (1) the amount determined under section 7.3 of this chapter for  
8 the vehicle, **as adjusted under section 7.4 of this chapter**;  
9 multiplied by

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

11 The bureau of motor vehicles shall collect the surtax due, if any, at the  
12 time a motor vehicle is registered. However, the bureau may utilize its  
13 branch offices to collect the surtax.

14 SECTION 2. IC 6-3.5-4-7.4 IS ADDED TO THE INDIANA CODE  
15 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
16 JANUARY 1, 2000]: **Sec. 7.4. (a) If a vehicle has been acquired or**  
17 **brought into Indiana, or for any other reason becomes subject to**

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1 registration after the regular annual registration date in the year  
2 on or before which the owner of the vehicle is required under the  
3 motor vehicle registration laws of Indiana to register vehicles, the  
4 amount of surtax computed under section 7.3 of this chapter shall  
5 be reduced in the same manner as the excise tax is reduced under  
6 IC 6-6-5-7.

7 (b) The owner of a vehicle who sells the vehicle in a year in  
8 which the owner has paid the surtax imposed by this chapter is  
9 entitled to receive a credit that is calculated in the same manner  
10 and subject to the same requirements as the credit for the excise  
11 tax under IC 6-6-5-7.

12 (c) If the name of the owner of a vehicle is legally changed and  
13 the change has caused a change in the owner's annual registration  
14 date, the surtax liability of the owner shall be adjusted in the same  
15 manner as excise taxes are adjusted under IC 6-6-5-7.

16 SECTION 3. IC 6-3.5-5-9 IS AMENDED TO READ AS  
17 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. A person may  
18 not register a vehicle in a county which has adopted the wheel tax  
19 unless he pays the wheel tax due, if any, to the bureau of motor  
20 vehicles. The amount of the wheel tax due is based on the wheel tax  
21 rate, for that class of vehicle, in effect at the time of registration, as  
22 adjusted under section 9.5 of this chapter. The bureau of motor  
23 vehicles shall collect the wheel tax due, if any, at the time a motor  
24 vehicle is registered. However, the bureau may utilize its branch offices  
25 to collect the wheel tax.

26 SECTION 4. IC 6-3.5-5-9.5 IS ADDED TO THE INDIANA CODE  
27 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
28 JANUARY 1, 2000]: Sec. 9.5. (a) If a vehicle has been acquired or  
29 brought into Indiana, or for any other reason becomes subject to  
30 registration after the regular annual registration date in the year  
31 on or before which the owner of the vehicle is required under the  
32 motor vehicle registration laws of Indiana to register vehicles, the  
33 amount of wheel tax computed under section 9 of this chapter shall  
34 be reduced in the same manner as the excise tax is reduced under  
35 IC 6-6-5-7.

36 (b) If the name of the owner of a vehicle is legally changed and  
37 the change has caused a change in the owner's annual registration  
38 date, the wheel tax liability of the owner shall be adjusted in the  
39 same manner as excise taxes are adjusted under IC 6-6-5-7.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1717, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

BAUER, Chair

Committee Vote: yeas 19, nays 0.

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