



February 12, 1999

# HOUSE BILL No. 2022

DIGEST OF HB 2022 (Updated February 10, 1999 6:18 pm - DI 92)

**Citations Affected:** IC 6-1.1; IC 6-6; IC 6-8.1; IC 9-14; IC 9-16; 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. excise tax. Requires the bureau of motor vehicles and the department of state revenue to deposit commercial vehicle excise taxes in 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 costs of administering the excise tax. Makes conforming amendments.

**Effective:** January 1, 2000.

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**Dobis, Richardson**

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January 27, 1999, read first time and referred to Committee on Ways and Means.  
February 11, 1999, amended, reported — Do Pass.

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HB 2022—LS 8206/DI 92+



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. 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, 2000]: 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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1 **tax imposed under IC 6-6-5.5.**

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

5 **Chapter 5.5. Commercial Vehicle Excise Tax**

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

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

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

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

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

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

25 (1) the bureau; or

26 (2) the International Registration Plan.

27 (d) As used in this chapter, "department" means the  
28 department of revenue.

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

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

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

37 (h) As used in this chapter, "in-state miles" means the total  
38 number of miles operated by a commercial vehicle or fleet of  
39 commercial vehicles in Indiana during the preceding year and in  
40 the case of Indiana-based commercial fleet vehicles may include  
41 miles accrued by fleet vehicles in jurisdictions that require no  
42 apportionment and grant reciprocity.



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

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

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

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

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

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

21 (q) 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 whether or not such vehicle is in fact registered  
25            pursuant to the motor vehicle registration laws. No person shall be  
26            required to give proof of the payment of ad valorem property taxes  
27            as a condition to the registration of any vehicle that is subject to  
28            the tax imposed by this chapter.

29            **Sec. 4.** Except as otherwise provided in this chapter, the annual  
30            excise tax for a truck and a tractor not used with a semitrailer, a  
31            traction engine, or other similar vehicle used for hauling purposes  
32            is as follows, based on the declared gross weight of the vehicle:

33            **DECLARED GROSS WEIGHT (Pounds)**

34            Greater than	Equal to or less than	Tax
35            11,000 lbs	16,000 lbs	\$19
36            16,000 lbs	20,000 lbs	\$24
37            20,000 lbs	23,000 lbs	\$33
38            23,000 lbs	26,000 lbs	\$33
39            26,000 lbs	30,000 lbs	\$41
40            30,000 lbs	36,000 lbs	\$57
41            36,000 lbs	42,000 lbs	\$70
42            42,000 lbs	48,000 lbs	\$87



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1	48,000 lbs	54,000 lbs	\$102
2	54,000 lbs	60,000 lbs	\$113
3	60,000 lbs	66,000 lbs	\$119
4	Over 66,000 lbs		\$133

5        **Sec. 5. Except as otherwise provided in this chapter, the annual**  
6 **excise tax for a tractor used with a semitrailer is as follows, based**  
7 **on the declared gross weight of the tractor-semitrailer**  
8 **combination:**

9                    **DECLARED GROSS WEIGHT (Pounds)**

10	Greater than	Equal to or less than	Tax
11	0 lbs	20,000 lbs	\$24
12	20,000 lbs	26,000 lbs	\$43
13	26,000 lbs	30,000 lbs	\$54
14	30,000 lbs	36,000 lbs	\$69
15	36,000 lbs	42,000 lbs	\$76
16	42,000 lbs	48,000 lbs	\$92
17	48,000 lbs	54,000 lbs	\$100
18	54,000 lbs	60,000 lbs	\$111
19	60,000 lbs	66,000 lbs	\$120
20	66,000 lbs	72,000 lbs	\$136
21	72,000 lbs	74,000 lbs	\$146
22	74,000 lbs	76,000 lbs	\$162
23	76,000 lbs	78,000 lbs	\$173
24	Over 78,000 lbs		\$188

25        **Sec. 6. (a) Except as otherwise provided in this chapter, the**  
26 **annual excise tax for a semitrailer, including a semitrailer**  
27 **converted to a full trailer through the use of a converter dolly, is**  
28 **three dollars (\$3).**

29        **(b) Except as otherwise provided in this chapter, the annual**  
30 **excise tax for a trailer having a gross weight in excess of three**  
31 **thousand (3,000) pounds is as follows, based on the declared gross**  
32 **weight of the trailer:**

33                    **DECLARED GROSS WEIGHT (Pounds)**

34	Greater than	Equal to or less than	Tax
35	3,000 lbs	5,000 lbs	\$2
36	5,000 lbs	7,000 lbs	\$3
37	7,000 lbs	9,000 lbs	\$4
38	9,000 lbs	12,000 lbs	\$10
39	12,000 lbs	16,000 lbs	\$15
40	16,000 lbs	22,000 lbs	\$24
41	Over 22,000 lbs		\$32

42        **Sec. 7. (a) Except as otherwise provided in this chapter, the**



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

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

17 **Sec. 8. (a)** The excise tax on a semitrailer which is registered on  
18 a permanent basis shall be due on or before the regular date each  
19 year in which the owner is required to renew such registration  
20 under the terms of the International Registration Plan or under  
21 rules adopted by the bureau under IC 9-18-10-3. The excise tax  
22 shall be paid at the time the registration is renewed by the owner.  
23 The payment of the excise tax imposed by this chapter shall be a  
24 condition of the right to renew the permanent registration and  
25 shall be in addition to all other conditions prescribed by law.

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

29 (c) The excise tax on a semitrailer which is subject to the  
30 International Registration Plan and is registered on a five (5) year  
31 basis is due before April 1 of each year. If the department adopts  
32 staggered registration under IC 9-18-2-7, the excise tax on a  
33 semitrailer which is subject to the International Registration Plan  
34 and is registered on a five (5) year basis is due on or before the first  
35 day of the month in which the owner is required to purchase or  
36 renew the apportioned plate.

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

40 **Sec. 9. (a)** A vehicle subject to the International Registration  
41 Plan that is registered after the date designated for registration of  
42 the vehicle under IC 9-18-2-7 or under rules adopted by the

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1 department shall be taxed at a rate determined by the following  
2 formula:

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

6 **STEP TWO: Multiply the STEP ONE result by one-twelfth**  
7 **(1/12).**

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

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

14 **Sec. 10. In administering this chapter, the bureau shall follow**  
15 **the procedures set forth in IC 6-6-5-8, IC 6-6-5-13, and IC 6-6-5-15.**

16 **Sec. 11. (a) This section applies to excise taxes imposed by this**  
17 **chapter before March 1, 2001.**

18 (b) The excise tax imposed by this chapter is hereby determined  
19 to be equivalent to an average property tax rate of six dollars (\$6)  
20 on each one hundred dollars (\$100) of taxable value. For the  
21 purpose of limitations on indebtedness of political or municipal  
22 corporations imposed by Article 13, Section 1 of the Constitution  
23 of the State of Indiana, commercial vehicles subject to tax under  
24 this chapter shall be deemed to be taxable property within each  
25 such political or municipal corporation where the owner resides as  
26 shown on the records of the bureau or where the commercial  
27 vehicle is based as shown on the records of the department. The  
28 assessed valuation of such vehicles shall be determined by  
29 multiplying the amount of the tax by one hundred (100) and  
30 dividing the product by six dollars (\$6).

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

32 **Sec. 12. (a) This section applies to excise taxes imposed by this**  
33 **chapter after April 30, 2001.**

34 (b) The excise tax imposed by this chapter is hereby determined  
35 to be equivalent to an average property tax rate of two dollars (\$2)  
36 on each one hundred dollars (\$100) of taxable value. For the  
37 purpose of limitations on indebtedness of political or municipal  
38 corporations imposed by Article 13, Section 1 of the Constitution  
39 of the State of Indiana, commercial vehicles subject to tax under  
40 this chapter shall be deemed to be taxable property within each  
41 such political or municipal corporation where the owner resides as  
42 shown on the records of the bureau or where the commercial



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1 vehicle is based as shown on the records of the department. The  
2 assessed valuation of such vehicles shall be determined by  
3 multiplying the amount of the tax by one hundred (100) and  
4 dividing the product by two dollars (\$2).

5 **Sec. 13.** A taxpayer subject to taxation under this chapter is  
6 entitled to a credit against the current property taxes imposed on  
7 commercial vehicles owned or possessed by the taxpayer on which  
8 the taxpayer is required to pay on or before May 10, 2000, and  
9 November 10, 2000. The amount of the credit equals the total  
10 amount of current property taxes on the same commercial vehicles  
11 on which the taxpayer is required to pay on each installment due  
12 under IC 6-1.1-22-9 during calendar year 2000 to a taxing unit or  
13 units which have imposed those property taxes for collection in  
14 calendar year 2000 based on a March 1, 1999, assessment.

15 (b) This section expires January 1, 2001.

16 **Sec. 14.** (a) The commercial vehicle excise tax fund is established  
17 for the purpose of receiving commercial vehicle excise taxes. The  
18 fund shall be administered by the department.

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

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

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

27 **Sec. 15.** (a) The department shall promptly deposit all amounts  
28 collected under section 3(b) of this chapter into the commercial  
29 vehicle excise tax fund for distribution to the taxing units (as  
30 defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed  
31 to the taxing units of Indiana each year is determined under section  
32 16 of this chapter.

33 (b) The bureau of motor vehicles shall promptly deposit all  
34 amounts collected under this chapter into the commercial vehicle  
35 excise tax fund for distribution to the taxing units (as defined in  
36 IC 6-1.1-1-21) of Indiana. The amount to be distributed to the  
37 taxing units of Indiana each year is determined under section 16 of  
38 this chapter.

39 **Sec. 16.** (a) The amount of commercial vehicle excise tax  
40 distributed to the taxing units of Indiana in 2000 from the  
41 commercial vehicle excise tax fund shall be determined in the  
42 manner provided in this subsection. The state board of tax



- 1 commissioners shall determine the following:
- 2 (1) The total credits that were allowed in Indiana for the
- 3 installment of taxes due on May 10, 2000, under section 13 of
- 4 this chapter for property taxes payable during that same year.
- 5 (2) The total of such credits that were allowed in each county
- 6 in Indiana for the May 10, 2000, installment.
- 7 (3) Each county's pro rata percentage of the total credits
- 8 allowed under section 13 of this chapter. A county's pro rata
- 9 percentage shall be determined by dividing the total credits
- 10 allowed in the county for the May 10, 2000, installment by the
- 11 total credits allowed statewide for the May 10, 2000,
- 12 installment.
- 13 (b) The state board of tax commissioners shall certify the
- 14 amounts determined under subsection (a) to the auditor of state on
- 15 or before October 1, 2000. The auditor of state shall, in 2000
- 16 distribute to each county auditor an amount equal to the product
- 17 of the county's pro rata percentage multiplied by the total amount
- 18 collected under this chapter and deposited in the commercial
- 19 vehicle excise tax fund on or before December 1, 2000. The county
- 20 auditor shall determine the pro rata percentage of the total credits
- 21 allowed under section 13 of this chapter for each taxing unit in the
- 22 county by dividing the total credits allowed in the taxing unit for
- 23 the May 10, 2000, installment by the total credits allowed in the
- 24 county for the May 10, 2000, installment. The determination shall
- 25 be made from records furnished by the department and the bureau
- 26 of motor vehicles. The county auditor shall distribute to the taxing
- 27 units an amount equal to the product of the taxing district's pro
- 28 rata percentage multiplied by the total distributed to the county
- 29 under this section.
- 30 (c) On or before December 31, 2000, each county auditor shall:
- 31 (1) determine the pro rata percentage attributable to each
- 32 taxing unit located in the county; and
- 33 (2) certify the percentages to the auditor of state.
- 34 The auditor of state shall keep permanent records of the
- 35 percentages determined under this subsection for purposes of
- 36 determining the amount of money each taxing unit in Indiana is
- 37 entitled to receive under subsection (d) of this section.
- 38 (d) For calendar years that begin after December 31, 2000, each
- 39 taxing unit will receive a pro rata share of the total revenues
- 40 collected under chapter. A taxing unit's pro rata share will be
- 41 based on the taxing unit's pro rata percentage determined under
- 42 subsection (a) of this section. Each year, the auditor of state shall



1 distribute to each county auditor on or before May 1 and  
 2 December 1 the county's pro rata share of the total revenues  
 3 collected under this chapter. Upon receipt, the county auditor shall  
 4 distribute the appropriate amount of money to the taxing unit or  
 5 units of the county at the same time that the county auditor makes  
 6 the semiannual distribution of real property taxes to the taxing  
 7 units.

8 (e) Distributions made under this section are considered  
 9 commercial vehicle excise taxes for purposes of allocating revenue  
 10 among taxing units.

11 (f) The state board of tax commissioners shall, not later than  
 12 August 1 of each year, furnish to the proper officer of each taxing  
 13 unit an estimate of the amounts to be distributed to the taxing units  
 14 under this section during the next calendar year and the budget of  
 15 each taxing unit shall show the estimated amounts to be received  
 16 for each fund for which a property tax is proposed to be levied.

17 **Sec. 17.** There is hereby appropriated to the bureau from the  
 18 state general fund, from monies not otherwise appropriated, a sum  
 19 sufficient to defray the expenses incurred by the bureau in the  
 20 administration of the excise tax provisions of this chapter. Only  
 21 those expenses which would not otherwise be incurred in the  
 22 administration of the motor vehicle registration laws of this state  
 23 shall be paid out of the general fund. The state budget agency shall  
 24 approve all funds paid out of the general fund as required in this  
 25 section.

26 **Sec. 17.** There is hereby appropriated to the department from  
 27 the general fund of the state, from monies not otherwise  
 28 appropriated, a sum sufficient to defray the expenses incurred by  
 29 the department in the administration of the excise tax provisions  
 30 of this chapter. Only those expenses which would not otherwise be  
 31 incurred in the administration of the International Registration  
 32 Plan shall be paid out of the general fund. The state budget agency  
 33 shall approve all funds paid out of the general fund as required in  
 34 this section.

35 **SECTION 3.** IC 6-8.1-1-1 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. "Listed taxes"  
 37 or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through  
 38 IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat  
 39 wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1); the state  
 40 gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC  
 41 6-3); the supplemental net income tax (IC 6-3-8); the county adjusted  
 42 gross income tax (IC 6-3.5-1.1); the county option income tax (IC



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1 6-3.5-6); the county economic development income tax (IC 6-3.5-7);  
 2 the auto rental excise tax (IC 6-6-9); the bank tax (IC 6-5-10); the  
 3 savings and loan association tax (IC 6-5-11); the production credit  
 4 association tax (IC 6-5-12); the financial institutions tax (IC 6-5.5); the  
 5 gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1);  
 6 the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1);  
 7 a motor fuel tax collected under a reciprocal agreement under  
 8 IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); **the commercial**  
 9 **vehicle excise tax (IC 6-6-5.5)**; the hazardous waste disposal tax (IC  
 10 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2);  
 11 the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the  
 12 hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5);  
 13 the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes  
 14 (IC 6-9); the various county food and beverage taxes (IC 6-9); the  
 15 county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee  
 16 (IC 16-44-2); the emergency and hazardous chemical inventory form  
 17 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3  
 18 and IC 9-30); the fees and penalties assessed for overweight vehicles  
 19 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);  
 20 the solid waste management fee (IC 13-20-22); and any other tax or fee  
 21 that the department is required to collect or administer.

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

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

33 (c) **In the case of commercial vehicle excise taxes that are**  
 34 **payable to the bureau of motor vehicles and are not subject to**  
 35 **apportionment under the International Registration Plan, the**  
 36 **department has the responsibility to act only in the investigation,**  
 37 **assessment, collection, and enforcement of the tax in instances of**  
 38 **delinquency or evasion. Primary responsibility for the**  
 39 **administration and collection of the tax remains with the bureau**  
 40 **of motor vehicles.**

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



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

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

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

- 9 (1) Vehicle registration (IC 9-18).
- 10 (2) Motor carrier fuel tax annual permit.
- 11 (3) Certificate of operating authority.
- 12 (4) Oversize vehicle permit (IC 9-20-3).
- 13 (5) Overweight vehicle permit (IC 9-20-4).

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

16 (d) Funding for the development and operation of the registration  
 17 center shall be taken from the motor carrier regulation fund (IC  
 18 8-2.1-23-1).

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

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

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

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

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



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

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

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

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

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

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

24 ~~(f)~~ (g) If a taxpayer's federal income tax liability for a taxable year  
 25 is modified due to the assessment of a federal deficiency or the filing  
 26 of an amended federal income tax return, then the date by which the  
 27 department must issue a proposed assessment under section 1 of this  
 28 chapter for tax imposed under IC 6-3 is extended to six (6) months after  
 29 the date on which the notice of modification is filed with the  
 30 department by the taxpayer.

31 SECTION 7. IC 6-8.1-7-1 IS AMENDED TO READ AS  
 32 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) This  
 33 subsection does not apply to the disclosure of information concerning  
 34 a conviction on a tax evasion charge. Unless in accordance with a  
 35 judicial order or as otherwise provided in this chapter, the department,  
 36 its employees, former employees, counsel, agents, or any other person  
 37 may not divulge the amount of tax paid by any taxpayer, terms of a  
 38 settlement agreement executed between a taxpayer and the department,  
 39 investigation records, investigation reports, or any other information  
 40 disclosed by the reports filed under the provisions of the law relating  
 41 to any of the listed taxes, including required information derived from  
 42 a federal return, except to:



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- 1 (1) members and employees of the department;
- 2 (2) the governor;
- 3 (3) the attorney general or any other legal representative of the
- 4 state in any action in respect to the amount of tax due under the
- 5 provisions of the law relating to any of the listed taxes; or
- 6 (4) any authorized officers of the United States;
- 7 when it is agreed that the information is to be confidential and to be
- 8 used solely for official purposes.
- 9 (b) The information described in subsection (a) may be revealed
- 10 upon the receipt of a certified request of any designated officer of the
- 11 state tax department of any other state, district, territory, or possession
- 12 of the United States when:
- 13 (1) the state, district, territory, or possession permits the exchange
- 14 of like information with the taxing officials of the state; and
- 15 (2) it is agreed that the information is to be confidential and to be
- 16 used solely for tax collection purposes.
- 17 (c) The information described in subsection (a) relating to a person
- 18 on public welfare or a person who has made application for public
- 19 welfare may be revealed to the director of the division of family and
- 20 children, and to any county director of family and children located in
- 21 Indiana, upon receipt of a written request from either director for the
- 22 information. The information shall be treated as confidential by the
- 23 directors. In addition, the information described in subsection (a)
- 24 relating to a person who has been designated as an absent parent by the
- 25 state Title IV-D agency shall be made available to the state Title IV-D
- 26 agency upon request. The information shall be subject to the
- 27 information safeguarding provisions of the state and federal Title IV-D
- 28 programs.
- 29 (d) The name, address, Social Security number, and place of
- 30 employment relating to any individual who is delinquent in paying
- 31 educational loans owed to an institution of higher education may be
- 32 revealed to that institution if it provides proof to the department that the
- 33 individual is delinquent in paying for educational loans. This
- 34 information shall be provided free of charge to approved institutions of
- 35 higher learning (as defined by IC 20-12-21-3(2)). The department shall
- 36 establish fees that all other institutions must pay to the department to
- 37 obtain information under this subsection. However, these fees may not
- 38 exceed the department's administrative costs in providing the
- 39 information to the institution.
- 40 (e) The information described in subsection (a) relating to reports
- 41 submitted under IC 6-6-1.1-502 concerning the number of gallons of
- 42 gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of

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1 gallons of special fuel sold by a supplier and the number of gallons of  
 2 special fuel exported by a licensed exporter or imported by a licensed  
 3 transporter may be released by the commissioner upon receipt of a  
 4 written request for the information.

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

8 (1) the state agency shows an official need for the information;  
 9 and

10 (2) the administrative head of the state agency agrees that any  
 11 information released will be kept confidential and will be used  
 12 solely for official purposes.

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

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

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

24 **(j) All information relating to the delinquency or evasion of**  
 25 **commercial vehicle excise taxes payable to the bureau of motor**  
 26 **vehicles in Indiana must be disclosed to the bureau and may be**  
 27 **disclosed to another state, if the information is disclosed for the**  
 28 **purpose of the enforcement and collection of the taxes imposed by**  
 29 **IC 6-6-5.5.**

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

35 (j) (l) This section does not apply to:

36 (1) the beer excise tax (IC 7.1-4-2);

37 (2) the liquor excise tax (IC 7.1-4-3);

38 (3) the wine excise tax (IC 7.1-4-4);

39 (4) the hard cider excise tax (IC 7.1-4-4.5);

40 (5) the malt excise tax (IC 7.1-4-5);

41 (6) the motor vehicle excise tax (IC 6-6-5); and

42 **(7) the commercial vehicle excise tax (IC 6-6-5.5); and**



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1           ~~(7)~~ (8) the fees under IC 13-23.

2           SECTION 8. IC 6-8.1-9-1 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) If a person  
4 has paid more tax than the person determines is legally due for a  
5 particular taxable period, the person may file a claim for a refund with  
6 the department. Except as provided in subsections (f) and (g), in order  
7 to obtain the refund, the person must file the claim with the department  
8 within three (3) years after the latter of the following:

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

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

18          (b) When the department receives a claim for refund, the  
19 department shall consider the claim for refund and may hold a hearing  
20 on the claim for refund to obtain and consider additional evidence.  
21 After considering the claim and all evidence relevant to the claim, the  
22 department shall issue a decision on the claim, stating the part, if any,  
23 of the refund allowed and containing a statement of the reasons for any  
24 part of the refund that is denied. The department shall mail a copy of  
25 the decision to the person who filed the claim. If the department allows  
26 the full amount of the refund claim, a warrant for the payment of the  
27 claim is sufficient notice of the decision.

28          (c) If the person disagrees with any part of the department's  
29 decision, he may appeal the decision, regardless of whether or not he  
30 protested the tax payment or whether or not the person has accepted a  
31 refund. The person must file the appeal with the tax court. The tax  
32 court does not have jurisdiction to hear a refund appeal suit, if:

- 33           (1) the appeal is filed more than three (3) years after the date the  
34 claim for refund was filed with the department;  
35           (2) the appeal is filed more than ninety (90) days after the date the  
36 department mails the decision of denial to the person; or  
37           (3) the appeal is filed both before the decision is issued and  
38 before the one hundred eighty-first day after the date the person  
39 files the claim for refund with the department.

40          (d) The tax court shall hear the appeal de novo and without a jury,  
41 and after the hearing may order or deny any part of the appealed  
42 refund. The court may assess the court costs in any manner that it feels

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1 is equitable. The court may enjoin the collection of any of the listed  
 2 taxes under IC 33-3-5-11. The court may also allow a refund of taxes,  
 3 interest, and penalties that have been paid to and collected by the  
 4 department.

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

9 **(f) With respect to the commercial vehicle excise tax, this section**  
 10 **applies only to penalties and interest paid on assessments of the**  
 11 **commercial vehicle excise tax.**

12 ~~(f)~~ (g) If a taxpayer's federal income tax liability for a taxable year  
 13 is modified by the Internal Revenue Service, and the modification  
 14 would result in a reduction of the tax legally due, the due date by which  
 15 the taxpayer must file a claim for refund with the department is the  
 16 later of:

- 17 (1) the date determined under subsection (a); or  
 18 (2) the date that is six (6) months after the date on which the  
 19 taxpayer is notified of the modification by the Internal Revenue  
 20 Service.

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

25 SECTION 9. IC 6-8.1-9-3 IS AMENDED TO READ AS  
 26 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. This chapter  
 27 does not apply to refund claims made for gasoline taxes under  
 28 IC 6-6-1.1, special fuel taxes under IC 6-6-2.5, or motor carrier fuel  
 29 taxes under IC 6-6-4.1-7, or the motor vehicle excise tax (excluding  
 30 interest and penalties) under IC 6-6-5, **or the commercial vehicle**  
 31 **excise tax (excluding interest and penalties) under IC 6-6-5.5.**

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

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

- 40 (1) the full amount of the tax, if the person failed to file a return;  
 41 or  
 42 (2) the amount of the tax that is not paid, if the person failed to



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pay the full amount of the tax.

(c) In addition to the civil penalty imposed under this section, a person who knowingly fails to file a return with the department or fails to pay the tax due under IC 6-6-5 **or IC 6-6-5.5** commits a Class A misdemeanor.

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

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

SECTION 12. IC 9-16-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) The commission may contract with a qualified person for:

- (1) the operation of a full service license branch under this section; or
- (2) ~~providing~~ **the provision of** partial services under section 4.5 of this chapter.

(b) A contract for the operation of a full service license branch must include the following provisions:

- (1) The contractor shall provide a full service license branch, including the following services:
  - (A) Vehicle titles.
  - (B) Vehicle registration.
  - (C) Driver's licenses.
  - (D) Voter registration as provided in IC 3-7.
- (2) The contractor shall provide trained personnel to properly process branch transactions.
- (3) The contractor shall do the following:
  - (A) Collect and transmit all bureau fees and taxes collected at the license branch.
  - (B) Deposit the taxes collected at the license branch with the county treasurer in the manner prescribed by IC 6-3.5, **or IC 6-6-5, or IC 6-6-5.5.**
- (4) The contractor shall generate a transaction volume sufficient to justify the installation of bureau support systems.
- (5) The contractor shall provide fidelity bond coverage in an amount prescribed by the commission.
- (6) The contractor may operate the license branch within a facility

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- 1 used for other purposes.
- 2 (7) The contractor shall pay the cost of any post audits conducted
- 3 by the commission or the state board of accounts on an actual cost
- 4 basis.
- 5 (8) The commission shall provide support systems and driver's
- 6 license examiners on the same basis as state operated branches.
- 7 (9) The commission shall provide the same equipment to
- 8 contractors as is provided to state operated branches.
- 9 (10) The commission must approve each location and physical
- 10 facility based upon criteria developed by the commission.
- 11 (11) The term of the contract must be for a fixed period.
- 12 (12) The contractor shall agree to provide voter registration
- 13 services and to perform the same duties imposed on the
- 14 commission under IC 3-7.

15 SECTION 13. IC 9-16-1-4.5 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4.5. (a) The  
 17 commission may contract with a qualified person to provide partial  
 18 services at a qualified person's walk-up location, including locations  
 19 within a facility used for other purposes, such as electronic titling and  
 20 title application services and self-serve terminal access.

21 (b) A contract for providing motor vehicle registration and renewal  
 22 services at a walk-up location must include the following provisions:

- 23 (1) The contractor must provide trained personnel to properly
- 24 process motor vehicle registration and renewal transactions.
- 25 (2) The contractor shall do the following:
- 26 (A) Collect and transmit all bureau fees and taxes collected at
- 27 the contract location.
- 28 (B) Deposit the taxes collected at the contract location with the
- 29 county treasurer in the manner prescribed by IC 6-3.5, ~~or~~
- 30 IC 6-6-5, **or IC 6-6-5.5.**
- 31 (3) The contractor shall provide fidelity bond coverage in an
- 32 amount prescribed by the commission.
- 33 (4) The contractor shall pay the cost of any post audits conducted
- 34 by the commission or the state board of accounts on an actual cost
- 35 basis.
- 36 (5) The commission must approve each location and physical
- 37 facility used by a contractor.
- 38 (6) The term of the contract must be for a fixed period.

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

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1 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and  
 2 (2) will be operated in Indiana.  
 3 **(b) Within sixty (60) days after becoming an Indiana resident,**  
 4 **a person shall obtain a certificate of title for all commercial**  
 5 **vehicles owned by the person that:**  
 6 **(1) are subject to the commercial vehicle excise tax under**  
 7 **IC 6-6-5.5;**  
 8 **(2) are not subject to proportional registration under the**  
 9 **International Registration Plan; and**  
 10 **(3) will be operated in Indiana.**  
 11 ~~(b)~~ (c) A person must produce evidence concerning the date on  
 12 which the person became an Indiana resident.  
 13 SECTION 15. IC 9-18-2-1 IS AMENDED TO READ AS  
 14 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) Within sixty  
 15 (60) days of becoming an Indiana resident, a person must register all  
 16 motor vehicles owned by the person that:  
 17 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and  
 18 (2) will be operated in Indiana.  
 19 **(b) Within sixty (60) days after becoming an Indiana resident,**  
 20 **a person must register all commercial vehicles owned by the person**  
 21 **that:**  
 22 **(1) are subject to the commercial vehicle excise tax under**  
 23 **IC 6-6-5.5;**  
 24 **(2) are not subject to proportional registration under the**  
 25 **International Registration Plan; and**  
 26 **(3) will be operated in Indiana.**  
 27 ~~(b)~~ (c) A person must produce evidence concerning the date on  
 28 which the person became an Indiana resident.  
 29 ~~(c)~~ (d) Except as provided in subsection ~~(d)~~; (e), an Indiana resident  
 30 must register all motor vehicles operated in Indiana.  
 31 ~~(d)~~ (e) An Indiana resident who has a legal residence in a state that  
 32 is not contiguous to Indiana may operate a motor vehicle in Indiana for  
 33 not more than sixty (60) days without registering the motor vehicle in  
 34 Indiana.  
 35 ~~(e)~~ (f) An Indiana resident who has registered a motor vehicle in  
 36 Indiana in any previous registration year is not required to register the  
 37 motor vehicle, is not required to pay motor vehicle excise tax under  
 38 IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on  
 39 the motor vehicle, and is exempt from property tax on the motor  
 40 vehicle for any registration year in which:  
 41 (1) the Indiana resident is:  
 42 (A) an active member of the armed forces of the United States;

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- 1 and  
 2 (B) assigned to a duty station outside Indiana; and  
 3 (2) the motor vehicle is not operated inside or outside Indiana.  
 4 This subsection may not be construed as granting the bureau authority  
 5 to require the registration of any vehicle that is not operated in Indiana.  
 6 ~~(f)~~ (g) When an Indiana resident registers a motor vehicle in Indiana  
 7 after the period of exemption described in subsection ~~(e)~~; (f), the  
 8 Indiana resident may submit an affidavit that:  
 9 (1) states facts demonstrating that the motor vehicle is a motor  
 10 vehicle described in subsection (e); and  
 11 (2) is signed by the owner of the motor vehicle under penalties of  
 12 perjury;  
 13 as sufficient proof that the owner of the motor vehicle is not required  
 14 to register the motor vehicle during a registration year described in  
 15 subsection ~~(e)~~; (f). The commission or bureau may not require the  
 16 Indiana resident to pay any civil penalty or any reinstatement or other  
 17 fee that is not also charged to other motor vehicles being registered in  
 18 the same registration year.  
 19 SECTION 16. IC 9-18-2-15 IS AMENDED TO READ AS  
 20 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 15. (a) Except as  
 21 provided in subsection (b), a person who:  
 22 (1) owns a vehicle that is subject to the motor vehicle excise tax  
 23 under IC 6-6-5 **or the commercial vehicle excise tax under**  
 24 **IC 6-6-5.5;**  
 25 (2) is leasing the vehicle to another person who resides in a  
 26 different county; and  
 27 (3) has agreed to register the vehicle as a condition of the lease;  
 28 shall register the vehicle in the county of residence of the person who  
 29 is leasing the vehicle, if the application is made in person over the  
 30 counter at a full service branch. Otherwise, the person may apply for  
 31 and obtain the registration in any county.  
 32 (b) If a vehicle is being registered subject to the International  
 33 Registration Plan, the vehicle shall be registered at the department of  
 34 state revenue under rules adopted under IC 4-22-2.  
 35 (c) A vehicle that is being leased and is not subject to the motor  
 36 vehicle excise tax under IC 6-6-5 may be registered in the county of  
 37 residence of the person who:  
 38 (1) owns;  
 39 (2) is the lessor of; or  
 40 (3) is the lessee of;  
 41 the vehicle.  
 42 SECTION 17. IC 9-18-2-16 IS AMENDED TO READ AS



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1 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 16. (a) A person  
 2 who owns a vehicle must sign an application in ink to register the  
 3 vehicle.

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

5 (1) The:

6 (A) name, bona fide residence, and mailing address, including  
 7 the name of the county, of the person who owns the vehicle; or

8 (B) business address, including the name of the county, of the  
 9 person that owns the vehicle if the person is a firm, a  
 10 partnership, an association, a corporation, a limited liability  
 11 company, or a unit of government.

12 If the vehicle that is being registered has been leased and is  
 13 subject to the motor vehicle excise tax under IC 6-6-5 **or the**  
 14 **commercial vehicle excise tax under IC 6-6-5.5**, the application  
 15 must contain the address of the person who is leasing the vehicle.

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

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

26 (A) The name of the manufacturer of the vehicle.

27 (B) The vehicle identification number.

28 (C) The manufacturer's rated capacity if the vehicle is a truck,  
 29 tractor, trailer, or semitrailer.

30 (D) The type of body of the vehicle.

31 (E) The model year of the vehicle.

32 (F) Any other information reasonably required by the bureau  
 33 to enable the bureau to determine if the vehicle may be  
 34 registered. The bureau may request the person applying for  
 35 registration to provide the vehicle's odometer reading.

36 (3) A space on the application in which the person registering the  
 37 vehicle may indicate the person's desire to donate fifty cents  
 38 (\$0.50) to organizations that promote the procurement of organs  
 39 for anatomical gifts. Funds collected under this subdivision shall  
 40 be distributed by the bureau as directed by the Indiana department  
 41 of state health under IC 16-19-3-26. The bureau may deduct from  
 42 the funds collected under this subdivision the costs incurred by

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1 the bureau in implementing and administering this subdivision.  
 2 (c) The department of state revenue may audit records of persons  
 3 who register trucks, trailers, semitrailers, buses, and rental cars under  
 4 the International Registration Plan to verify the accuracy of the  
 5 application and collect or refund fees due.

6 SECTION 18. IC 9-18-2-41 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 41. (a) In addition  
 8 to:

- 9 (1) the penalty described under section 40 of this chapter; and  
 10 (2) any judgment assessed under IC 34-28-5 (or IC 34-4-32 before  
 11 its repeal);

12 a person who violates section 1 of this chapter shall be assessed a  
 13 judgment equal to the amount of excise tax due under IC 6-6-5 **or**  
 14 **IC 6-6-5.5** on the vehicle involved in the violation.

15 (b) The clerk of the court shall do the following:

- 16 (1) Collect the additional judgment described under subsection (a)  
 17 in an amount specified by a court order.  
 18 (2) Transfer the additional judgment to the county auditor on a  
 19 calendar year basis.

20 (c) The auditor shall distribute the judgments described under  
 21 subsection (b) to law enforcement agencies, including the state police  
 22 department, responsible for issuing citations to enforce section 1 of this  
 23 chapter.

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

- 26 (1) must equal the percentage of the total number of citations  
 27 issued by the law enforcement agency for the purpose of  
 28 enforcing section 1 of this chapter during the applicable year; and  
 29 (2) may be used for the following:  
 30 (A) Any law enforcement purpose.  
 31 (B) Contributions to the pension fund of the law enforcement  
 32 agency.

33 SECTION 19. IC 9-18-9-2 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A person who  
 35 owns a trailer required to be registered under this chapter ~~may~~ **must**  
 36 register the trailer:

- 37 ~~(1)~~ on an annual basis under IC 9-18-2-7. ~~or~~  
 38 ~~(2)~~ on a two (2) year basis under this chapter.

39 SECTION 20. IC 9-29-3-3 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. The service  
 41 charge for each excise tax collection made under IC 6-6-5 **or**  
 42 **IC 6-6-5.5** is eighty-five cents (\$0.85).

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1 SECTION 21. IC 9-29-5-31 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 31. (a) The  
 3 registration fee for a military vehicle under IC 9-18-14 is twelve dollars  
 4 (\$12).

5 (b) The bureau shall collect the fee in subsection (a) in addition to  
 6 any excise tax imposed under IC 6-6-5 **or IC 6-6-5.5.**

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

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

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

15 SECTION 23. IC 12-16-14-1 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. A county  
 17 hospital care for the indigent fund is established in each county. The  
 18 fund consists of the following:

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

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

23 SECTION 24. IC 12-19-4-2 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A county  
 25 welfare administration fund is established in each county. The fund  
 26 shall be funded by the following:

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

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

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

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

34 SECTION 25. IC 21-2-12-6.1 IS AMENDED TO READ AS  
 35 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6.1. (a) The  
 36 county supplemental school financing tax revenues shall be deposited  
 37 in the county supplemental school distribution fund. In addition, for  
 38 purposes of allocating distributions of tax revenues collected under  
 39 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  
 40 county supplemental school financing tax shall be treated as if it were  
 41 property taxes imposed by a separate taxing unit. Thus, the appropriate  
 42 portion of those distributions shall be deposited in the county



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1 supplemental school distribution fund.

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

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

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

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

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

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

20 the school corporation received for deposit in the school corporation's  
21 general fund in a year.

22 SECTION 27. [EFFECTIVE JANUARY 1, 2000] (a) **IC 6-6-5.5, as**  
23 **added by this act, applies to commercial vehicles registered after**  
24 **December 31, 1999.**

25 (b) **A commercial vehicle, subject to taxation under IC 6-6-5.5**  
26 **may not be assessed as personal property for the purpose of the**  
27 **assessment and levy of personal property taxes after December 31,**  
28 **1999.**

29 (c) **This SECTION expires January 1, 2002.**

30 SECTION 28. [EFFECTIVE JANUARY 1, 2000] (a) **The bureau**  
31 **of motor vehicles shall certify to the state board of tax**  
32 **commissioners the amount of commercial vehicle excise tax**  
33 **distributed to each county auditor in calendar year 2000 that is**  
34 **attributable to the tax imposed on commercial vehicles under**  
35 **IC 6-6-5.5, as added by this act.**

36 (b) **Each county auditor shall certify to the state board of tax**  
37 **commissioners the amount of commercial vehicle excise tax**  
38 **distributed to each taxing unit in the county in calendar year 2000**  
39 **that is attributable to the tax imposed on commercial vehicles**  
40 **under IC 6-6-5.5, as added by this act.**

41 (c) **This SECTION expires January 1, 2002.**

42 SECTION 29. [EFFECTIVE JANUARY 1, 2000] (a) **For taxes due**



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1 and payable in calendar year 2001, the state board of tax  
2 commissioners shall reduce the maximum ad valorem property tax  
3 levy for each taxing unit for the removal of assessed value under  
4 IC 6-6-5.5-3 by the amount of commercial vehicle excise tax  
5 distributed to the unit under IC 6-6-5.5-10 and IC 6-6-5.5-15.  
6 (b) This SECTION expires January 1, 2002.

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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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