

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 ENROLLED ACT No. 2022

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:

SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 7. The following property is not subject to assessment and taxation under this article:

- (1) A commercial vessel that is subject to the net tonnage tax imposed under IC 6-6-6.
- (2) A motor vehicle or trailer that is subject to the annual license excise tax imposed under IC 6-6-5.
- (3) A boat that is subject to the boat excise tax imposed under IC 6-6-11.
- (4) Property used by a cemetery (as defined in IC 23-14-33-7) if the cemetery:
 - (A) does not have a board of directors, board of trustees, or other governing authority other than the state or a political subdivision; and
 - (B) has had no business transaction during the preceding calendar year.
- (5) A commercial vehicle that is subject to the annual excise 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

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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.

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

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



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

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

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

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

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

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

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

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

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

- (1) Vehicles owned or leased and operated by the United States, the state, or political subdivisions of the state.
- (2) Mobile homes and motor homes.
- (3) Vehicles assessed under IC 6-1.1-8.
- (4) Buses subject to apportioned registration under the International Registration Plan.
- (5) Vehicles subject to taxation under IC 6-6-5.
- (6) Vehicles owned or leased and operated by an institution of higher education (as defined in IC 6-3-3-5(d)).
- (7) Vehicles owned or leased and operated by a volunteer fire company (as defined in IC 36-8-12-2).
- (8) Vehicles owned or leased and operated by a volunteer emergency ambulance service that:
 - (A) meets the requirements of IC 16-31; and
 - (B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
- (9) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1.
- (10) Farm wagons.



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

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

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

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

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

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

DECLARED GROSS WEIGHT (Pounds)		
Greater than	Equal to or less than	Tax
11,000 lbs	16,000 lbs	\$11
16,000 lbs	20,000 lbs	\$14
20,000 lbs	23,000 lbs	\$19
23,000 lbs	26,000 lbs	\$19
26,000 lbs	30,000 lbs	\$23
30,000 lbs	36,000 lbs	\$33
36,000 lbs	42,000 lbs	\$40
42,000 lbs	48,000 lbs	\$50
48,000 lbs	54,000 lbs	\$58
54,000 lbs	60,000 lbs	\$64
60,000 lbs	66,000 lbs	\$68
Over 66,000 lbs		\$76

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

DECLARED GROSS WEIGHT (Pounds)		
Greater than	Equal to or less than	Tax
0 lbs	20,000 lbs	\$13
20,000 lbs	26,000 lbs	\$25
26,000 lbs	30,000 lbs	\$31
30,000 lbs	36,000 lbs	\$39
36,000 lbs	42,000 lbs	\$43
42,000 lbs	48,000 lbs	\$52
48,000 lbs	54,000 lbs	\$57
54,000 lbs	60,000 lbs	\$63
60,000 lbs	66,000 lbs	\$69
66,000 lbs	72,000 lbs	\$77
72,000 lbs	74,000 lbs	\$83
74,000 lbs	76,000 lbs	\$92
76,000 lbs	78,000 lbs	\$98
Over 78,000 lbs		\$107

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

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

DECLARED GROSS WEIGHT (Pounds)		
Greater than	Equal to or less than	Tax
3,000 lbs	5,000 lbs	\$1
5,000 lbs	7,000 lbs	\$2
7,000 lbs	9,000 lbs	\$2
9,000 lbs	12,000 lbs	\$6
12,000 lbs	16,000 lbs	\$9
16,000 lbs	22,000 lbs	\$13
Over 22,000 lbs		\$18

Sec. 7. (a) For calendar years that begin after December 31, 2000, the annual excise tax for a commercial vehicle will be 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

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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 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.

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.

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

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

Sec. 9. (a) The excise tax on a semitrailer that is registered on a permanent basis shall be due on or before the regular date each year in which the owner is required to renew such registration under the terms of the International Registration Plan or under rules adopted by the bureau under IC 9-18-10-3. The excise tax shall be paid at the time the registration is renewed by the owner. The payment of the excise tax imposed by this chapter shall be a



condition of the right to renew the permanent registration and shall be in addition to all other conditions prescribed by law.

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

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

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

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

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

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

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

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

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

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

(b) The excise tax imposed by this chapter is hereby determined to be equivalent to an average property tax rate of six dollars (\$6) on each one hundred dollars (\$100) of taxable value. For the purpose of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, commercial vehicles subject to tax under

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this chapter shall be deemed to be taxable property within each such political or municipal corporation where the owner resides as shown on the records of the bureau or where the commercial vehicle is based as shown on the records of the department. The assessed valuation of such vehicles shall be determined by multiplying the amount of the tax by one hundred (100) and dividing the product by six dollars (\$6).

(c) This section expires March 1, 2001.

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

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

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 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.

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(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:

(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.



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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 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.**



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(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.
 - (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 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.

(e) The auditor of state shall, not later than July 1 of each year, furnish 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 to the proper officer of each taxing unit of the county an estimate of the amounts to be distributed to the taxing units under this section during the next calendar year and the budget of each taxing unit shall show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

Sec. 21. There is hereby appropriated to the bureau from the state general fund, from monies not otherwise appropriated, a sum sufficient to defray the expenses incurred by the bureau in the

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administration of the excise tax provisions of this chapter. Only those expenses that would not otherwise be incurred in the administration of the motor vehicle registration laws of this state shall be paid out of the state general fund. The budget agency shall approve all funds paid out of the state general fund as required in this section.

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

SECTION 3. IC 6-8.1-1-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8); the county adjusted gross income tax (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county economic development income tax (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the bank tax (IC 6-5-10); the savings and loan association tax (IC 6-5-11); the production credit association tax (IC 6-5-12); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); **the commercial vehicle excise tax (IC 6-6-5.5)**; the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various county food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee

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that the department is required to collect or administer.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (1) the date to which the extension is made; and
- (2) a statement that the person agrees to preserve the person's

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records until the extension terminates.

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

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

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

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

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

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

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family and children, and to any county director of family and children located in

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Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

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

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

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

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

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

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

(i) All information relating to the delinquency or evasion of the motor vehicle excise tax shall be disclosed to the bureau of motor

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vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

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

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

~~(j)~~ **(l)** 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Indiana.

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

(1) the Indiana resident is:

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

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

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

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

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

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

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

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

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

(1) owns a vehicle that 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;**

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

(3) has agreed to register the vehicle as a condition of the lease; shall register the vehicle in the county of residence of the person who is leasing the vehicle, if the application is made in person over the counter at a full service branch. Otherwise, the person may apply for and obtain the registration in any county.

(b) If a vehicle is being registered subject to the International Registration Plan, the vehicle shall be registered at the department of

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state revenue under rules adopted under IC 4-22-2.

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

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

the vehicle.

SECTION 13. 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:

(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

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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 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.

SECTION 14. IC 9-18-2-41 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 41. (a) In addition to:

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

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

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

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

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

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

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

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(2) may be used for the following:

(A) Any law enforcement purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 20. IC 21-2-12-6.1 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6.1. (a) The county supplemental school financing tax revenues shall be deposited in the county supplemental school distribution fund. In addition, for purposes of allocating distributions of tax revenues collected under 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 county supplemental school financing tax shall be treated as if it were property taxes imposed by a separate taxing unit. Thus, the appropriate portion of those distributions shall be deposited in the county supplemental school distribution fund.

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

- (1) the amount of its entitlement for the calendar year 1976 from the tax levied under this chapter; or
- (2) an amount equal to twenty-two dollars and fifty cents (\$22.50) times the sum of its ADM plus the additional count of the school corporation for its pupils in all the categories set out in section 3.1 of this chapter for the school year ending in the year of distribution.

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

- (1) financial institution excise tax revenue (IC 6-5-10, IC 6-5-11, IC 6-5-12) (or the amount of any distribution by the state to replace these taxes); plus
- (2) **the motor vehicle excise taxes (IC 6-6-5) and the commercial vehicle excise taxes (IC 6-6-5.5);**

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

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

SECTION 23. [EFFECTIVE JANUARY 1, 2000] **(a) For taxes due and payable in calendar year 2001, the state board of tax commissioners shall reduce the maximum ad valorem property tax levy for each taxing unit for the removal of assessed value under IC 6-6-5.5-3 by the amount of commercial vehicle excise tax distributed to the unit under IC 6-6-5.5-19.**

(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

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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 24. [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.

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).

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