HOUSE BILL No. 2022

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6; IC 9; IC 12; IC 21.

Synopsis: Excise tax on trucks and semitrailers. Removes certain commercial vehicles from the property tax rolls and imposes an excise tax upon the vehicles. 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.

Dobis, Richardson

January 27, 1999, read first time and referred to Committee on Ways and Means.

C o p y

Introduced

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.

C o p y

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:

SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: 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

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, "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 semitractor subject to registration under IC 9-18.

(c) 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.

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

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

(f) 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.

(g) 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.

(h) 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 and in the case of Indiana-based commercial fleet vehicles may include miles accrued by fleet vehicles in jurisdictions that require no apportionment and grant reciprocity.

C o p y

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

(j) 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.

(k) 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.

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

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

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

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

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

(q) As used in this chapter, "vehicle" means a motor vehicle 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

C o p y

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.

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, as defined in section 1(b) of this chapter, except vehicles in the inventory of vehicles held for sale by a manufacturer, distributor or dealer in the course of business, 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 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. Except as otherwise provided in this chapter, the annual excise tax for a truck is as follows, based on the declared gross weight of the truck:

DECLARED GROSS WEIGHT (Pounds)

Greater than	Equal to or less than	Tax
11,000 lbs	16,000 lbs	$18
16,000 lbs	20,000 lbs	$23
20,000 lbs	23,000 lbs	$31
23,000 lbs	26,000 lbs	$31
26,000 lbs	30,000 lbs	$38
30,000 lbs	36,000 lbs	$54
36,000 lbs	42,000 lbs	$66
42,000 lbs	48,000 lbs	$81
48,000 lbs	54,000 lbs	$95

C o p y

54,000 lbs	**60,000 lbs**	**$105**
60,000 lbs	**66,000 lbs**	**$111**
Over 66,000 lbs		**$124**

Sec. 5. Except as otherwise provided in this chapter, the annual excise tax for a tractor or truck-tractor is as follows, based on the declared gross weight of the vehicle:

DECLARED GROSS WEIGHT (Pounds)

Greater than	**Equal to or less than**	**Tax**
0 lbs	**20,000 lbs**	**$22**
20,000 lbs	**26,000 lbs**	**$40**
26,000 lbs	**30,000 lbs**	**$51**
30,000 lbs	**36,000 lbs**	**$64**
36,000 lbs	**42,000 lbs**	**$71**
42,000 lbs	**48,000 lbs**	**$86**
48,000 lbs	**54,000 lbs**	**$93**
54,000 lbs	**60,000 lbs**	**$104**
60,000 lbs	**66,000 lbs**	**$112**
66,000 lbs	**72,000 lbs**	**$127**
72,000 lbs	**74,000 lbs**	**$136**
74,000 lbs	**76,000 lbs**	**$151**
76,000 lbs	**78,000 lbs**	**$161**
Over 78,000 lbs		**$175**

Sec. 6. (a) Except as otherwise provided in this chapter, the annual excise tax for a semitrailer, including a semitrailer converted to a full trailer through the use of a converter dolly, registered on an annual basis under IC 9-18-2-7 is four dollars ($4).

(b) Except as otherwise provided in this chapter, the annual excise tax for a semitrailer, including a semitrailer converted to a full trailer through the use of a converter dolly, registered on a five (5) year basis is as follows:

YEAR OF REGISTRATION	**TAX**
1st	**$8**
2nd	**$6**
3rd	**$5**
4th	**$4**
5th	**$4**

(c) Except as otherwise provided in this chapter, the annual excise tax for a semitrailer, including a semitrailer converted to a full trailer through the use of a converter dolly, registered on permanent basis under IC 9-18-10-3 is eight dollars ($8).

(d) Except as otherwise provided in this chapter, the annual excise tax for a trailer having a gross weight in excess of three

C o p y

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	$2
5,000 lbs	7,000 lbs	$3
7,000 lbs	9,000 lbs	$4
9,000 lbs	12,000 lbs	$9
12,000 lbs	16,000 lbs	$14
16,000 lbs	22,000 lbs	$22
Over 22,000 lbs		$30

Sec. 7. (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 10 and 11 of this chapter, the excise tax shall be due on or before the regular annual registration date in each year 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. 8. (a) The excise tax on a semitrailer which 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 which is registered on a five (5) year basis under IC 9-18-10-3 is due before February 1 of each year.

(c) The excise tax on a semitrailer which is subject to the

C o p y

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 which 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. 9. (a) 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. 10. In administering this chapter, the bureau shall follow the procedures set forth in IC 6-6-5-15 and IC 6-6-5-8 through IC 6-6-5-13 (except for IC 6-6-5-9.5).

Sec. 11. (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 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

C o p y

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. 12. (a) This section applies to excise taxes imposed by this chapter after April 30, 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. 13. (a) A taxpayer is entitled to a credit against the current property taxes imposed on commercial vehicles as defined by section 1 of this chapter owned or possessed by the taxpayer on which the taxpayer is required to pay on or before May 10, 2000, and November 10, 2000. The amount of the credit equals the total amount of current property taxes on the same commercial vehicles on which the taxpayer is required to pay on each installment due under IC 6-1.1-22-9 during calendar year 2000 to a taxing unit or units which have imposed those property taxes for collection in calendar year 2000 based on a March 1, 1999, assessment.

(b) This section expires January 1, 2001.

Sec. 14. (a) The commercial vehicle excise tax fund is established for the purpose of receiving commercial vehicle excise taxes. 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. 15. (a) The department shall promptly deposit all amounts collected under section 3(b) of this chapter into the commercial

C o p y

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 subsections (b) and (c) of this section.

(b) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana in 2000 shall be determined in the manner provided in this subsection. The state board of tax commissioners shall determine the following:

(1) The total credits that were allowed in Indiana for the installment of taxes due on May 10, 2000, under section 5 of this chapter for property taxes payable during that same year.

(2) The total of such credits that were allowed in each county in Indiana for the May 10, 2000, installment.

(3) Each county's pro rata percentage of the total credits allowed under section 5 of this chapter. A county's pro rata percentage shall be determined by dividing the total credits allowed in the county for the May 10, 2000, installment by the total credits allowed statewide for the May 10, 2000, installment.

(c) The state board of tax commissioners shall certify the amounts determined under subsection (b) to the auditor of state on or before October 1, 2000. The auditor of state shall, in 2000 distribute to each county auditor an amount equal to the product of the county's pro rata percentage multiplied by the total amount collected under section 3(b) of this chapter and deposited in the commercial vehicle excise tax fund on or before December 1, 2000. The county auditor shall determine the pro rata percentage of the total credits allowed under section 13 of this chapter for each taxing unit in the county by dividing the total credits allowed in the taxing unit for the May 10, 2000, installment by the total credits allowed in the county for the May 10, 2000, installment. The determination shall be made from records furnished by the department. The county auditor shall distribute to the taxing units an amount equal to the product of the taxing district's pro rata percentage multiplied by the total distributed to the county under this section.

(d) On or before December 31, 2000, each county auditor shall:

(1) determine the pro rata percentage attributable to each taxing unit located in the county; and

(2) certify the percentages to the auditor of state.

The auditor of state shall keep permanent records of the percentages determined under this subsection for purposes of

C o p y

determining the amount of money each taxing unit in Indiana is entitled to receive under subsection (e) of this section.

(e) For calendar years that begin after December 31, 2000, each taxing unit will receive a pro rata share of the total revenues collected under section 3(b) of this chapter. A taxing unit's pro rata share will be based on the taxing unit's pro rata percentage determined under subsection (b) of this section. Each year, the auditor of state shall distribute to each county auditor on or before May 1 and December 1 the county's pro rata share of the total revenues collected under section 3(b) of this chapter. Upon receipt, the county auditor shall distribute the appropriate amount of money to the taxing unit or units of the county at the same time that the county auditor makes the semiannual distribution of real property taxes to the taxing units.

(f) Distributions made under this section are considered commercial vehicle excise taxes for purposes of allocating revenue among taxing units under this chapter.

(g) The state board of tax commissioners shall, not later than August 1 of each year, furnish to the proper officer of each taxing unit 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. 16. 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 administration of the excise tax provisions of this chapter. Only those expenses which would not otherwise be incurred in the administration of the motor vehicle registration laws of this state shall be paid out of the general fund. The state budget agency shall approve all funds paid out of the general fund as required in this section.

Sec. 17. There is hereby appropriated to the department from the general fund of the state, 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 which would not otherwise be incurred in the administration of the International Registration Plan shall be paid out of the general fund. The state 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

C o p y

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 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

C o p y

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 6-6-5.5.

~~(c)~~ **(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.

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

C o p y

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 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,

C o p y

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 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

C o p y

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 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:

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

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

For purposes of this section, the due date for 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 is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

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

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

(1) the appeal is filed more than three (3) years after the date the claim for refund was filed with the department;
(2) the appeal is filed more than ninety (90) days after the date the

C o p y

department mails the decision of denial to the person; or

(3) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for refund with the department.

(d) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-3-5-11. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

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

(f) With respect to the commercial vehicle excise tax, this section applies only to penalties and interest paid on assessments of the commercial vehicle excise tax. Any other overpayment of the commercial vehicle excise tax is subject to IC 6-6-5.5.

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

(1) the date determined under subsection (a); or

(2) the date that is six (6) months after the date on which the taxpayer is notified of the modification by the Internal Revenue Service.

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

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

SECTION 10. 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

C o p y

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.

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.

C o p y

(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 used for other purposes.

(7) The contractor shall pay the cost of any post audits conducted by the commission or the state board of accounts on an actual cost basis.

(8) The commission shall provide support systems and driver's license examiners on the same basis as state operated branches.

(9) The commission shall provide the same equipment to contractors as is provided to state operated branches.

(10) The commission must approve each location and physical facility based upon criteria developed by the commission.

(11) The term of the contract must be for a fixed period.

(12) The contractor shall agree to provide voter registration services and to perform the same duties imposed on the commission under IC 3-7.

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

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

(1) The contractor must provide trained personnel to properly process motor vehicle registration and renewal transactions.

(2) The contractor shall do the following:

(A) Collect and transmit all bureau fees and taxes collected at the contract location.

(B) Deposit the taxes collected at the contract location with the county treasurer in the manner prescribed by IC 6-3.5, ~~or~~ IC 6-6-5, **or IC 6-6-5.5.**

(3) The contractor shall provide fidelity bond coverage in an amount prescribed by the commission.

(4) The contractor shall pay the cost of any post audits conducted by the commission or the state board of accounts on an actual cost

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basis.

(5) The commission must approve each location and physical facility used by a contractor.

(6) The term of the contract must be for a fixed period.

SECTION 14. 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 15. 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 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.

~~(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 Indiana.

C o p y

~~(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 16. 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 state revenue under rules adopted under IC 4-22-2.

C o p y

(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 17. IC 9-18-2-16 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 registered. The bureau may request the person applying for

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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 fifty cents ($0.50) to organizations that promote the procurement of organs for anatomical gifts. 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 18. 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

(2) may be used for the following:

(A) Any law enforcement purpose.

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

SECTION 19. IC 9-18-9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. A person who

C o p y

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

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

SECTION 22. 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 23. 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 24. 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 25. IC 21-2-12-6.1 IS AMENDED TO READ AS

C o p y

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

(b) A commercial vehicle, except for a commercial vehicle held in the inventory of vehicles held for sale by a manufacturer, distributor, or dealer in the course of business, may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 1999.

(c) A taxpayer is entitled to a credit against the current property taxes imposed on a commercial vehicle owned or possessed by the taxpayer that the taxpayer is required to pay on or before May 10, 2000, and November 10, 2000. The amount of credit equals the total amount of current property taxes on the same commercial

C o p y

vehicles that the taxpayer is required to pay on each installment due under IC 6-1.1-22-9 during calendar year 2000 to a taxing unit or units that have imposed the property taxes for collection in calendar year 2000 based on a March 1, 1999, assessment.

(d) This SECTION expires January 1, 2002.

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

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

(c) This SECTION expires January 1, 2002.

SECTION 29. [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 6-6-5-1 by the amount of commercial vehicle excise tax distributed to the unit under IC 6-6-5-9.**

(b) This SECTION expires January 1, 2002.

C o p y