
HOUSE BILL No. 1268

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39; IC 6-6-5-1.

Synopsis: Tax exemptions for fuel efficient vehicles. Exempts from the state sales tax and the state motor vehicle excise tax passenger motor vehicles and trucks that have a city fuel economy level of at least 60 miles per gallon.

Effective: July 1, 2000.

Frenz

January 11, 2000, read first time and referred to Committee on Ways and Means.

C
O
P
Y



Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

C
O
P
Y

HOUSE BILL No. 1268



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

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

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2000]: **Sec. 39. Sales of:**
4 (1) **passenger motor vehicles (as defined in IC 9-13-2-123);**
5 **and**
6 (2) **trucks (as defined in IC 9-13-2-188) that have a declared**
7 **gross weight of not more than eleven thousand (11,000)**
8 **pounds;**
9 **that have a fuel economy level of at least sixty (60) miles per gallon**
10 **(city), as reported in the Fuel Economy Guide of the United States**
11 **Environmental Protection Agency and the United States**
12 **Department of Energy, are exempt from the state gross retail tax.**
13 SECTION 2. IC 6-6-5-1, AS AMENDED BY P.L.1-1999,
14 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2000]: Sec. 1. (a) As used in this chapter, "vehicle" means a
16 vehicle subject to annual registration as a condition of its operation on
17 the public highways pursuant to the motor vehicle registration laws of



1 the state.

2 (b) As used in this chapter, "mobile home" means a
3 nonself-propelled vehicle designed for occupancy as a dwelling or
4 sleeping place.

5 (c) As used in this chapter, "bureau" means the bureau of motor
6 vehicles.

7 (d) As used in this chapter, "license branch" means a branch office
8 of the bureau authorized to register motor vehicles pursuant to the laws
9 of the state.

10 (e) As used in this chapter, "owner" means the person in whose
11 name the vehicle or trailer is registered (as defined in IC 9-13-2).

12 (f) As used in this chapter, "motor home" means a self-propelled
13 vehicle having been designed and built as an integral part thereof
14 having living and sleeping quarters, including that which is commonly
15 referred to as a recreational vehicle.

16 (g) As used in this chapter, "last preceding annual excise tax
17 liability" means either:

18 (1) the amount of excise tax liability to which the vehicle was
19 subject on the owner's last preceding regular annual registration
20 date; or

21 (2) the amount of excise tax liability to which a vehicle that was
22 registered after the owner's last preceding annual registration date
23 would have been subject if it had been registered on that date.

24 (h) As used in this chapter, "trailer" means a device having a gross
25 vehicle weight equal to or less than three thousand (3,000) pounds that
26 is pulled behind a vehicle and that is subject to annual registration as
27 a condition of its operation on the public highways pursuant to the
28 motor vehicle registration laws of the state. The term includes any
29 utility, boat, or other two (2) wheeled trailer.

30 (i) This chapter does not apply to the following:

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

33 (2) Mobile homes and motor homes.

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

35 (4) Vehicles subject to registration as trucks under the motor
36 vehicle registration laws of the state, except trucks having a
37 declared gross weight not exceeding eleven thousand (11,000)
38 pounds, trailers, semitrailers, tractors, and buses.

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

41 (6) Vehicles owned, or leased and operated, by a volunteer fire
42 department (as defined in IC 36-8-12-2).

C
O
P
Y



- 1 (7) Vehicles owned, or leased and operated, by a volunteer
- 2 emergency ambulance service that:
- 3 (A) meets the requirements of IC 16-31; and
- 4 (B) has only members that serve for no compensation or a
- 5 nominal annual compensation of not more than three thousand
- 6 five hundred dollars (\$3,500).
- 7 (8) Vehicles that are exempt from the payment of registration fees
- 8 under IC 9-18-3-1.
- 9 (9) Farm wagons.
- 10 **(10) Vehicles described in IC 6-2.5-5-39.**

C
o
p
y

