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# HOUSE BILL No. 1331

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-30-17-3.5; IC 6-6-5-9.5.

**Synopsis:** Excise tax replacement distributions. Changes the motor vehicle excise tax replacement formula to guarantee local units 77% of the difference in current revenue compared to the amount the units would have received had the excise tax rates stayed at 1995 rates.

**Effective:** January 1, 2000 (retroactive).

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## Saunders, Oxley

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

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Introduced

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.

## HOUSE BILL No. 1331

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A BILL FOR AN ACT to amend the Indiana Code concerning local government and to make an appropriation.

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

1 SECTION 1. IC 4-30-17-3.5 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000 (RETROACTIVE)]:  
3 Sec. 3.5. (a) Two (2) segregated accounts shall be established within  
4 the build Indiana fund as follows:  
5 (1) The state and local capital projects account.  
6 (2) The lottery and gaming surplus account.  
7 (b) Upon receiving surplus lottery revenue distributions from the  
8 state lottery commission and surplus gaming revenue distributions from  
9 the state gaming commission, the treasurer of state shall credit the  
10 surplus lottery revenue and surplus gaming revenue to the lottery and  
11 gaming surplus account. All money remaining in the lottery and  
12 gaming surplus account after the transfer required by subsection (c)  
13 shall be transferred to the state and local capital projects account.  
14 (c) Before the twenty-fifth day of the month, the auditor of state  
15 shall transfer from the lottery and gaming surplus account to the state  
16 general fund motor vehicle excise tax replacement account an amount  
17 equal to ~~the following~~:

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- 1 (1) In calendar year 1996, eleven million six hundred twenty-five  
 2 thousand dollars (\$11,625,000) per month.  
 3 (2) In calendar year 1997, twelve million nine hundred  
 4 twenty-five thousand twenty dollars (\$12,925,020) per month.  
 5 (3) In calendar year 1998, fifteen million ten thousand dollars  
 6 (\$15,010,000) per month.  
 7 (4) In calendar year 1999, seventeen million one hundred  
 8 ninety-two thousand dollars (\$17,192,000) per month.  
 9 (5) In calendar year 2000 nineteen million four hundred  
 10 thirty-five thousand two hundred ten dollars (\$19,435,210) per  
 11 month.  
 12 (6) In calendar year 2001 and each year thereafter, nineteen  
 13 million six hundred eighty-four thousand three hundred seventy  
 14 dollars (\$19,684,370) per month: **the amount necessary to make**  
 15 **the distributions required by IC 6-6-5-9.5.**

16 (d) This subsection applies only if insufficient money is available in  
 17 the lottery and gaming surplus account of the build Indiana fund to  
 18 make the distributions to the state general fund motor vehicle excise  
 19 tax replacement account that are required under subsection (c). Before  
 20 the twenty-fifth day of each month, the auditor of state shall transfer  
 21 from the state general fund to the state general fund motor vehicle  
 22 excise tax replacement account the difference between:

- 23 (1) the amount that subsection (c) requires the auditor of state to  
 24 distribute from the lottery and gaming surplus account of the  
 25 build Indiana fund to the state general fund motor vehicle excise  
 26 tax replacement account; and  
 27 (2) the amount that is available for distribution from the lottery  
 28 and gaming surplus account in the build Indiana fund to the state  
 29 general fund motor vehicle excise tax replacement account.

30 The transfers required under this subsection are annually appropriated  
 31 from the state general fund.

32 SECTION 2. IC 6-6-5-9.5 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2000 (RETROACTIVE)]:  
 34 Sec. 9.5. (a) Before the twentieth day of each month the bureau shall  
 35 do the following:

- 36 (1) Determine the amount of excise taxes that would have been  
 37 collected for each county for the preceding month based on the  
 38 tax rate schedule that was in effect on January 1, 1995.  
 39 (2) Determine and report to the auditor of state **the product of**  
 40 **seventy-seven percent (77%) multiplied by** the difference  
 41 between:

42 (A) **the amount determined under subdivision (1); minus**



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1           **(B) what the amount that** was actually collected for each  
 2           county for that month. **and what would have been collected at**  
 3           **the January 1, 1995, rates.**

4           (b) For the months of January through November, the auditor of  
 5           state shall determine a monthly uniform disbursement percentage to be  
 6           applied in determining the amount of motor vehicle excise tax  
 7           replacement money to be disbursed to each county. The monthly  
 8           uniform disbursement percentage equals the quotient of the sum of the  
 9           amounts transferred under IC 4-30-17-3.5 plus the amounts transferred  
 10          under subsections (f) and (g) to the motor vehicle excise tax  
 11          replacement account in the month of the bureau's report divided by the  
 12          sum of the total differences for all counties, as determined under  
 13          subsection (a) and identified in the bureau's report for that month.

14          (c) For December, the auditor of state shall determine an annual  
 15          uniform disbursement percentage to be applied in determining the  
 16          amount of motor vehicle excise tax replacement money to be disbursed  
 17          to each county in December as an annual adjustment.

18          (d) The annual uniform disbursement percentage equals the quotient  
 19          of the sum of the amounts transferred under IC 4-30-17-3.5 plus the  
 20          amounts transferred under subsections (f) and (g) to the motor vehicle  
 21          excise tax replacement account in the months of January through  
 22          December divided by the sum of the total differences for all counties,  
 23          as determined under subsection (a) and identified in the bureau's  
 24          reports for the months of January through December.

25          (e) **(b)** For the months of January through November, **each month,**  
 26          the auditor of state shall distribute to the county the amount of the  
 27          difference determined under subsection (a) in the month of the bureau's  
 28          report for that county. **multiplied by the monthly uniform disbursement**  
 29          **percentage for that month.** For December, the auditor shall distribute  
 30          to the county the total difference in the bureau's reports determined  
 31          under subsection (a) in the months of January through December for  
 32          that county multiplied by the annual uniform disbursement percentage,  
 33          less the amounts distributed to the county in January through  
 34          November. However, the total distribution to a county in a calendar  
 35          year may not exceed the total difference in the bureau's reports  
 36          determined under subsection (a) in the months of January through  
 37          December for that county in the year.

38          (f) The transfers under this subsection are in addition to the transfers  
 39          required under IC 4-30-17-3.5. and subsection (g). Before the  
 40          twenty-fifth day of each month, the auditor of state shall transfer from  
 41          the state general fund to the state general fund motor vehicle excise tax  
 42          replacement account the following:



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1 (1) In calendar year 1996, nine million four hundred fifty-one  
2 thousand one hundred eighty-five dollars (\$9,451,185).

3 (2) In calendar year 1997, seven million two hundred seventy-six  
4 thousand three hundred seventy-seven dollars (\$7,276,377).

5 (3) In calendar year 1998, five million one hundred eight  
6 thousand fourteen dollars (\$5,108,014).

7 (4) In calendar year 1999, two million seven hundred seventy-five  
8 thousand six hundred nine dollars (\$2,775,609).

9 (5) In calendar year 2000, three hundred seventy-four thousand  
10 six hundred seven dollars (\$374,607).

11 (6) In calendar year 2001 and thereafter, sixteen thousand nine  
12 hundred seventy-four dollars (\$16,974). The transfers required  
13 under this subsection are annually appropriated from the state  
14 general fund.

15 (g) This subsection applies only after December 31, 1995, and  
16 applies only if insufficient money is available in the lottery and gaming  
17 surplus account of the build Indiana fund to make the distributions to  
18 the state general fund motor vehicle excise tax replacement account  
19 that are required under IC 4-30-17-3.5. Before the twenty-fifth day of  
20 each month, the auditor of state shall transfer from the state general  
21 fund to the state general fund motor vehicle excise tax replacement  
22 account the difference between:

23 (1) the amount that IC 4-30-17-3.5 requires the auditor of state to  
24 distribute from the lottery and gaming surplus account of the  
25 build Indiana fund to the state general fund motor vehicle excise  
26 tax replacement account; and

27 (2) the amount that is available under IC 4-30-17-3.5 for  
28 distribution from the lottery and gaming surplus account in the  
29 build Indiana fund to the state general fund motor vehicle excise  
30 tax replacement account.

31 The transfers required under this subsection are annually appropriated  
32 from the state general fund.

33 (h) Any money remaining in the motor vehicle excise tax  
34 replacement account after the last county distribution in December  
35 shall be transferred to the build Indiana fund state and local capital  
36 projects account established under IC 4-30-17-3.5.

37 (c) The auditor of state shall make the distribution before the end of  
38 the month the auditor receives the bureau's report.

39 (i) (d) The money needed for the distribution shall be withdrawn  
40 from the motor vehicle excise tax replacement account. There is  
41 appropriated from the state general fund motor vehicle excise tax  
42 replacement account, the amount needed to make the distributions



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1 required by this section.  
2       Ⓣ (e) Distributions made under this section are considered motor  
3 vehicle excise taxes for purposes of allocating revenue among taxing  
4 units under this chapter.  
5       **SECTION 3. An emergency is declared for this act.**

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