

SENATE BILL No. 163

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5.1.

Synopsis: Taxation of recreational vehicles and truck campers. Provides that recreational vehicles and truck campers are subject to an excise tax instead of the ad valorem property tax on personal property.

Effective: January 1, 2004.

Kenley

January 7, 2003, read first time and referred to Committee on Rules and Legislative Procedure.

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First Regular Session 113th General Assembly (2003)

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 2002 Regular or Special Session of the General Assembly.

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SENATE BILL No. 163



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

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

- 1 SECTION 1. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS
- 2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2004]:
- 4 **Chapter 5.1. Excise Tax on Recreational Vehicles and Truck**
- 5 **Campers**
- 6 **Sec. 1. This chapter does not apply to the following:**
- 7 **(1) Vehicles subject to the motor vehicle excise tax under**
- 8 **IC 6-6-5.**
- 9 **(2) Vehicles owned or leased and operated by the United**
- 10 **States, the state, or political subdivisions of the state.**
- 11 **(3) Mobile homes.**
- 12 **(4) Vehicles assessed under IC 6-1.1-8.**
- 13 **(5) Vehicles subject to the commercial vehicle excise tax under**
- 14 **IC 6-6-5.5.**
- 15 **(6) Trailers subject to the annual excise tax imposed under**
- 16 **IC 6-6-5-5.5.**
- 17 **(7) Buses (as defined in IC 9-13-2-17(a)).**



- 1 **(8) Vehicles owned or leased and operated by an institution of**
- 2 **higher education (as defined in IC 6-3-3-5(d)).**
- 3 **(9) Vehicles owned or leased and operated by a volunteer fire**
- 4 **department (as defined in IC 36-8-12-2).**
- 5 **(10) Vehicles owned or leased and operated by a volunteer**
- 6 **emergency ambulance service that:**
 - 7 **(A) meets the requirements of IC 16-31; and**
 - 8 **(B) has only members that serve for no compensation or a**
 - 9 **nominal annual compensation of not more than three**
 - 10 **thousand five hundred dollars (\$3,500).**
- 11 **(11) Vehicles that are exempt from the payment of**
- 12 **registration fees under IC 9-18-3-1.**
- 13 **(12) Farm wagons.**
- 14 **(13) Recreational vehicles and truck campers in the inventory**
- 15 **of recreational vehicles and truck campers held for sale by a**
- 16 **manufacturer, distributor, or dealer in the course of business.**
- 17 **Sec. 2. As used in this chapter, "bureau" means the bureau of**
- 18 **motor vehicles.**
- 19 **Sec. 3. As used in this chapter, "last preceding annual excise tax**
- 20 **liability" means the amount of excise tax liability:**
 - 21 **(1) to which the recreational vehicle or truck camper was**
 - 22 **subject;**
 - 23 **(2) to which the recreational vehicle would have been subject**
 - 24 **if the vehicle had been registered; or**
 - 25 **(3) in the case of a truck camper, to which the truck camper**
 - 26 **would have been subject if the truck camper had been owned**
 - 27 **by the owner and located in Indiana;**
 - 28 **on the owner's last preceding regular annual registration date.**
- 29 **Sec. 4. As used in this chapter, "mobile home" has the meaning**
- 30 **set forth in IC 6-1.1-7-1.**
- 31 **Sec. 5. As used in this chapter, "owner" means:**
 - 32 **(1) in the case of a recreational vehicle, the person in whose**
 - 33 **name the vehicle is registered under IC 9-18; or**
 - 34 **(2) in the case of a truck camper, the person holding title to**
 - 35 **the truck camper.**
- 36 **Sec. 6. As used in this chapter, "recreational vehicle" means a**
- 37 **vehicle with or without motive power equipped exclusively for**
- 38 **living quarters for persons traveling upon the public highways.**
- 39 **Sec. 7. As used in this chapter, "trailer" means a device having**
- 40 **a gross vehicle weight equal to or less than three thousand (3,000)**
- 41 **pounds that is pulled behind a vehicle and subject to annual**
- 42 **registration as a condition of its operation on the public highways**

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1 under Indiana's motor vehicle registration laws. The term includes
2 any utility trailer, boat trailer, or other two (2) wheeled trailer.

3 **Sec. 8.** As used in this chapter, "truck camper" means a device
4 without motive power installed in the bed of a truck to provide
5 living quarters for persons traveling upon the public highways.

6 **Sec. 9.** As used in this chapter, "vehicle" means a vehicle subject
7 to annual registration as a condition of its operation on the public
8 highways under Indiana's motor vehicle registration laws.

9 **Sec. 10. (a)** There is imposed an annual license excise tax upon
10 recreational vehicles and truck campers. The excise tax is imposed
11 instead of the ad valorem property tax levied for state or local
12 purposes but in addition to any registration fees imposed on
13 recreational vehicles.

14 **(b)** The tax imposed by this chapter is a listed tax and subject to
15 IC 6-8.1.

16 **(c)** A recreational vehicle subject to this chapter may not be
17 assessed as personal property for the purpose of the assessment
18 and levy of personal property taxes and is not subject to ad
19 valorem taxes, regardless of whether the recreational vehicle is
20 registered under the motor vehicle registration laws. A person may
21 not be required to give proof of the payment of ad valorem
22 property taxes as a condition to the registration of any recreational
23 vehicle subject to the tax imposed by this chapter.

24 **(d)** A truck camper subject to this chapter may not be assessed
25 as personal property for the purpose of the assessment and levy of
26 personal property taxes and is not subject to ad valorem taxes.

27 **Sec. 11. (a)** As the basis for measuring the tax imposed by this
28 chapter, the bureau shall determine the value of each recreational
29 vehicle and truck camper as of the time it is first offered for sale as
30 a new vehicle or truck camper in Indiana. The bureau shall adopt
31 rules under IC 4-22-2 for determining the value of recreational
32 vehicles and truck campers by using the factory advertised
33 delivered price or the port of entry price.

34 **(b)** If the bureau is unable to ascertain a value by the method for
35 a recreational vehicle, truck camper, class of recreational vehicles,
36 or class of truck campers because the recreational vehicle or truck
37 camper is a specially constructed recreational vehicle or truck
38 camper or for any other reason, the bureau shall determine, from
39 available information, the true tax value subject to review and
40 adjustment by the department of local government finance.

41 **(c)** For each recreational vehicle and truck camper, beginning
42 with the 1990 model year, the bureau shall reduce the value

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determined under subsection (a) or (b) by dividing:

(1) the price determined under subsection (a) or (b); by

(2) one (1) plus the average percentage increase in new automobile prices using the most recent annual reference to the Consumer Price Index for Private New Automobiles as published by the Bureau of Labor Statistics of the United States Department of Labor.

Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, the bureau shall classify every vehicle or truck camper in its proper class according to the following classification plan:

Class	I	less than \$ 1,500
Class	II	at least \$ 1,500 but less than \$ 2,250
Class	III	at least \$ 2,250 but less than \$ 3,000
Class	IV	at least \$ 3,000 but less than \$ 4,000
Class	V	at least \$ 4,000 but less than \$ 5,500
Class	VI	at least \$ 5,500 but less than \$ 7,000
Class	VII	at least \$ 7,000 but less than \$ 8,500
Class	VIII	at least \$ 8,500 but less than \$10,000
Class	IX	at least \$10,000 but less than \$12,500
Class	X	at least \$12,500 but less than \$15,000
Class	XI	at least \$15,000 but less than \$18,000
Class	XII	at least \$18,000 but less than \$22,000
Class	XIII	at least \$22,000 but less than \$25,000
Class	XIV	at least \$25,000 but less than \$30,000
Class	XV	at least \$30,000 but less than \$35,000
Class	XVI	at least \$35,000 but less than \$42,500
Class	XVII	at least \$42,500 but less than \$50,000
Class	XVIII	at least \$50,000 but less than \$60,000
Class	XIX	at least \$60,000 but less than \$70,000
Class	XX	at least \$70,000 but less than \$80,000
Class	XXI	at least \$80,000 but less than \$90,000
Class	XXII	at least \$90,000 but less than \$100,000
Class	XXIII	at least \$100,000

Sec. 13. (a) The amount of tax imposed by this chapter shall be based upon the classification of the recreational vehicle or truck camper under section 12 of this chapter and the age of the recreational vehicle or truck camper under the schedule set out in subsection (c) or (d).

(b) If a person that owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or

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1 IC 6-1.1-12-17.4 in a year in which an excise tax is imposed by this
 2 chapter and any part of the deduction is unused after allowance of
 3 the deduction on real property and personal property owned by the
 4 person, the person is entitled to a credit that reduces the annual
 5 excise tax imposed by this chapter. The amount of the credit is
 6 equal to the amount of the unused deduction multiplied by three (3)
 7 divided by one hundred (100). The county auditor shall, upon
 8 request, furnish a certified statement to the person verifying the
 9 credit allowable under this section. The statement shall be
 10 presented to and retained by the bureau to support the credit.

11 (c) The tax schedule for each class of recreational vehicles and
 12 truck campers is as follows:

13	Year of					
14	Manufacture	I	II	III	IV	V
15	1st	\$15	\$36	\$50	\$67	\$91
16	2nd	13	31	43	59	79
17	3rd	12	26	35	51	67
18	4th	12	20	28	42	54
19	5th	12	15	20	34	46
20	6th	12	12	15	26	38
21	7th	12	12	12	17	29
22	8th	12	12	12	13	17
23	9th	12	12	12	12	12
24	10th	12	12	12	12	12
25	and thereafter					
26	Year of					
27	Manufacture	VI	VII	VIII	IX	X
28	1st	\$119	\$148	\$176	\$214	\$262
29	2nd	105	133	158	192	227
30	3rd	90	111	134	165	199
31	4th	74	92	112	140	171
32	5th	59	73	92	117	146
33	6th	45	54	71	93	120
34	7th	35	44	54	75	99
35	8th	22	29	39	58	81
36	9th	13	16	25	29	39
37	10th	12	12	12	12	12
38	and thereafter					
39	Year of					
40	Manufacture	XI	XII	XIII	XIV	XV
41	1st	\$314	\$380	\$447	\$523	\$618
42	2nd	273	330	388	454	537



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1	3rd	238	288	336	396	468
2	4th	205	248	274	341	391
3	5th	175	212	224	291	320
4	6th	143	174	181	239	258
5	7th	118	143	144	197	204
6	8th	97	99	97	136	138
7	9th	48	48	47	66	67
8	10th	16	20	23	27	32
9	and thereafter					
10	Year of					
11	Manufacture	XVI	XVII	XVIII	XIX	XX
12	1st	\$737	\$879	\$1,045	\$1,235	\$1,425
13	2nd	640	763	907	1,072	1,236
14	3rd	558	658	782	924	1,066
15	4th	481	574	682	806	929
16	5th	410	489	581	687	793
17	6th	337	400	475	562	648
18	7th	278	317	377	445	514
19	8th	203	214	254	300	346
20	9th	99	104	123	146	168
21	10th	39	46	55	64	74
22	and thereafter					
23	Year of					
24	Manufacture	XXI	XXII	XXIII		
25	1st	\$1,615	\$1,805	\$2,375		
26	2nd	1,401	1,566	2,060		
27	3rd	1,208	1,350	1,777		
28	4th	1,053	1,177	1,549		
29	5th	898	1,004	1,321		
30	6th	734	821	1,080		
31	7th	582	651	856		
32	8th	392	439	577		
33	9th	190	213	280		
34	10th	84	94	123		
35	and thereafter.					

36 (d) Each recreational vehicle or truck camper shall be taxed as
37 a recreational vehicle or truck camper in its first year of
38 manufacture throughout the calendar year in which a vehicle or
39 camper of that make and model is first offered for sale in Indiana.
40 However, a recreational vehicle or truck camper of a make and
41 model first offered for sale in Indiana after August 1 of any year
42 shall continue to be taxed as a recreational vehicle or truck camper



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1 in its first year of manufacture until the end of the calendar year
 2 following the year in which it is first offered for sale. Thereafter,
 3 the recreational vehicle or truck camper shall be considered to
 4 have aged one (1) year as of January 1 of each year.

5 **Sec. 14. (a)** Except as provided in this chapter, the excise tax
 6 imposed upon a recreational vehicle under this chapter is payable
 7 for each registration year by the owner in respect to a recreational
 8 vehicle required to be registered for the registration year as
 9 provided in the motor vehicle laws of Indiana. Except as provided
 10 in section 15 of this chapter, the excise tax is due on or before the
 11 regular annual registration date in each year on or before which
 12 the owner is required under the state motor vehicle registration
 13 laws to register vehicles, and the excise tax shall be paid to the
 14 bureau at the time the vehicle is registered by the owner as
 15 provided in the state motor vehicle registration laws. A vehicle
 16 subject to taxation under this chapter shall be registered by the
 17 owner as being taxable in the county of the owner's residence. The
 18 payment of the excise tax imposed by this chapter is a condition to
 19 the right to register or reregister the recreational vehicle and is in
 20 addition to all other conditions prescribed by law.

21 **(b)** The excise tax imposed upon a truck camper under this
 22 chapter is due on or before the annual registration date in each
 23 year on or before which the owner is required under the state
 24 motor vehicle registration laws to register vehicles. The excise tax
 25 on the truck camper must be paid to the bureau. A truck camper
 26 subject to taxation under this chapter is taxable in the county of the
 27 owner's residence.

28 **(c)** A voucher from the department of state revenue showing
 29 payment of the excise tax imposed by this chapter may be accepted
 30 by the bureau instead of a payment under subsection (a).

31 **Sec. 15. (a)** This section applies only to a recreational vehicle.

32 **(b)** In respect to a recreational vehicle that has been acquired,
 33 has been brought into Indiana, or for any other reason becomes
 34 subject to registration after the regular annual registration date in
 35 the year on or before which the owner of the recreational vehicle
 36 is required under the state motor vehicle registration laws to
 37 register vehicles, the tax imposed by this chapter is due and
 38 payable at the time the recreational vehicle is acquired, is brought
 39 into Indiana, or otherwise becomes subject to registration. The
 40 amount of tax to be paid by the owner for the remainder of the
 41 year shall be reduced by ten percent (10%) for each full calendar
 42 month that has elapsed since the regular annual registration date

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1 in the year fixed by the state motor vehicle registration laws for
 2 annual registration by the owner. The tax shall be paid at the time
 3 of the registration of the recreational vehicle.

4 (c) If a recreational vehicle is acquired, is brought into Indiana,
 5 or for any other reason becomes subject to registration after
 6 January 1 of any year, the owner may pay the applicable
 7 registration fee on the vehicle as provided in the motor vehicle
 8 registration laws and may pay any excise tax due on the
 9 recreational vehicle for the remainder of the annual registration
 10 year and simultaneously register the recreational vehicle and pay
 11 the applicable registration fee and the excise tax due for the next
 12 succeeding annual registration year.

13 (d) Except as provided in subsection (g), a reduction in the
 14 applicable annual excise tax will not be allowed to an Indiana
 15 resident applicant upon registration of a recreational vehicle that
 16 was owned by the applicant on or before the registrant's annual
 17 registration period. A recreational vehicle owned by an Indiana
 18 resident applicant that was located in and registered for use in
 19 another state during the same calendar year is entitled to the same
 20 reduction when registered in Indiana.

21 (e) The owner of a recreational vehicle who sells the recreational
 22 vehicle in a year in which the owner has paid the tax imposed by
 23 this chapter shall receive a credit equal to the remainder of:

- 24 (1) the tax paid for the recreational vehicle; reduced by
 25 (2) ten percent (10%) for each full or partial calendar month
 26 that has elapsed in the registrant's annual registration year
 27 before the date of the sale.

28 The credit shall be applied to the tax due on any other recreational
 29 vehicle purchased or subsequently registered by the owner in the
 30 same registrant's annual registration year. If the credit is not fully
 31 used and the amount of the credit remaining is at least four dollars
 32 (\$4), the owner is entitled to a refund in the amount of the unused
 33 credit. The owner must pay a fee of three dollars (\$3) to the bureau
 34 to cover costs of providing the refund, which may be deducted
 35 from the refund. The bureau shall issue the refund. The bureau
 36 shall transfer three dollars (\$3) of the fee to the bureau of motor
 37 vehicles commission to cover the commission's costs in processing
 38 the refund. To claim the credit and refund provided by this
 39 subsection, the owner of the recreational vehicle must present to
 40 the bureau proof of sale of the recreational vehicle.

41 (f) Subject to the requirements of subsection (h), the owner of a
 42 recreational vehicle that is destroyed in a year in which the owner

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1 has paid the tax imposed by this chapter and the recreational
 2 vehicle is not replaced by a replacement vehicle for which a credit
 3 is issued under this section shall receive a refund in an amount
 4 equal to ten percent (10%) of the tax paid for each full calendar
 5 month remaining in the registrant's annual registration year after
 6 the date of destruction, but only upon presentation or return to the
 7 bureau of the following:

- 8 (1) A request for refund on a form furnished by the bureau.
- 9 (2) A statement of proof of destruction on an affidavit
 10 furnished by the bureau.
- 11 (3) The license plate from the recreational vehicle.
- 12 (4) The registration from the recreational vehicle.

13 However, the refund may not exceed ninety percent (90%) of the
 14 tax paid on the destroyed recreational vehicle. The amount shall be
 15 refunded by a warrant issued by the auditor of the county that
 16 received the excise tax revenue and shall be paid out of the special
 17 account created for settlement of the excise tax collections under
 18 section 13 of this chapter. For purposes of this subsection, a
 19 recreational vehicle is considered destroyed if the cost of repair of
 20 damages suffered by the recreational vehicle exceeds the
 21 recreational vehicle's fair market value.

22 (g) If the name of the owner of a recreational vehicle is legally
 23 changed and the change has caused a change in the owner's annual
 24 registration date, the excise tax liability of the owner shall be
 25 adjusted as follows:

- 26 (1) If the name change requires the owner to register sooner
 27 than the owner would have been required to register if there
 28 had been no name change, the owner shall, at the time the
 29 name change is reported, be authorized a refund from the
 30 county treasurer in the amount of the product of:

31 (A) ten percent (10%) of the owner's last preceding annual
 32 excise tax liability; multiplied by

33 (B) the number of full calendar months between the
 34 owner's new regular annual registration month and the
 35 next succeeding regular annual registration month that is
 36 based on the owner's former name.

- 37 (2) If the name change requires the owner to register later
 38 than the owner would have been required to register if there
 39 had been no name change, the recreational vehicle is subject
 40 to excise tax for the period between the month in which the
 41 owner would have been required to register if there had been
 42 no name change and the new regular annual registration

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1 month in the amount of the product of:

2 (A) ten percent (10%) of the owner's excise tax liability
3 computed as of the time the owner would have been
4 required to register if there had been no name change;
5 multiplied by

6 (B) the number of full calendar months between the month
7 in which the owner would have been required to register if
8 there had been no name change and the owner's new
9 regular annual registration month.

10 (h) To claim a refund under subsection (f) for a recreational
11 vehicle that is destroyed, the owner of the recreational vehicle must
12 present to the bureau of motor vehicles a valid registration for the
13 recreational vehicle within ninety (90) days of the date that it was
14 destroyed. The bureau shall then fix the amount of the refund that
15 the owner is entitled to receive.

16 Sec. 16. (a) This section applies only to a truck camper.

17 (b) In respect to a truck camper that has been acquired, has
18 been brought into Indiana, or for any other reason becomes subject
19 to taxation after the regular annual registration date in the year on
20 or before which the owner of the truck camper is required under
21 the state motor vehicle registration laws to register vehicles, the tax
22 imposed by this chapter is due and payable at the time the truck
23 camper is acquired, is brought into Indiana, or otherwise becomes
24 subject to taxation under this chapter. The amount of tax to be
25 paid by the owner for the remainder of the year shall be reduced
26 by ten percent (10%) for each full calendar month that has elapsed
27 since the regular annual registration date in the year fixed by the
28 state motor vehicle registration laws for annual registration by the
29 owner. The tax shall be paid within thirty (30) days of the date on
30 which the truck camper is acquired, brought into Indiana, or
31 otherwise becomes subject to taxation under this chapter.

32 (c) If a truck camper is acquired, is brought into Indiana, or for
33 any other reason becomes subject to taxation under this chapter
34 after January 1 of any year, the owner may pay any excise tax due
35 on the truck camper for the remainder of the annual registration
36 year and simultaneously pay the excise tax due for the next
37 succeeding annual registration year.

38 (d) The owner of a truck camper who sells the truck camper in
39 a year in which the owner has paid the tax imposed by this chapter
40 shall receive a credit equal to the remainder of:

41 (1) the tax paid for the truck camper; reduced by

42 (2) ten percent (10%) for each full or partial calendar month

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1 that has elapsed in the owner's annual registration year
2 before the date of the sale.

3 The credit shall be applied to the tax due on any other truck
4 camper acquired by the owner in the owner's annual registration
5 year. If the credit is not fully used and the amount of the credit
6 remaining is at least four dollars (\$4), the owner is entitled to a
7 refund in the amount of the unused credit. The owner must pay a
8 fee of three dollars (\$3) to the bureau to cover costs of providing
9 the refund, which may be deducted from the refund. The bureau
10 shall issue the refund. The bureau shall transfer three dollars (\$3)
11 of the fee to the bureau of motor vehicles commission to cover the
12 commission's costs in processing the refund. To claim the credit
13 and refund provided by this subsection, the owner of the truck
14 camper must present to the bureau proof of sale of the truck
15 camper.

16 (e) Subject to the requirements of subsection (g), the owner of
17 a truck camper that is destroyed in a year in which the owner has
18 paid the tax imposed by this chapter and the truck camper is not
19 replaced by a replacement camper for which a credit is issued
20 under this section shall receive a refund in an amount equal to ten
21 percent (10%) of the tax paid for each full calendar month
22 remaining in the owner's annual registration year after the date of
23 destruction, but only upon presentation or return to the bureau of
24 the following:

- 25 (1) A request for refund on a form furnished by the bureau.
- 26 (2) A statement of proof of destruction on an affidavit
27 furnished by the bureau.

28 However, the refund may not exceed ninety percent (90%) of the
29 tax paid on the destroyed truck camper. The amount shall be
30 refunded by a warrant issued by the auditor of the county that
31 received the excise tax revenue and shall be paid out of the special
32 account created for settlement of the excise tax collections under
33 section 13 of this chapter. For purposes of this subsection, a truck
34 camper is considered destroyed if the cost of repair of damages
35 suffered by the truck camper exceeds the truck camper's fair
36 market value.

37 (f) If the name of the owner of a truck camper is legally changed
38 and the change has caused a change in the owner's annual
39 registration date, the excise tax liability of the owner shall be
40 adjusted as follows:

- 41 (1) If the name change requires the owner to register a motor
42 vehicle sooner than the owner would have been required to

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register if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

- (A) ten percent (10%) of the owner's last preceding annual excise tax liability; multiplied by
- (B) the number of full calendar months between the owner's new regular annual registration month and the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change, the truck camper is subject to excise tax for the period between the month in which the owner would have been required to register if there had been no name change and the new regular annual registration month in the amount of the product of:

- (A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register a motor vehicle if there had been no name change; multiplied by
- (B) the number of full calendar months between the month in which the owner would have been required to register a motor vehicle if there had been no name change and the owner's new regular annual registration month.

(g) To claim a refund under subsection (e) for a truck camper that is destroyed, the owner of the truck camper must present to the bureau of motor vehicles a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days of the date that it was destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

Sec. 17. (a) This section applies only to a recreational vehicle.

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

- (1) the owner registers the recreational vehicle for use in another state; and
- (2) the owner pays tax for use of the recreational vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year;

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minus
(2) ten percent (10%) of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

- (1) a request for a refund on a form furnished by the bureau; and
- (2) proof that a tax described in subsection (b)(2) was paid.

Sec. 18. (a) This section applies only to a truck camper.

(b) The owner of a truck camper is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

- (1) the owner moves and registers the truck on which the truck camper is installed for use in another state;
- (2) the owner pays tax for use of the truck to another state for the same period for which the tax was paid under this chapter; and
- (3) the truck camper is located and used in the other state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual excise tax paid for use of the truck camper by the owner of the camper for the year; minus
- (2) ten percent (10%) of the annual excise tax paid for use of the truck camper for each full or partial calendar month between the date the annual excise tax was due and the date the owner registered the truck for use in another state.

Sec. 19. (a) To claim a credit or a refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, were properly allowed against the excise tax imposed on a recreational vehicle or truck camper owned by the person.

(c) If the bureau determines that a credit or refund, or both, were improperly allowed for a recreational vehicle or truck camper, the person who claimed the credit or refund, or both, shall

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1 pay the bureau an amount equal to the credit or refund, or both,
 2 improperly allowed to the person plus a penalty of ten percent
 3 (10%) of the credit or refund, or both, improperly allowed. The tax
 4 collected under this subsection shall be paid to the county treasurer
 5 of the county in which the taxpayer resides. However, a penalty
 6 collected under this subsection shall be retained by the bureau.

7 **Sec. 20. (a)** The bureau shall include on all registration forms
 8 suitable spaces for the applicant's Social Security number or
 9 federal tax identification number, the amount of the registration
 10 fee, the amount of excise tax, the amount of credit, if any, as
 11 provided in section 13 of this chapter, and the total amount of
 12 payment due on account of the applicable registration fees and
 13 excise taxes upon the registration of the recreational vehicle. The
 14 forms must include spaces for showing the county, city or town,
 15 township, and address of the place where the owner resides.

16 **(b)** The bureau shall list on all registration forms for
 17 recreational vehicles the amount of registration fees and taxes due.
 18 In addition, the bureau shall prepare by December 1 of each year
 19 a schedule showing the excise tax payable on each make and model
 20 of recreational vehicle or truck camper.

21 **Sec. 21. (a)** The bureau, in the administration and collection of
 22 the annual license excise tax imposed by this chapter, may use the
 23 services and facilities of license branches operated under IC 9-16
 24 in its administration of the state motor vehicle registration laws.
 25 The license branches may be used in the manner and to the extent
 26 the bureau considers necessary and proper to implement and
 27 effectuate the administration and collection of the excise tax
 28 imposed under this chapter. However, if the bureau uses the license
 29 branches in the collection of excise taxes, the following apply:

30 **(1)** The excise taxes collected by each license branch, less any
 31 refunds made by the license branch, shall be deposited daily
 32 by the license branch in a separate account in a depository
 33 designated by the state board of finance. The county treasurer
 34 of the county for which the collections are due may withdraw
 35 funds from the account at least two (2) times each week. The
 36 county treasurer is responsible for the safekeeping and
 37 investment of money withdrawn by the county treasurer
 38 under this subdivision. Before the eleventh day of the month
 39 following the month in which the collections are made, the
 40 bureau of motor vehicles shall report the excise taxes collected
 41 and refunds made outside the county to the county treasurer
 42 of the county to which the collections are due and the refunds

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apply. The bureau shall forward a copy of the excise tax report to the county auditor of the county.

(2) A license branch shall each week forward a report to the county auditor of the county to whom the collections are due, showing the excise tax collected on each recreational vehicle or truck camper, each refund on a recreational vehicle or truck camper, and a copy of each registration certificate for all collections and refunds within the county.

(3) Each license branch shall report to the bureau all excise taxes collected and refunds made under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches at its discretion. At the discretion of the bureau, the bureau may:

(A) self-insure to cover the activities of the license branches; or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered upon which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau of motor vehicles on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay its costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this

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1 chapter; and

2 (B) during any time after the date by which the
3 recreational vehicle was required to be registered under
4 IC 9-18 displays on the vehicle a license plate issued by
5 another state.

6 The total amount collected by the department that represents
7 interest or a penalty, minus a reasonable amount determined
8 by the department to represent its administrative expenses,
9 shall be deposited in the state general fund for the credit of
10 the county in which the person resides. The amount shall be
11 reported to the bureau of motor vehicles on the first working
12 day following the week of collection.

13 The bureau may contract with a bank card or credit card vendor
14 for acceptance of bank cards or credit cards. However, if there is
15 a vendor transaction charge or discount fee, whether billed to the
16 bureau or charged directly to the bureau's account, the bureau
17 shall collect from the person using the card an official fee that may
18 not exceed the highest transaction charge or discount fee charged
19 to the bureau by bank card or credit card vendors during the most
20 recent collection period. The fee may be collected regardless of
21 retail merchant agreements between the bank card and credit card
22 vendors that may prohibit such a fee. The fee is a permitted
23 additional charge under IC 24-4.5-3-202.

24 (b) On or before April 1 of each year, the bureau shall provide
25 to the auditor of state the amount of excise taxes collected under
26 this chapter for each county for the preceding year.

27 (c) On or before May 10 and November 10 of each year, the
28 auditor of state shall distribute to each county one-half (1/2) of:

29 (1) the amount of delinquent taxes; and

30 (2) any penalty or interest described in subsection (a)(7);
31 that have been credited to the county under subsection (a). There
32 is appropriated from the state general fund the amount necessary
33 to make the distributions required by this subsection. The county
34 auditor shall apportion and distribute the delinquent tax
35 distributions to the taxing units in the county at the same time and
36 in the same manner as excise taxes are apportioned and distributed
37 under section 22 of this chapter.

38 (d) The commissioner of insurance shall prescribe the form of
39 the bonds or crime insurance policies required by this section.

40 Sec. 22. (a) The bureau shall establish procedures necessary for
41 the collection and proper accounting of the tax imposed by this
42 chapter. The necessary forms and records shall be subject to

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1 approval by the state board of accounts.

2 (b) The county treasurer, upon receiving the excise tax
3 collections, shall place the collections into a separate account for
4 settlement at the same time as property taxes are accounted for
5 and settled in June and December of each year, with the right and
6 duty of the treasurer and auditor to make advances before the time
7 of final settlement of property taxes in the same manner as
8 provided in IC 5-13-6-3.

9 (c) The county auditor shall determine the total amount of
10 excise taxes collected for each taxing unit in the county, and the
11 amount collected shall be apportioned and distributed among the
12 respective funds of each taxing unit in the same manner and at the
13 same time as property taxes are apportioned and distributed.

14 (d) The determination under subsection (c) shall be made from
15 copies of vehicle registration forms and receipts for taxes paid on
16 truck campers furnished by the bureau of motor vehicles. Before
17 the determination, the county assessor shall, from copies of
18 registration forms and receipts, verify information pertaining to
19 legal residence of persons owning taxable vehicles and truck
20 campers from the assessor's records, to the extent the verification
21 can be made. The county assessor shall further identify and verify
22 from the assessor's records the taxing units within which the
23 persons reside.

24 (e) Verifications shall be completed not later than thirty (30)
25 days after receipt of vehicle registration forms and receipts by the
26 county assessor, and the assessor shall certify the information to
27 the county auditor for the county auditor's use when it is checked
28 and completed.

29 **Sec. 23.** The county auditor shall, from the copies of the
30 registration forms and truck camper receipts furnished by the
31 bureau, verify and determine the total amount of excise taxes
32 collected for each taxing unit in the county. The bureau shall verify
33 the collections reported by the branches and provide the county
34 auditor adequate and accurate audit information, registration
35 form information, truck camper receipts, records, and materials
36 to support the proper assessment, collection, and refund of excise
37 taxes.

38 **Sec. 24.** The county auditor shall, not later than August 1 of a
39 year, furnish to the proper officer of each political subdivision an
40 estimate of the money to be distributed to the taxing units under
41 this chapter during the next calendar year. The budget of each
42 political subdivision must show the estimated amounts to be

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received for each fund for which a property tax is proposed to be levied.

Sec. 25. An owner of a recreational vehicle who knowingly registers the recreational vehicle without paying the excise tax required by this chapter commits a Class B misdemeanor. An employee of the bureau or a branch manager or an employee of a license branch office who recklessly issues a registration on any recreational vehicle without collecting the excise tax required to be collected with the registration commits a Class B misdemeanor.

Sec. 26. The registration of a recreational vehicle registered without payment of the excise tax imposed by this chapter is void, and the bureau shall take possession of the registration certificate, license plate, and other evidence of registration until the owner pays the delinquent excise taxes and an additional fee of ten dollars (\$10) to compensate the bureau for performing the additional duties.

Sec. 27. In the administration and collection of the annual license excise taxes imposed by this chapter, the bureau may contract with a collection agency to collect and receive property taxes on behalf of the county treasurer and receive and collect on behalf of the bureau the annual license excise taxes imposed by this chapter and the registration fees and charges as the bureau may direct. A collection agency shall comply with the requirements concerning the collection of property taxes on behalf of county treasurers and other requirements, including the posting of a bond, as may be established by the bureau.

Sec. 28. (a) The excise tax imposed by this chapter is equal to an average property tax rate of three dollars (\$3) on each one hundred dollars (\$100) of taxable value.

(b) 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, recreational vehicles and truck campers subject to the excise tax under this chapter are considered to be taxable property within each political or municipal corporation where the owner resides.

(c) The assessed valuation of recreational vehicles and truck campers subject to the excise tax under this chapter shall be determined by multiplying the amount of the tax by one hundred (100) and dividing the result by three (3).

Sec. 29. In the administration and collection of the annual license excise tax as imposed by this chapter, the bureau may coordinate and consolidate the collection of the taxes from each

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1 taxpayer as imposed on all recreational vehicles and truck campers
 2 owned by a taxpayer following procedures the bureau considers
 3 reasonable and feasible, including the revocation of all
 4 registrations of recreational vehicles by an owner if the owner
 5 willfully fails and refuses to pay the excise tax imposed by this
 6 chapter. Upon a revocation of registration, the bureau shall notify
 7 the department of state revenue of the name and address of the
 8 taxpayer.

9 **Sec. 30.** There is annually appropriated from the state general
 10 fund to the bureau a sum sufficient to defray the expenses incurred
 11 by the bureau in the administration of the excise tax provisions of
 12 this chapter. Only those expenses that would not be incurred in the
 13 administration of the state motor vehicle registration laws shall be
 14 paid out of the state general fund. The budget agency shall approve
 15 all funds paid from the state general fund as required in this
 16 section.

17 SECTION 2. [EFFECTIVE JANUARY 1, 2004] (a) The
 18 definitions in IC 6-6-5.1, as added by this act, apply throughout this
 19 SECTION.

20 (b) IC 6-6-5.1, as added by this act, applies to recreational
 21 vehicles registered and truck campers located in Indiana after
 22 December 31, 2003.

23 (c) A recreational vehicle or a truck camper, except for a
 24 recreational vehicle or truck camper held in the inventory of
 25 vehicles and truck campers held for sale by a manufacturer,
 26 distributor, or dealer in the course of business, may not be assessed
 27 as personal property for the purpose of the assessment and levy of
 28 personal property taxes after December 31, 2003.

29 (d) This subsection applies only to a recreational vehicle or
 30 truck camper that is subject to the excise tax imposed by
 31 IC 6-6-5.1, as added by this act. A taxpayer is entitled to a credit
 32 against the ad valorem property tax imposed on a recreational
 33 vehicle or truck camper owned or possessed by the taxpayer that
 34 is first due and payable in 2004. The amount of credit equals the
 35 total amount of ad valorem property tax on the same recreational
 36 vehicles or truck campers that the taxpayer is required to pay on
 37 each installment due under IC 6-1.1-22-9 during calendar year
 38 2004 to a taxing unit or units that have imposed the property taxes
 39 for collection in calendar year 2004 based on a March 1, 2003,
 40 assessment.

41 (e) This SECTION expires January 1, 2006.

42 SECTION 3. [EFFECTIVE JANUARY 1, 2004] (a) The definitions

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1 in IC 6-6-5.1, as added by this act, apply throughout this
 2 SECTION.
 3 (b) The bureau of motor vehicles shall certify to the department
 4 of local government finance the amount of excise tax collected
 5 under IC 6-6-5.1, as added by this act, and distributed to each
 6 county auditor in calendar year 2004 that is attributable to the tax
 7 imposed on recreational vehicles and truck campers under
 8 IC 6-6-5.1, as added by this act.
 9 (c) Each county auditor shall certify to the department of local
 10 government finance the amount of excise tax collected under
 11 IC 6-6-5.1, as added by this act, and distributed to each taxing unit
 12 in the county in calendar year 2004 that is attributable to the tax
 13 imposed on recreational vehicles and truck campers under
 14 IC 6-6-5.1, as added by this act.
 15 (d) This SECTION expires January 1, 2006.
 16 SECTION 4. [EFFECTIVE JANUARY 1, 2004] (a) For taxes due
 17 and payable in calendar year 2005, the department of local
 18 government finance shall make a one (1) time reduction in the
 19 maximum ad valorem property tax levy for each taxing unit for the
 20 removal of assessed value under IC 6-6-5.1, as added by this act, by
 21 the amount of excise tax distributed to the unit under IC 6-6-5.1, as
 22 added by this act. The reduction applies to all subsequent calendar
 23 years.
 24 (b) This SECTION expires January 1, 2006.

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