



January 31, 2003

SENATE BILL No. 298

DIGEST OF SB 298 (Updated January 29, 2003 9:45 am - DI mw)

Citations Affected: IC 6-8.1.

Synopsis: Tax warrant lists. Requires the department of state revenue (department) to compile monthly from the list of outstanding tax warrants a list of the taxpayers that are subject to a tax warrant that is at least six months old and for at least \$1,000. Requires the department to publish the list on the Internet and to make the list available for inspection and copying.

Effective: July 1, 2003.

Craycraft

January 15, 2003, read first time and referred to Committee on Rules and Legislative Procedure.
January 30, 2003, amended; reassigned to Committee on Finance.

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SB 298—LS 7426/DI 13+



January 31, 2003

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. 298



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 6-8.1-3-16, AS AMENDED BY P.L.192-2002(ss),
2 SECTION 141, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2003]: Sec. 16. (a) The department shall
4 prepare a list of all outstanding tax warrants for listed taxes each
5 month. The list shall identify each taxpayer liable for a warrant by
6 name, address, amount of tax, and either Social Security number or
7 employer identification number. Unless the department renews the
8 warrant, the department shall exclude from the list a warrant issued
9 more than ten (10) years before the date of the list. The department
10 shall certify a copy of the list to the bureau of motor vehicles.

11 (b) The department shall prescribe and furnish tax release forms for
12 use by tax collecting officials. A tax collecting official who collects
13 taxes in satisfaction of an outstanding warrant shall issue to the
14 taxpayers named on the warrant a tax release stating that the tax has
15 been paid. The department may also issue a tax release:

16 (1) to a taxpayer who has made arrangements satisfactory to the
17 department for the payment of the tax; or

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- 1 (2) by action of the commissioner under IC 6-8.1-8-2(k).
- 2 (c) The department may not issue or renew:
- 3 (1) a certificate under IC 6-2.5-8;
- 4 (2) a license under IC 6-6-1.1 or IC 6-6-2.5; or
- 5 (3) a permit under IC 6-6-4.1;
- 6 to a taxpayer whose name appears on the most recent monthly warrant
- 7 list, unless that taxpayer pays the tax, makes arrangements satisfactory
- 8 to the department for the payment of the tax, or a release is issued
- 9 under IC 6-8.1-8-2(k).
- 10 (d) The bureau of motor vehicles shall, before issuing the title to a
- 11 motor vehicle under IC 9-17, determine whether the purchaser's or
- 12 assignee's name is on the most recent monthly warrant list. If the
- 13 purchaser's or assignee's name is on the list, the bureau shall enter as
- 14 a lien on the title the name of the state as the lienholder unless the
- 15 bureau has received notice from the commissioner under
- 16 IC 6-8.1-8-2(k). The tax lien on the title:
- 17 (1) is subordinate to a perfected security interest (as defined and
- 18 perfected in accordance with IC 26-1-9.1); and
- 19 (2) shall otherwise be treated in the same manner as other title
- 20 liens.
- 21 (e) The commissioner is the custodian of all titles for which the state
- 22 is the sole lienholder under this section. Upon receipt of the title by the
- 23 department, the commissioner shall notify the owner of the
- 24 department's receipt of the title.
- 25 (f) The department shall reimburse the bureau of motor vehicles for
- 26 all costs incurred in carrying out this section.
- 27 (g) Notwithstanding IC 6-8.1-8, a person who is authorized to
- 28 collect taxes, interest, or penalties on behalf of the department under
- 29 IC 6-3 or IC 6-3.5 may not, except as provided in subsection (h) or (i),
- 30 receive a fee for collecting the taxes, interest, or penalties if:
- 31 (1) the taxpayer pays the taxes, interest, or penalties as
- 32 consideration for the release of a lien placed under subsection (d)
- 33 on a motor vehicle title; or
- 34 (2) the taxpayer has been denied a certificate or license under
- 35 subsection (c) within sixty (60) days before the date the taxes,
- 36 interest, or penalties are collected.
- 37 (h) In the case of a sheriff, subsection (g) does not apply if:
- 38 (1) the sheriff collects the taxes, interest, or penalties within sixty
- 39 (60) days after the date the sheriff receives the tax warrant; or
- 40 (2) the sheriff collects the taxes, interest, or penalties through the
- 41 sale or redemption, in a court proceeding, of a motor vehicle that
- 42 has a lien placed on its title under subsection (d).

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(i) In the case of a person other than a sheriff:
(1) subsection (g)(2) does not apply if the person collects the taxes, interests, or penalties within sixty (60) days after the date the commissioner employs the person to make the collection; and
(2) subsection (g)(1) does not apply if the person collects the taxes, interest, or penalties through the sale or redemption, in a court proceeding, of a motor vehicle that has a lien placed on its title under subsection (d).

(j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting information from disclosure by the department does not apply to this subsection. From the list prepared under subsection (a), the department shall compile each month a list of the taxpayers subject to tax warrants that:

- (1) were issued at least six (6) months before the date of the list; and**
- (2) are for amounts that exceed one thousand dollars (\$1,000).**

The list compiled under this subsection must identify each taxpayer liable for a warrant by name, address, and amount of tax. The department shall publish the list compiled under this subsection on the Internet and make the list available for public inspection and copying under IC 5-14-3.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 298, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Finance.

(Reference is to SB 298 as introduced.)

GARTON, Chairperson

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