

HOUSE BILL No. 1017

DIGEST OF INTRODUCED BILL

Citations Affected: IC 13-23-12-7.

Synopsis: Underground storage tank fee penalties. Reduces the penalty for failure to pay underground storage tank registration fees. Authorizes a refund of part of a penalty paid after June 30, 2001, and before the reduction.

Effective: July 1, 2004.

Grubb, Wolkins, Bottorff

December 4, 2003, read first time and referred to Committee on Environmental Affairs.

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Second Regular Session 113th General Assembly (2004)

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 2003 Regular Session of the General Assembly.

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HOUSE BILL No. 1017



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

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

1 SECTION 1. IC 13-23-12-7, AS AMENDED BY P.L.14-2001,
2 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2004]: Sec. 7. (a) An owner of an underground storage tank
4 who:
5 (1) is required to pay the fee under section 1 of this chapter; and
6 (2) fails to pay the fee when due as established under section 2 of
7 this chapter;
8 shall be assessed a penalty of not more than two ~~thousand~~ **hundred**
9 dollars ~~(\$2,000)~~ **(\$200)** per underground storage tank for each year that
10 passes after the fee becomes due and before the fee is paid.
11 (b) Except as provided in subsection (c), each penalty assessed
12 under this section and collected from the owner of an underground
13 petroleum storage tank shall be deposited as follows:
14 (1) Fifty percent (50%) shall be deposited in the petroleum trust
15 fund.
16 (2) Fifty percent (50%) shall be deposited in the excess liability
17 trust fund.



1 (c) Penalties assessed under this section and collected from owners
 2 of underground storage tanks used to contain regulated substances
 3 other than petroleum shall be deposited in the hazardous substances
 4 response trust fund.

5 (d) The penalty set forth in this section is in addition to the penalties
 6 that may be imposed under the following:

7 (1) IC 13-23-14-2.

8 (2) IC 13-23-14-3.

9 (3) IC 13-23-14-4.

10 (4) IC 13-30-4.

11 (5) IC 13-30-5.

12 (6) IC 13-30-6.

13 (7) IC 13-30-8.

14 SECTION 2. [EFFECTIVE JULY 1, 2004] (a) **An owner of an**
 15 **underground storage tank that paid after June 30, 2001, a penalty**
 16 **under IC 13-23-12-7, as in effect on July 1, 2001, is entitled to a**
 17 **refund in the amount by which the penalty paid exceeds the**
 18 **amount of a penalty determined based on two hundred dollars**
 19 **(\$200) per underground storage tank for each year that passed**
 20 **after the fee under IC 13-23-12-1 became due and before the fee**
 21 **was paid. No interest is payable on the refund.**

22 (b) **An owner of an underground storage tank may file a claim**
 23 **for a refund under subsection (a). The claim must be filed with the**
 24 **department of state revenue not later than September 1, 2004, on**
 25 **a form prescribed by the department. The department shall mail**
 26 **notice of its final determination on the claim to the owner not later**
 27 **than November 1, 2004. The owner may appeal the final**
 28 **determination of the department to the tax court. The appeal must**
 29 **be filed not more than ninety (90) days after the date the**
 30 **department mails the notice of its final determination to the owner.**

31 (c) **Refunds under this SECTION are made from:**

32 (1) **the hazardous substances response trust fund established**
 33 **by IC 13-25-4-1;**

34 (2) **the underground petroleum storage tank excess liability**
 35 **trust fund established by IC 13-23-7-1; and**

36 (3) **the underground petroleum storage tank trust fund**
 37 **established by IC 13-23-6-1;**

38 **in the proportion in which the refunded penalties were deposited**
 39 **into those funds. There is appropriated from those funds to the**
 40 **department of state revenue the amounts necessary to make the**
 41 **refunds under this SECTION for the period beginning July 1, 2004,**
 42 **and ending June 30, 2005.**

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1 (d) This SECTION expires July 1, 2005.

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