
HOUSE BILL No. 1295

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.5; IC 6-6-5.1; IC 6-8.1-1-1.

Synopsis: Vehicle taxation. Exempts antique motor vehicles from the motor vehicle excise surtax and the wheel tax. Provides that recreational vehicles and truck campers are subject to an excise tax instead of the property tax on personal property.

Effective: January 1, 2005.

Reske

January 15, 2004, read first time and referred to Committee on Ways and Means.

C
O
P
Y



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.

C
o
p
y

HOUSE BILL No. 1295



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 6-3.5-4-17 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2005]: **Sec. 17. Notwithstanding any other law, an**
- 4 **antique motor vehicle (as defined in IC 9-13-2-3) that is registered**
- 5 **under IC 9-18-12 is exempt from the surtax imposed under this**
- 6 **chapter.**
- 7 SECTION 2. IC 6-3.5-5-4 IS AMENDED TO READ AS
- 8 FOLLOWS [EFFECTIVE JANUARY 1, 2005]: Sec. 4. A vehicle is
- 9 exempt from the wheel tax imposed under this chapter if the vehicle is:
- 10 (1) owned by this state;
- 11 (2) owned by a state agency of this state;
- 12 (3) owned by a political subdivision of this state;
- 13 (4) subject to the annual license excise surtax imposed under
- 14 IC 6-3.5-4; **or**
- 15 (5) a bus owned and operated by a religious or nonprofit youth
- 16 organization and used to haul persons to religious services or for
- 17 the benefit of their members; **or**



1 (6) an antique motor vehicle (as defined in IC 9-13-2-3) that
2 is registered under IC 9-18-12.

3 SECTION 3. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS
4 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2005]:

6 Chapter 5.1. Excise Tax on Recreational Vehicles and Truck
7 Campers

8 Sec. 1. This chapter does not apply to the following:

9 (1) A vehicle subject to the motor vehicle excise tax under
10 IC 6-6-5.

11 (2) A vehicle owned or leased and operated by the United
12 States, the state, or political subdivisions of the state.

13 (3) A mobile home.

14 (4) A vehicle assessed under IC 6-1.1-8.

15 (5) A vehicle subject to the commercial vehicle excise tax
16 under IC 6-6-5.5.

17 (6) A trailer subject to the annual excise tax imposed under
18 IC 6-6-5-5.5.

19 (7) A bus (as defined in IC 9-13-2-17(a)).

20 (8) A vehicle owned or leased and operated by an institution
21 of higher education (as defined in IC 6-3-3-5(d)).

22 (9) A vehicle owned or leased and operated by a volunteer fire
23 department (as defined in IC 36-8-12-2).

24 (10) A vehicle owned or leased and operated by a volunteer
25 emergency ambulance service that:

26 (A) meets the requirements of IC 16-31; and

27 (B) has only members that serve for no compensation or a
28 nominal annual compensation of not more than three
29 thousand five hundred dollars (\$3,500).

30 (11) A vehicle that is exempt from the payment of registration
31 fees under IC 9-18-3-1.

32 (12) A farm wagon.

33 (13) A recreational vehicle or truck camper in the inventory
34 of recreational vehicles and truck campers held for sale by a
35 manufacturer, distributor, or dealer in the course of business.

36 Sec. 2. As used in this chapter, "bureau" means the bureau of
37 motor vehicles.

38 Sec. 3. As used in this chapter, "last preceding annual excise tax
39 liability" means the amount of excise tax liability to which a
40 recreational vehicle or truck camper was subject on the owner's
41 last preceding regular annual registration date or:

42 (1) to which the recreational vehicle would have been subject

C
o
p
y



1 if the vehicle had been registered; or
 2 (2) in the case of a truck camper, to which the truck camper
 3 would have been subject if the truck camper had been owned
 4 by the owner and located in Indiana;
 5 on the owner's last preceding regular annual registration date.

6 Sec. 4. As used in this chapter, "mobile home" has the meaning
 7 set forth in IC 6-1.1-7-1.

8 Sec. 5. As used in this chapter, "owner" means:
 9 (1) in the case of a recreational vehicle, the person in whose
 10 name the vehicle is registered under IC 9-18; or
 11 (2) in the case of a truck camper, the person holding title to
 12 the truck camper.

13 Sec. 6. As used in this chapter, "recreational vehicle" has the
 14 meaning set forth in IC 9-13-2-150.

15 Sec. 7. As used in this chapter, "trailer" has the meaning set
 16 forth in IC 9-13-2-184(a).

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

20 Sec. 9. As used in this chapter, "vehicle" has the meaning set
 21 forth in IC 9-13-2-196(a).

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

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

29 (c) A recreational vehicle subject to this chapter may not be
 30 assessed as personal property for the purpose of the assessment
 31 and levy of personal property taxes and is not subject to ad
 32 valorem taxes, regardless of whether the recreational vehicle is
 33 registered under the motor vehicle registration laws. A person may
 34 not be required to give proof of the payment of ad valorem
 35 property taxes as a condition to the registration of any recreational
 36 vehicle subject to the tax imposed by this chapter.

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

40 Sec. 11. As the basis for measuring the tax imposed by this
 41 chapter, the bureau shall determine the value of each recreational
 42 vehicle and truck camper as of the time it is first offered for sale as

C
 O
 P
 Y



1 a new recreational vehicle or truck camper in Indiana. The bureau
 2 shall adopt rules under IC 4-22-2 for determining the value of
 3 recreational vehicles and truck campers by using:

- 4 (1) the factory advertised delivered price or the port of entry
 5 price; or
 6 (2) any other information available.

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

11	Class	I	less than \$ 2,250	
12	Class	II	at least \$ 2,250	but less than \$ 4,000
13	Class	III	at least \$ 4,000	but less than \$ 7,000
14	Class	IV	at least \$ 7,000	but less than \$10,000
15	Class	V	at least \$10,000	but less than \$15,000
16	Class	VI	at least \$15,000	but less than \$22,000
17	Class	VII	at least \$22,000	but less than \$30,000
18	Class	VIII	at least \$30,000	but less than \$42,500
19	Class	IX	at least \$42,500	but less than \$50,000
20	Class	X	at least \$50,000	but less than \$60,000
21	Class	XI	at least \$60,000	but less than \$70,000
22	Class	XII	at least \$70,000	but less than \$80,000
23	Class	XIII	at least \$80,000	but less than \$90,000
24	Class	XIV	at least \$90,000	but less than \$100,000
25	Class	XV	at least \$100,000	but less than \$150,000
26	Class	XVI	at least \$150,000	but less than \$200,000
27	Class	XVII	at least \$200,000	

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

32 (b) If a person that owns a recreational vehicle or truck camper
 33 is entitled to an ad valorem property tax assessed valuation
 34 deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or
 35 IC 6-1.1-12-17.4 in a year in which an excise tax is imposed by this
 36 chapter and any part of the deduction is unused after allowance of
 37 the deduction on real property and personal property owned by the
 38 person, the person is entitled to a credit that reduces the annual
 39 excise tax imposed by this chapter. The amount of the credit is
 40 equal to the amount of the unused deduction multiplied by three (3)
 41 divided by one hundred (100). The county auditor shall, upon
 42 request, furnish a certified statement to the person verifying the

C
o
p
y



1 credit allowable under this section. The statement shall be
2 presented to and retained by the bureau to support the credit.

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

5	Year of					
6	Manufacture	I	II	III	IV	V
7	1st	\$15	\$36	\$50	\$59	\$103
8	2nd	12	31	43	51	91
9	3rd	12	26	35	41	75
10	4th	12	20	28	38	62
11	5th	12	15	20	34	53
12	6th	12	12	15	26	41
13	7th	12	12	12	16	32
14	8th	12	12	12	13	21
15	9th	12	12	12	12	13
16	10th	12	12	12	12	12
17	and thereafter					
18	Year of					
19	Manufacture	VI	VII	VIII		
20	1st	\$164	\$241	\$346		
21	2nd	148	212	302		
22	3rd	131	185	261		
23	4th	110	161	223		
24	5th	89	131	191		
25	6th	68	108	155		
26	7th	53	86	126		
27	8th	36	71	97		
28	9th	23	35	48		
29	10th	12	12	17		
30	and thereafter					
31	Year of					
32	Manufacture	IX	X	XI	XII	
33	1st	\$470	\$667	\$879	\$1,045	
34	2nd	412	572	763	907	
35	3rd	360	507	658	782	
36	4th	307	407	574	682	
37	5th	253	341	489	581	
38	6th	204	279	400	475	
39	7th	163	224	317	377	
40	8th	116	154	214	254	
41	9th	55	70	104	123	
42	10th	25	33	46	55	

**C
o
p
y**



1 and thereafter
2 Year of
3 Manufacture XIII XIV XV XVI XVII
4 1st \$1,235 \$1,425 \$1,615 \$1,805 \$2,375
5 2nd 1,072 1,236 1,401 1,566 2,060
6 3rd 924 1,066 1,208 1,350 1,777
7 4th 806 929 1,053 1,177 1,549
8 5th 687 793 898 1,004 1,321
9 6th 562 648 734 821 1,080
10 7th 445 514 582 651 856
11 8th 300 346 392 439 577
12 9th 146 168 190 213 280
13 10th 64 74 84 94 123
14 and thereafter.

15 (d) Each recreational vehicle or truck camper shall be taxed as
16 a recreational vehicle or truck camper in its first year of
17 manufacture throughout the calendar year in which a vehicle of
18 that make and model is first offered for sale in Indiana. However,
19 a recreational vehicle or a truck camper of a make and model first
20 offered for sale in Indiana after August 1 of any year shall continue
21 to be taxed as a recreational vehicle or truck camper in its first
22 year of manufacture until the end of the calendar year following
23 the year in which it is first offered for sale. Thereafter, the
24 recreational vehicle or truck camper shall be considered to have
25 aged one (1) year as of January 1 of each year.

26 Sec. 14. (a) Except as provided in this chapter, the excise tax
27 imposed on a recreational vehicle under this chapter is payable for
28 each registration year by the owner in respect to a recreational
29 vehicle required to be registered for the registration year as
30 provided in the motor vehicle laws of Indiana. Except as provided
31 in section 15 of this chapter, the excise tax is due on or before the
32 regular annual registration date in each year on or before which
33 the owner is required under the state motor vehicle registration
34 laws to register vehicles, and the excise tax shall be paid to the
35 bureau at the time the vehicle is registered by the owner as
36 provided in the state motor vehicle registration laws. A vehicle
37 subject to taxation under this chapter shall be registered by the
38 owner as being taxable in the county of the owner's residence. The
39 payment of the excise tax imposed by this chapter is a condition to
40 the right to register or reregister the recreational vehicle and is in
41 addition to all other conditions prescribed by law.

42 (b) The excise tax imposed on a truck camper under this chapter

COPY



1 is due on or before the annual registration date in each year on or
2 before which the owner is required under the state motor vehicle
3 registration laws to register vehicles. The excise tax on the truck
4 camper must be paid to the bureau. A truck camper subject to
5 taxation under this chapter is taxable in the county of the owner's
6 residence.

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

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

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

25 (c) If a recreational vehicle is acquired, is brought into Indiana,
26 or for any other reason becomes subject to registration after
27 January 1 of any year, the owner may pay the applicable
28 registration fee on the vehicle as provided in the motor vehicle
29 registration laws and may pay any excise tax due on the
30 recreational vehicle for the remainder of the annual registration
31 year and simultaneously register the recreational vehicle and pay
32 the applicable registration fee and the excise tax due for the next
33 succeeding annual registration year.

34 (d) Except as provided in subsection (g), a reduction in the
35 applicable annual excise tax may not be allowed to an Indiana
36 resident applicant upon registration of a recreational vehicle that
37 was owned by the applicant on or before the registrant's annual
38 registration period. A recreational vehicle owned by an Indiana
39 resident applicant that was located in and registered for use in
40 another state during the same calendar year is entitled to the same
41 reduction when registered in Indiana.

42 (e) The owner of a recreational vehicle who sells the recreational

C
o
p
y



1 vehicle in a year in which the owner has paid the tax imposed by
2 this chapter shall receive a credit equal to the remainder of:

- 3 (1) the tax paid for the recreational vehicle; minus
4 (2) ten percent (10%) for each full or partial calendar month
5 that has elapsed in the registrant's annual registration year
6 before the date of the sale.

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

20 (f) Subject to the requirements of subsection (h), the owner of a
21 recreational vehicle that is destroyed in a year in which the owner
22 has paid the tax imposed by this chapter and the recreational
23 vehicle is not replaced by a replacement vehicle for which a credit
24 is issued under this section is entitled to a refund in an amount
25 equal to ten percent (10%) of the tax paid for each full calendar
26 month remaining in the registrant's annual registration year after
27 the date of destruction, but only upon presentation or return to the
28 bureau of the following:

- 29 (1) A request for refund on a form furnished by the bureau.
30 (2) A statement of proof of destruction on an affidavit
31 furnished by the bureau.
32 (3) The license plate from the recreational vehicle.
33 (4) The registration from the recreational vehicle.

34 However, the refund may not exceed ninety percent (90%) of the
35 tax paid on the destroyed recreational vehicle. The amount shall be
36 refunded by a warrant issued by the auditor of the county that
37 received the excise tax revenue and shall be paid out of the special
38 account created under section 21 of this chapter for settlement of
39 the excise tax collections. For purposes of this subsection, a
40 recreational vehicle is considered destroyed if the cost of repair of
41 damages suffered by the recreational vehicle exceeds the
42 recreational vehicle's fair market value.

**C
O
P
Y**



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

5 (1) If the name change requires the owner to register sooner
 6 than the owner would have been required to register if there
 7 had been no name change, the owner shall, at the time the
 8 name change is reported, be authorized a refund from the
 9 county treasurer in the amount of the product of:

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

12 (B) the number of full calendar months between the
 13 owner's new regular annual registration month and the
 14 next succeeding regular annual registration month that is
 15 based on the owner's former name.

16 (2) If the name change requires the owner to register later
 17 than the owner would have been required to register if there
 18 had been no name change, the recreational vehicle is subject
 19 to excise tax for the period between the month in which the
 20 owner would have been required to register if there had been
 21 no name change and the new regular annual registration
 22 month in the amount of the product of:

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

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

31 (h) To claim a refund under subsection (f) for a recreational
 32 vehicle that is destroyed, the owner of the recreational vehicle must
 33 present to the bureau of motor vehicles a valid registration for the
 34 recreational vehicle within ninety (90) days of the date that it was
 35 destroyed. The bureau shall then fix the amount of the refund that
 36 the owner is entitled to receive.

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

38 (b) In respect to a truck camper that has been acquired, has
 39 been brought into Indiana, or for any other reason becomes subject
 40 to taxation after the regular annual registration date in the year on
 41 or before which the owner of the truck camper is required under
 42 the state motor vehicle registration laws to register vehicles, the tax

C
O
P
Y



1 imposed by this chapter is due and payable at the time the truck
 2 camper is acquired, is brought into Indiana, or otherwise becomes
 3 subject to taxation under this chapter. The amount of tax to be
 4 paid by the owner for the remainder of the year shall be reduced
 5 by ten percent (10%) for each full calendar month that has elapsed
 6 since the regular annual registration date in the year fixed by the
 7 state motor vehicle registration laws for annual registration by the
 8 owner. The tax shall be paid within thirty (30) days of the date on
 9 which the truck camper is acquired, is brought into Indiana, or
 10 otherwise becomes subject to taxation under this chapter.

11 (c) If a truck camper is acquired, is brought into Indiana, or for
 12 any other reason becomes subject to taxation under this chapter
 13 after January 1 of any year, the owner may pay any excise tax due
 14 on the truck camper for the remainder of the annual registration
 15 year and simultaneously pay the excise tax due for the next
 16 succeeding annual registration year.

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

- 20 (1) the tax paid for the truck camper; reduced by
- 21 (2) ten percent (10%) for each full or partial calendar month
- 22 that has elapsed in the owner's annual registration year
- 23 before the date of the sale.

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

37 (e) Subject to the requirements of subsection (g), the owner of
 38 a truck camper that is destroyed in a year in which the owner has
 39 paid the tax imposed by this chapter and the truck camper is not
 40 replaced by a replacement camper for which a credit is issued
 41 under this section is entitled to a refund in an amount equal to ten
 42 percent (10%) of the tax paid for each full calendar month

C
O
P
Y



1 remaining in the owner's annual registration year after the date of
2 destruction, but only upon presentation or return to the bureau of
3 the following:

- 4 (1) A request for refund on a form furnished by the bureau.
- 5 (2) A statement of proof of destruction on an affidavit
- 6 furnished by the bureau.

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

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

20 (1) If the name change requires the owner to register a motor
21 vehicle sooner than the owner would have been required to
22 register if there had been no name change, the owner shall, at
23 the time the name change is reported, be authorized a refund
24 from the county treasurer in the amount of the product of:

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

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

- 38 (A) ten percent (10%) of the owner's excise tax liability
- 39 computed as of the time the owner would have been
- 40 required to register a motor vehicle if there had been no
- 41 name change; multiplied by
- 42 (B) the number of full calendar months between the month

C
O
P
Y



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

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; 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

C
O
P
Y



1 the same period for which the tax was paid under this
 2 chapter.
 3 (c) The refund provided under subsection (b) is equal to:
 4 (1) the annual excise tax paid for use of the truck camper by
 5 the owner of the camper for the year; minus
 6 (2) ten percent (10%) of the annual excise tax paid for use of
 7 the truck camper for each full or partial calendar month
 8 between the date the annual excise tax was due and the date
 9 the owner registered the truck for use in another state.
 10 Sec. 19. (a) To claim a credit or a refund, or both, under this
 11 chapter, a person must provide a sworn statement to the bureau or
 12 to an agent branch of the bureau that the person is entitled to the
 13 credit or refund, or both, claimed by the person.
 14 (b) The bureau may inspect records of a person claiming a
 15 credit or refund, or both, under this chapter to determine if a
 16 credit or refund, or both, were properly allowed against the excise
 17 tax imposed on a recreational vehicle or truck camper owned by
 18 the person.
 19 (c) If the bureau determines that a credit or refund, or both,
 20 were improperly allowed for a recreational vehicle or truck
 21 camper, the person who claimed the credit or refund, or both, shall
 22 pay the bureau an amount equal to the credit or refund, or both,
 23 improperly allowed to the person plus a penalty of ten percent
 24 (10%) of the credit or refund, or both, improperly allowed. The tax
 25 collected under this subsection shall be paid to the county treasurer
 26 of the county in which the taxpayer resides. However, a penalty
 27 collected under this subsection shall be retained by the bureau.
 28 Sec. 20. (a) The bureau shall include on all registration forms
 29 suitable spaces for the applicant's Social Security number or
 30 federal tax identification number, the amount of the registration
 31 fee, the amount of excise tax, the amount of a credit, if any,
 32 provided under section 13 of this chapter, and the total amount of
 33 payment due on account of the applicable registration fees and
 34 excise taxes upon the registration of the recreational vehicle. The
 35 forms must include spaces for showing the county, city or town,
 36 township, and address of the place where the owner resides.
 37 (b) The bureau shall list on all registration forms for
 38 recreational vehicles the amount of registration fees and taxes due.
 39 In addition, the bureau shall prepare by December 1 of each year
 40 a schedule showing the excise tax payable on each make and model
 41 of recreational vehicle or truck camper.
 42 Sec. 21. (a) The bureau, in the administration and collection of

C
O
P
Y



1 the annual license excise tax imposed by this chapter, may use the
 2 services and facilities of license branches operated under IC 9-16
 3 in the bureau's administration of the state motor vehicle
 4 registration laws. The license branches may be used in the manner
 5 and to the extent the bureau considers necessary and proper to
 6 implement and effectuate the administration and collection of the
 7 excise tax imposed under this chapter. However, if the bureau uses
 8 the license branches in the collection of excise taxes, the following
 9 apply:

10 (1) The excise taxes collected by each license branch, less any
 11 refunds made by the license branch, shall be deposited daily
 12 by the license branch in a separate account in a depository
 13 designated by the state board of finance. The county treasurer
 14 of the county for which the collections are due may withdraw
 15 funds from the account at least two (2) times each week. The
 16 county treasurer is responsible for the safekeeping and
 17 investment of money withdrawn by the county treasurer
 18 under this subdivision. Before the eleventh day of the month
 19 following the month in which the collections are made, the
 20 bureau shall report the excise taxes collected and refunds
 21 made outside the county to the county treasurer of the county
 22 to which the collections are due and the refunds apply. The
 23 bureau shall forward a copy of the excise tax report to the
 24 county auditor of the county.

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

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

35 (4) Premiums for insurance to protect the funds collected by
 36 license branches against theft shall be paid by the bureau,
 37 except that the bureau may issue blanket coverage for all
 38 branches. The bureau may:

- 39 (A) self-insure to cover the activities of the license
 40 branches; or
- 41 (B) rather than purchase a bond or crime insurance policy
 42 for each branch, purchase a single blanket bond or crime

**C
O
P
Y**



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

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 chapter; and

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

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

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from the person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card

C
O
P
Y



1 vendors that may prohibit such a fee. The fee is a permitted
2 additional charge under IC 24-4.5-3-202.

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

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

- 8 (1) the amount of delinquent taxes; and
 - 9 (2) any penalty or interest described in subsection (a)(7);
- 10 that have been credited to the county under subsection (a). There
11 is appropriated from the state general fund the amount necessary
12 to make the distributions required by this subsection. The county
13 auditor shall apportion and distribute the delinquent tax
14 distributions to the taxing units in the county at the same time and
15 in the same manner as excise taxes are apportioned and distributed
16 under section 22 of this chapter.

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

19 **Sec. 22. (a)** The bureau shall establish procedures necessary for
20 the collection and proper accounting of the tax imposed by this
21 chapter. The necessary forms and records are subject to approval
22 by the state board of accounts.

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

30 (c) The county auditor shall determine the total amount of
31 excise taxes collected for each taxing unit in the county, and the
32 amount collected shall be apportioned and distributed among the
33 respective funds of each taxing unit in the same manner and at the
34 same time as property taxes are apportioned and distributed.

35 (d) The determination under subsection (c) shall be made from
36 copies of vehicle registration forms and receipts for taxes paid on
37 truck campers furnished by the bureau. Before the determination,
38 the county assessor shall, from copies of registration forms and
39 receipts, verify information pertaining to legal residence of persons
40 owning taxable vehicles and truck campers from the assessor's
41 records, to the extent the verification can be made. The county
42 assessor shall further identify and verify from the assessor's

**C
O
P
Y**



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

records the taxing units within which the persons reside.

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

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

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

C
O
P
Y



1 A collection agency shall comply with the requirements concerning
2 the collection of property taxes on behalf of county treasurers and
3 other requirements, including the posting of a bond, as may be
4 established by the bureau.

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

8 (b) For the purpose of limitations on indebtedness of political or
9 municipal corporations imposed by Article 13, Section 1 of the
10 Constitution of the State of Indiana, recreational vehicles and
11 truck campers subject to the excise tax under this chapter are
12 considered to be taxable property within each political or
13 municipal corporation where the owner resides.

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

18 Sec. 29. In the administration and collection of the annual
19 license excise tax as imposed by this chapter, the bureau may
20 coordinate and consolidate the collection of the taxes from each
21 taxpayer as imposed on all recreational vehicles and truck campers
22 owned by a taxpayer following procedures the bureau considers
23 reasonable and feasible, including the revocation of all
24 registrations of recreational vehicles by an owner if the owner
25 willfully fails and refuses to pay the excise tax imposed by this
26 chapter. Upon a revocation of registration, the bureau shall notify
27 the department of state revenue of the name and address of the
28 taxpayer.

29 Sec. 30. There is annually appropriated from the state general
30 fund to the bureau a sum sufficient to defray the expenses incurred
31 by the bureau in the administration of the excise tax provisions of
32 this chapter. Only those expenses that would not be incurred in the
33 administration of the state motor vehicle registration laws shall be
34 paid out of the state general fund. The budget agency shall approve
35 all funds paid from the state general fund as required in this
36 section.

37 SECTION 4. IC 6-8.1-1-1, AS AMENDED BY P.L.192-2002(ss),
38 SECTION 140, IS AMENDED TO READ AS FOLLOWS
39 [EFFECTIVE JANUARY 1, 2005]: Sec. 1. "Listed taxes" or "taxes"
40 includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5);
41 the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax
42 (IC 4-33-13); the gross income tax (IC 6-2.1) (repealed); the utility

C
o
p
y



1 receipts tax (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5);
 2 the adjusted gross income tax (IC 6-3); the supplemental net income
 3 tax (IC 6-3-8) (repealed); the county adjusted gross income tax
 4 (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county
 5 economic development income tax (IC 6-3.5-7); the municipal option
 6 income tax (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the
 7 financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the
 8 alternative fuel permit fee (IC 6-6-2.1); the special fuel tax
 9 (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax
 10 collected under a reciprocal agreement under IC 6-8.1-3; the motor
 11 vehicle excise tax (IC 6-6-5); **the excise tax imposed on recreational
 12 vehicles and truck campers (IC 6-6-5.1)**; the commercial vehicle
 13 excise tax (IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6);
 14 the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor
 15 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider
 16 excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the
 17 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
 18 (IC 6-9); the various county food and beverage taxes (IC 6-9); the
 19 county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
 20 (IC 16-44-2); the emergency and hazardous chemical inventory form
 21 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
 22 and IC 9-30); the fees and penalties assessed for overweight vehicles
 23 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
 24 the solid waste management fee (IC 13-20-22); and any other tax or fee
 25 that the department is required to collect or administer.

26 SECTION 5. [EFFECTIVE JANUARY 1, 2005] (a) **The**
 27 **definitions in IC 6-6-5.1, as added by this act, apply throughout this**
 28 **SECTION.**

29 (b) **IC 6-6-5.1, as added by this act, applies to recreational**
 30 **vehicles registered and truck campers located in Indiana after**
 31 **December 31, 2004.**

32 (c) **A recreational vehicle or a truck camper, except for a**
 33 **recreational vehicle or truck camper held in the inventory of**
 34 **vehicles and truck campers held for sale by a manufacturer,**
 35 **distributor, or dealer in the course of business, may not be assessed**
 36 **as personal property for the purpose of the assessment and levy of**
 37 **personal property taxes after December 31, 2004.**

38 (d) **This subsection applies only to a recreational vehicle or**
 39 **truck camper that is subject to the excise tax imposed by**
 40 **IC 6-6-5.1, as added by this act. A taxpayer is entitled to a credit**
 41 **against the ad valorem property tax imposed on a recreational**
 42 **vehicle or truck camper owned or possessed by the taxpayer that**

C
o
p
y



1 is first due and payable in 2005. The amount of credit equals the
 2 total amount of ad valorem property tax on the same recreational
 3 vehicles or truck campers that the taxpayer is required to pay on
 4 each installment due under IC 6-1.1-22-9 during calendar year
 5 2005 to a taxing unit or units that have imposed the property taxes
 6 for collection in calendar year 2005 based on a March 1, 2004,
 7 assessment.

8 (e) This SECTION expires January 1, 2007.

9 SECTION 6. [EFFECTIVE JANUARY 1, 2005] (a) The definitions
 10 in IC 6-6-5.1, as added by this act, apply throughout this
 11 SECTION.

12 (b) The bureau of motor vehicles shall certify to the department
 13 of local government finance the amount of excise tax collected
 14 under IC 6-6-5.1, as added by this act, and distributed to each
 15 county auditor in calendar year 2005 that is attributable to the tax
 16 imposed on recreational vehicles and truck campers under
 17 IC 6-6-5.1, as added by this act.

18 (c) Each county auditor shall certify to the department of local
 19 government finance the amount of excise tax collected under
 20 IC 6-6-5.1, as added by this act, and distributed to each taxing unit
 21 in the county in calendar year 2005 that is attributable to the tax
 22 imposed on recreational vehicles and truck campers under
 23 IC 6-6-5.1, as added by this act.

24 (d) This SECTION expires January 1, 2007.

25 SECTION 7. [EFFECTIVE JANUARY 1, 2005] (a) For property
 26 taxes due and payable in calendar year 2006, the department of
 27 local government finance shall make a one (1) time reduction in the
 28 maximum ad valorem property tax levy for each taxing unit to
 29 account for the removal of assessed value under IC 6-6-5.1, as
 30 added by this act, by the amount of excise tax distributed to the
 31 unit under IC 6-6-5.1, as added by this act. The reduction applies
 32 to all subsequent calendar years.

33 (b) This SECTION expires January 1, 2007.

34 SECTION 8. [EFFECTIVE JANUARY 1, 2005] (a) IC 6-3.5-4-17,
 35 as added by this act, applies to registration years beginning after
 36 December 31, 2004.

37 (b) IC 6-3.5-5-4, as amended by this act, applies to registration
 38 years beginning after December 31, 2004.

C
o
p
y

