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# HOUSE BILL No. 1295

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-2-7; IC 6-6-5.1; IC 6-8.1; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2-1.

**Synopsis:** Excise tax on recreational vehicles. Provides that recreational vehicles and truck campers are subject to an excise tax instead of the property tax on personal property beginning January 1, 2008.

**Effective:** January 1, 2007.

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### Saunders, Reske

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January 10, 2006, read first time and referred to Committee on Ways and Means.

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Second Regular Session 114th General Assembly (2006)

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 2005 Regular Session of the General Assembly.

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# 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 6-1.1-2-7 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 7. The following
- 3 property is not subject to assessment and taxation under this article:
- 4 (1) A commercial vessel that is subject to the net tonnage tax
- 5 imposed under IC 6-6-6.
- 6 (2) A motor vehicle or trailer that is subject to the annual license
- 7 excise tax imposed under IC 6-6-5.
- 8 (3) A boat that is subject to the boat excise tax imposed under
- 9 IC 6-6-11.
- 10 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
- 11 the cemetery:
- 12 (A) does not have a board of directors, board of trustees, or
- 13 other governing authority other than the state or a political
- 14 subdivision; and
- 15 (B) has had no business transaction during the preceding
- 16 calendar year.
- 17 (5) A commercial vehicle that is subject to the annual excise tax



1 imposed under IC 6-6-5.5.

2 **(6) A recreational vehicle or truck camper that is subject to**  
3 **the annual excise tax imposed under IC 6-6-5.1.**

4 SECTION 2. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS  
5 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
6 JANUARY 1, 2007]:

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

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

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

12 **(2) A vehicle owned or leased and operated by the United**  
13 **States, the state, or a political subdivision of the state.**

14 **(3) A mobile home.**

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

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

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

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

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

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

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

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

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

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

33 **(12) A farm wagon.**

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

37 **Sec. 2. As used in this chapter, "bureau" refers to the bureau of**  
38 **motor vehicles.**

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

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1           (1) the recreational vehicle would have been subject if the  
 2 recreational vehicle had been registered; or  
 3           (2) the truck camper would have been subject if the truck  
 4 camper had been owned 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 recreational 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(a).  
 15       Sec. 7. As used in this chapter, "trailer" has the meaning set  
 16 forth in IC 6-6-5-1(h).  
 17       Sec. 8. As used in this chapter, "truck camper" means a device  
 18 without motive power that is installed in the bed of a truck to  
 19 provide living quarters for persons traveling on 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) Beginning January 1, 2008, there is imposed an  
 23 annual license excise tax on recreational vehicles and truck  
 24 campers. The excise tax is imposed instead of the ad valorem  
 25 property tax levied for state or local purposes but in addition to  
 26 any registration fees imposed on 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 after December 31, 2006, and  
 32 is not subject to ad valorem taxes, regardless of whether the  
 33 recreational vehicle is registered under the motor vehicle  
 34 registration laws. A person may not be required to give proof of  
 35 the payment of ad valorem taxes as a condition to the registration  
 36 of a recreational 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 after December 31, 2006, and is not subject  
 40 to ad valorem taxes.  
 41       Sec. 11. As the basis for measuring the tax imposed by this  
 42 chapter, the bureau shall determine the value of each recreational

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

5 (1) the factory advertised delivered price or the port of entry  
 6 price; or

7 (2) any other information available.

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

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

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

34 (b) If a person who owns a recreational vehicle or truck camper  
 35 is entitled to an ad valorem property tax assessed valuation  
 36 deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or  
 37 IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter  
 38 and any part of the deduction is unused after allowance of the  
 39 deduction on real property and personal property owned by the  
 40 person, the person is entitled to a credit that reduces the annual tax  
 41 imposed by this chapter. The amount of the credit is determined by  
 42 multiplying the amount of the unused deduction by three (3) and

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1 dividing the result by one hundred (100). The county auditor shall,  
 2 upon request, furnish a certified statement to the person verifying  
 3 the credit allowable under this section. The statement shall be  
 4 presented to and retained by the bureau to support the credit.

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

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

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1	9th .....	55	70	104	123	
2	10th .....	25	33	46	55	
3	and thereafter					
4	Year of					
5	Manufacture	XIII	XIV	XV	XVI	XVII
6	1st .....	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
7	2nd .....	1,072	1,236	1,401	1,566	2,060
8	3rd .....	924	1,066	1,208	1,350	1,777
9	4th .....	806	929	1,053	1,177	1,549
10	5th .....	687	793	898	1,004	1,321
11	6th .....	562	648	734	821	1,080
12	7th .....	445	514	582	651	856
13	8th .....	300	346	392	439	577
14	9th .....	146	168	190	213	280
15	10th .....	64	74	84	94	123
16	and thereafter.					

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

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

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1 all other conditions prescribed by law.

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

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

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

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

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

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

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1           (e) The owner of a recreational vehicle who sells the recreational  
 2 vehicle in a year in which the owner has paid the tax imposed by  
 3 this chapter shall receive a credit equal to the remainder of:  
 4           (1) the tax paid for the recreational vehicle; minus  
 5           (2) ten percent (10%) for each full or partial calendar month  
 6 that has elapsed in the registrant's annual registration year  
 7 before the date of the sale.

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

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

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

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

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recreational vehicle's fair market value.

(g) To claim a refund under subsection (f) for a recreational vehicle that is destroyed, the owner of the recreational vehicle must present to the bureau a valid registration for the recreational vehicle within ninety (90) days after the date that the recreational vehicle was destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

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

(1) If the name change requires the owner to register sooner than the owner would have been required to 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 beginning after the owner's new regular annual registration month and ending before 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 later than the owner would have been required to register if there had been no name change, the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before 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 if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month.

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

(b) In respect to a truck camper that has been acquired, has been brought into Indiana, or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under

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

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

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

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

22 (2) ten percent (10%) for each full or partial calendar month  
 23 that has elapsed in the owner's annual registration year  
 24 before the date of the sale.

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

38 (e) Subject to the requirements of subsection (f), if a truck  
 39 camper is destroyed in a year in which the owner has paid the tax  
 40 imposed by this chapter and the truck camper is not replaced by a  
 41 replacement truck camper for which a credit is issued under this  
 42 section, the owner is entitled to a refund in an amount equal to ten

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1 percent (10%) of the tax paid for each full calendar month  
2 remaining in the owner's annual registration year after the date of  
3 destruction, but only upon presentation or return to the bureau of  
4 the following:

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

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

17 (f) To claim a refund under subsection (e) for a truck camper  
18 that is destroyed, the owner of the truck camper must present to  
19 the bureau a valid receipt for the excise tax paid under this chapter  
20 on the truck camper within ninety (90) days after the date that the  
21 truck camper was destroyed. The bureau shall then fix the amount  
22 of the refund that the owner is entitled to receive.

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

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

- 32 (A) ten percent (10%) of the owner's last preceding annual  
33 excise tax liability; multiplied by
- 34 (B) the number of full calendar months beginning after the  
35 owner's new regular annual registration month and ending  
36 before the next succeeding regular annual registration  
37 month that is based on the owner's former name.

- 38 (2) If the name change requires the owner to register a motor  
39 vehicle later than the owner would have been required to  
40 register if there had been no name change, the truck camper  
41 is subject to excise tax for the period beginning after the  
42 month in which the owner would have been required to

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1 register if there had been no name change and ending before  
 2 the new regular annual registration month in the amount of  
 3 the product of:

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

8 (B) the number of full calendar months beginning after the  
 9 month in which the owner would have been required to  
 10 register a motor vehicle if there had been no name change  
 11 and ending before the owner's new regular annual  
 12 registration month.

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

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

17 (1) registers the recreational vehicle for use in another state;  
 18 and

19 (2) pays tax for use of the recreational vehicle to another state  
 20 for the same period for which the tax was paid under this  
 21 chapter.

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

23 (1) the annual license excise tax paid for use of the  
 24 recreational vehicle by the owner of the vehicle for the year;  
 25 minus

26 (2) ten percent (10%) of the annual license excise tax paid for  
 27 use of the recreational vehicle for each full or partial calendar  
 28 month beginning after the date the annual license excise tax  
 29 was due and ending before the date the owner registered the  
 30 recreational vehicle for use in another state.

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

33 (1) a request for a refund on a form furnished by the bureau;  
 34 and

35 (2) proof that a tax described in subsection (b)(2) was paid.

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

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

40 (1) the owner moves and registers the truck on which the  
 41 truck camper is installed for use in another state;

42 (2) the owner pays tax for use of the truck to another state for

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1 the same period for which the tax was paid under this  
2 chapter; and

3 (3) the truck camper is located and used in the other state for  
4 the same period for which the tax was paid under this  
5 chapter.

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

7 (1) the annual excise tax paid for use of the truck camper by  
8 the owner of the truck camper for the year; minus

9 (2) ten percent (10%) of the annual excise tax paid for use of  
10 the truck camper for each full or partial calendar month  
11 beginning after the date the annual excise tax was due and  
12 ending before the date the owner registered the truck for use  
13 in another state.

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

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

23 (c) If the bureau determines that a credit or refund, or both,  
24 were improperly allowed for a recreational vehicle or truck  
25 camper, the person who claimed the credit or refund, or both, shall  
26 pay the bureau an amount equal to the credit or refund, or both,  
27 improperly allowed to the person plus a penalty of ten percent  
28 (10%) of the credit or refund, or both, improperly allowed. The tax  
29 collected under this subsection shall be paid to the county treasurer  
30 of the county in which the person resides. However, a penalty  
31 collected under this subsection shall be retained by the bureau.

32 Sec. 20. (a) The bureau shall include on all registration forms  
33 suitable spaces for the applicant's Social Security number or  
34 federal tax identification number, the amount of the registration  
35 fee, the amount of excise tax, the amount of a credit, if any,  
36 provided under section 13 of this chapter, and the total amount of  
37 payment due on account of the applicable registration fees and  
38 excise taxes upon the registration of the recreational vehicle. The  
39 forms must include spaces for showing the county, city or town,  
40 township, and address of the place where the owner resides.

41 (b) The bureau shall list on all registration forms for  
42 recreational vehicles the amount of registration fees and taxes due.

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1 In addition, the bureau shall prepare by December 1 of each year  
2 a schedule showing the excise tax payable on each make and model  
3 of recreational vehicle or truck camper.

4 Sec. 21. (a) The bureau, in the administration and collection of  
5 the tax imposed by this chapter, may use the services and facilities  
6 of license branches operated under IC 9-16 in the bureau's  
7 administration of the state motor vehicle registration laws. The  
8 license branches may be used in the manner and to the extent the  
9 bureau considers necessary and proper to implement and  
10 effectuate the administration and collection of the excise tax  
11 imposed under this chapter. However, if the bureau uses the license  
12 branches in the collection of excise taxes, the following apply:

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

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

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

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

42 (A) self-insure to cover the activities of the license

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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 on 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 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 the department's 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 recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue 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 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 a person using the card an official fee that may not exceed the highest transaction charge or discount fee charged

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1 to the bureau by bank card or credit card vendors during the most  
2 recent collection period. The fee may be collected regardless of  
3 retail merchant agreements between the bank card and credit card  
4 vendors that may prohibit such a fee. The fee is a permitted  
5 additional charge under IC 24-4.5-3-202.

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

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

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

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

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

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

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

38 (d) The determination under subsection (c) shall be made from  
39 copies of vehicle registration forms and receipts for excise taxes  
40 paid on truck campers furnished by the bureau. Before the  
41 determination, the county assessor shall, from copies of  
42 registration forms and receipts, verify information pertaining to

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1 legal residence of persons owning taxable vehicles and truck  
 2 campers from the county assessor's records, to the extent the  
 3 verification can be made. The county assessor shall further identify  
 4 and verify from the assessor's records the taxing units within  
 5 which the persons reside.

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

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

20 Sec. 24. The county auditor shall, not later than August 1 of a  
 21 year, furnish to the proper officer of each political subdivision an  
 22 estimate of the money to be distributed to the taxing units under  
 23 this chapter during the next calendar year. The budget of each  
 24 political subdivision must show the estimated amounts to be  
 25 received for each fund for which a property tax is proposed to be  
 26 levied.

27 Sec. 25. (a) An owner of a recreational vehicle who knowingly  
 28 registers the recreational vehicle without paying the tax required  
 29 by this chapter commits a Class B misdemeanor.

30 (b) An employee of the bureau or a branch manager or an  
 31 employee of a license branch office who recklessly issues a  
 32 registration on any recreational vehicle without collecting the tax  
 33 required to be collected with the registration commits a Class B  
 34 misdemeanor.

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

41 Sec. 27. In the administration and collection of the taxes  
 42 imposed by this chapter, the bureau may contract with a collection

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1 agency to collect and receive property taxes on behalf of the county  
2 treasurer and receive and collect on behalf of the bureau the taxes  
3 imposed by this chapter and the registration fees and charges as  
4 the bureau directs. A collection agency shall comply with the  
5 requirements concerning the collection of property taxes on behalf  
6 of county treasurers and other requirements, including the posting  
7 of a bond, as may be established by the bureau.

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

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

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

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

31 SECTION 3. IC 6-8.1-1-1, AS AMENDED BY P.L.214-2005,  
32 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JANUARY 1, 2007]: Sec. 1. "Listed taxes" or "taxes" includes only the  
34 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the river boat  
35 admissions tax (IC 4-33-12); the river boat wagering tax (IC 4-33-13);  
36 the gross income tax (IC 6-2.1) (repealed); the utility receipts tax  
37 (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted  
38 gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8)  
39 (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the  
40 county option income tax (IC 6-3.5-6); the county economic  
41 development income tax (IC 6-3.5-7); the municipal option income tax  
42 (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial

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

20 SECTION 4. IC 6-8.1-5-2 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 2. (a) Except as  
 22 otherwise provided in this section, the department may not issue a  
 23 proposed assessment under section 1 of this chapter more than three (3)  
 24 years after the latest of the date the return is filed, or any of the  
 25 following:

- 26 (1) the due date of the return; or  
 27 (2) in the case of a return filed for the state gross retail or use tax,  
 28 the gasoline tax, the special fuel tax, the motor carrier fuel tax, the  
 29 oil inspection fee, or the petroleum severance tax, the end of the  
 30 calendar year which contains the taxable period for which the  
 31 return is filed.

32 (b) If a person files an adjusted gross income tax (IC 6-3),  
 33 supplemental net income tax (IC 6-3-8) (repealed), county adjusted  
 34 gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6),  
 35 or financial institutions tax (IC 6-5.5) return that understates the  
 36 person's income, as that term is defined in the particular income tax  
 37 law, by at least twenty-five percent (25%), the proposed assessment  
 38 limitation is six (6) years instead of the three (3) years provided in  
 39 subsection (a).

40 (c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax  
 41 shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall  
 42 include the penalties and interest due on all listed taxes not paid by the

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1 due date. A person that fails to properly register a vehicle as required  
 2 by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have  
 3 failed to file a return for purposes of this article.

4 (d) In the case of the commercial vehicle excise tax imposed under  
 5 IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall  
 6 include the penalties and interest due on all listed taxes not paid by the  
 7 due date. A person that fails to properly register a commercial vehicle  
 8 as required by IC 9-18 and pay the tax due under IC 6-6-5.5 is  
 9 considered to have failed to file a return for purposes of this article.

10 **(e) In the case of the excise tax imposed on recreational vehicles**  
 11 **and truck campers under IC 6-6-5.1, the tax shall be assessed as**  
 12 **provided in IC 6-6-5.1 and must include the penalties and interest**  
 13 **due on all listed taxes not paid by the due date. A person who fails**  
 14 **to properly register a recreational vehicle as required by IC 9-18**  
 15 **and pay the tax due under IC 6-6-5.1 is considered to have failed to**  
 16 **file a return for purposes of this article. A person who fails to pay**  
 17 **the tax due under IC 6-6-5.1 on a truck camper is considered to**  
 18 **have failed to file a return for purposes of this article.**

19 ~~(f)~~ (f) If a person files a fraudulent, unsigned, or substantially blank  
 20 return, or if a person does not file a return, there is no time limit within  
 21 which the department must issue its proposed assessment.

22 ~~(f)~~ (g) If, before the end of the time within which the department  
 23 may make an assessment, the department and the person agree to  
 24 extend that assessment time period, the period may be extended  
 25 according to the terms of a written agreement signed by both the  
 26 department and the person. The agreement must contain:

- 27 (1) the date to which the extension is made; and  
 28 (2) a statement that the person agrees to preserve the person's  
 29 records until the extension terminates.

30 The department and a person may agree to more than one (1) extension  
 31 under this subsection.

32 ~~(g)~~ (h) If a taxpayer's federal income tax liability for a taxable year  
 33 is modified due to the assessment of a federal deficiency or the filing  
 34 of an amended federal income tax return, then the date by which the  
 35 department must issue a proposed assessment under section 1 of this  
 36 chapter for tax imposed under IC 6-3 is extended to six (6) months after  
 37 the date on which the notice of modification is filed with the  
 38 department by the taxpayer.

39 SECTION 5. IC 6-8.1-7-1 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) This  
 41 subsection does not apply to the disclosure of information concerning  
 42 a conviction on a tax evasion charge. Unless in accordance with a

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1 judicial order or as otherwise provided in this chapter, the department,  
 2 its employees, former employees, counsel, agents, or any other person  
 3 may not divulge the amount of tax paid by any taxpayer, terms of a  
 4 settlement agreement executed between a taxpayer and the department,  
 5 investigation records, investigation reports, or any other information  
 6 disclosed by the reports filed under the provisions of the law relating  
 7 to any of the listed taxes, including required information derived from  
 8 a federal return, except to:

- 9 (1) members and employees of the department;  
 10 (2) the governor;  
 11 (3) the attorney general or any other legal representative of the  
 12 state in any action in respect to the amount of tax due under the  
 13 provisions of the law relating to any of the listed taxes; or  
 14 (4) any authorized officers of the United States;

15 when it is agreed that the information is to be confidential and to be  
 16 used solely for official purposes.

17 (b) The information described in subsection (a) may be revealed  
 18 upon the receipt of a certified request of any designated officer of the  
 19 state tax department of any other state, district, territory, or possession  
 20 of the United States when:

- 21 (1) the state, district, territory, or possession permits the exchange  
 22 of like information with the taxing officials of the state; and  
 23 (2) it is agreed that the information is to be confidential and to be  
 24 used solely for tax collection purposes.

25 (c) The information described in subsection (a) relating to a person  
 26 on public welfare or a person who has made application for public  
 27 welfare may be revealed to the director of the division of family and  
 28 children, and to any county director of family and children located in  
 29 Indiana, upon receipt of a written request from either director for the  
 30 information. The information shall be treated as confidential by the  
 31 directors. In addition, the information described in subsection (a)  
 32 relating to a person who has been designated as an absent parent by the  
 33 state Title IV-D agency shall be made available to the state Title IV-D  
 34 agency upon request. The information shall be subject to the  
 35 information safeguarding provisions of the state and federal Title IV-D  
 36 programs.

37 (d) The name, address, Social Security number, and place of  
 38 employment relating to any individual who is delinquent in paying  
 39 educational loans owed to an institution of higher education may be  
 40 revealed to that institution if it provides proof to the department that the  
 41 individual is delinquent in paying for educational loans. This  
 42 information shall be provided free of charge to approved institutions of

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1 higher learning (as defined by IC 20-12-21-3(2)). The department shall  
2 establish fees that all other institutions must pay to the department to  
3 obtain information under this subsection. However, these fees may not  
4 exceed the department's administrative costs in providing the  
5 information to the institution.

6 (e) The information described in subsection (a) relating to reports  
7 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
8 gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of  
9 gallons of special fuel sold by a supplier and the number of gallons of  
10 special fuel exported by a licensed exporter or imported by a licensed  
11 transporter may be released by the commissioner upon receipt of a  
12 written request for the information.

13 (f) The information described in subsection (a) may be revealed  
14 upon the receipt of a written request from the administrative head of a  
15 state agency of Indiana when:

16 (1) the state agency shows an official need for the information;  
17 and

18 (2) the administrative head of the state agency agrees that any  
19 information released will be kept confidential and will be used  
20 solely for official purposes.

21 (g) The name and address of retail merchants, including township,  
22 as specified in IC 6-2.5-8-1(h) may be released solely for tax collection  
23 purposes to township assessors.

24 (h) The department shall notify the appropriate innkeepers' tax  
25 board, bureau, or commission that a taxpayer is delinquent in remitting  
26 innkeepers' taxes under IC 6-9.

27 (i) All information relating to the delinquency or evasion of the  
28 motor vehicle excise tax may be disclosed to the bureau of motor  
29 vehicles in Indiana and may be disclosed to another state, if the  
30 information is disclosed for the purpose of the enforcement and  
31 collection of the taxes imposed by IC 6-6-5.

32 (j) All information relating to the delinquency or evasion of  
33 commercial vehicle excise taxes payable to the bureau of motor  
34 vehicles in Indiana may be disclosed to the bureau and may be  
35 disclosed to another state, if the information is disclosed for the  
36 purpose of the enforcement and collection of the taxes imposed by  
37 IC 6-6-5.5.

38 (k) All information relating to the delinquency or evasion of  
39 commercial vehicle excise taxes payable under the International  
40 Registration Plan may be disclosed to another state, if the information  
41 is disclosed for the purpose of the enforcement and collection of the  
42 taxes imposed by IC 6-6-5.5.

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1           **(l) All information relating to the delinquency or evasion of the**  
 2 **excise taxes imposed on recreational vehicles and truck campers**  
 3 **that are payable to the bureau of motor vehicles in Indiana may be**  
 4 **disclosed to the bureau and may be disclosed to another state, if the**  
 5 **information is disclosed for the purpose of the enforcement and**  
 6 **collection of the taxes imposed by IC 6-6-5.1.**

7           ~~(h)~~ **(m)** This section does not apply to:

- 8           (1) the beer excise tax (IC 7.1-4-2);  
 9           (2) the liquor excise tax (IC 7.1-4-3);  
 10           (3) the wine excise tax (IC 7.1-4-4);  
 11           (4) the hard cider excise tax (IC 7.1-4-4.5);  
 12           (5) the malt excise tax (IC 7.1-4-5);  
 13           (6) the motor vehicle excise tax (IC 6-6-5);  
 14           (7) the commercial vehicle excise tax (IC 6-6-5.5); and  
 15           (8) the fees under IC 13-23.

16           ~~(m)~~ **(n)** The name and business address of retail merchants within  
 17 each county that sell tobacco products may be released to the division  
 18 of mental health and addiction and the alcohol and tobacco commission  
 19 solely for the purpose of the list prepared under ~~IC 6-2.5-6-14.~~  
 20 **IC 6-2.5-6-14.2.**

21           SECTION 6. IC 6-8.1-9-1, AS AMENDED BY P.L.2-2005,  
 22 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JANUARY 1, 2007]: Sec. 1. (a) If a person has paid more tax than the  
 24 person determines is legally due for a particular taxable period, the  
 25 person may file a claim for a refund with the department. Except as  
 26 provided in subsections (f) and (g), in order to obtain the refund, the  
 27 person must file the claim with the department within three (3) years  
 28 after the latter of the following:

- 29           (1) The due date of the return.  
 30           (2) The date of payment.

31           For purposes of this section, the due date for a return filed for the state  
 32 gross retail or use tax, the gasoline tax, the special fuel tax, the motor  
 33 carrier fuel tax, the oil inspection fee, or the petroleum severance tax  
 34 is the end of the calendar year which contains the taxable period for  
 35 which the return is filed. The claim must set forth the amount of the  
 36 refund to which the person is entitled and the reasons that the person  
 37 is entitled to the refund.

38           (b) When the department receives a claim for refund, the  
 39 department shall consider the claim for refund and may hold a hearing  
 40 on the claim for refund to obtain and consider additional evidence.  
 41 After considering the claim and all evidence relevant to the claim, the  
 42 department shall issue a decision on the claim, stating the part, if any,

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1 of the refund allowed and containing a statement of the reasons for any  
 2 part of the refund that is denied. The department shall mail a copy of  
 3 the decision to the person who filed the claim. If the department allows  
 4 the full amount of the refund claim, a warrant for the payment of the  
 5 claim is sufficient notice of the decision.

6 (c) If the person disagrees with any part of the department's  
 7 decision, the person may appeal the decision, regardless of whether or  
 8 not he protested the tax payment or whether or not the person has  
 9 accepted a refund. The person must file the appeal with the tax court.  
 10 The tax court does not have jurisdiction to hear a refund appeal suit, if:

11 (1) the appeal is filed more than three (3) years after the date the  
 12 claim for refund was filed with the department;

13 (2) the appeal is filed more than ninety (90) days after the date the  
 14 department mails the decision of denial to the person; or

15 (3) the appeal is filed both before the decision is issued and  
 16 before the one hundred eighty-first day after the date the person  
 17 files the claim for refund with the department.

18 (d) The tax court shall hear the appeal de novo and without a jury,  
 19 and after the hearing may order or deny any part of the appealed  
 20 refund. The court may assess the court costs in any manner that it feels  
 21 is equitable. The court may enjoin the collection of any of the listed  
 22 taxes under IC 33-26-6-2. The court may also allow a refund of taxes,  
 23 interest, and penalties that have been paid to and collected by the  
 24 department.

25 (e) With respect to the motor vehicle excise tax, this section applies  
 26 only to penalties and interest paid on assessments of the motor vehicle  
 27 excise tax. Any other overpayment of the motor vehicle excise tax is  
 28 subject to IC 6-6-5.

29 (f) If a taxpayer's federal income tax liability for a taxable year is  
 30 modified by the Internal Revenue Service, and the modification would  
 31 result in a reduction of the tax legally due, the due date by which the  
 32 taxpayer must file a claim for refund with the department is the later of:

33 (1) the date determined under subsection (a); or

34 (2) the date that is six (6) months after the date on which the  
 35 taxpayer is notified of the modification by the Internal Revenue  
 36 Service.

37 (g) If an agreement to extend the assessment time period is entered  
 38 into under ~~IC 6-8.1-5-2(f)~~, **IC 6-8.1-5-2(g)**, the period during which a  
 39 person may file a claim for a refund under subsection (a) is extended  
 40 to the same date to which the assessment time period is extended.

41 SECTION 7. IC 6-8.1-10-1, AS AMENDED BY P.L.2-2005,  
 42 SECTION 23, AND AS AMENDED BY P.L.236-2005, SECTION 2,

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1 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) If a person fails to file  
 3 a return for any of the listed taxes, fails to pay the full amount of tax  
 4 shown on ~~his~~ *the person's* return by the due date for the return or the  
 5 payment, or incurs a deficiency upon a determination by the  
 6 department, the person is subject to interest on the nonpayment.

7 (b) The interest for a failure described in subsection (a) is the  
 8 adjusted rate established by the commissioner under subsection (c),  
 9 from the due date for payment. The interest applies to:

10 (1) the full amount of the unpaid tax due if the person failed to  
 11 file the return;

12 (2) the amount of the tax that is not paid, if the person filed the  
 13 return but failed to pay the full amount of tax shown on the return;

14 or

15 (3) the amount of the deficiency.

16 (c) The commissioner shall establish an adjusted rate of interest for  
 17 a failure described in subsection (a) and for an excess tax payment on  
 18 or before November 1 of each year. For purposes of subsection (b), the  
 19 adjusted rate of interest shall be the percentage rounded to the nearest  
 20 whole number that equals two (2) percentage points above the average  
 21 investment yield on state money for the state's previous fiscal year,  
 22 excluding pension fund investments, as published in the auditor of  
 23 state's comprehensive annual financial report. For purposes of  
 24 IC 6-8.1-9-2(c), the adjusted rate of interest for an excess tax payment  
 25 is the percentage rounded to the nearest whole number that equals the  
 26 average investment yield on state money for the state's previous fiscal  
 27 year, excluding pension fund investments, as published in the auditor  
 28 of state's comprehensive annual financial report. The adjusted rates of  
 29 interest established under this subsection shall take effect on January  
 30 1 of the immediately succeeding year.

31 (d) For purposes of this section, the filing of a substantially blank or  
 32 unsigned return does not constitute a return.

33 (e) *Except as provided by IC 6-8.1-3-17(c) and IC 6-8.1-5-2*, the  
 34 department may not waive the interest imposed under this section.

35 (f) Subsections (a) through (c) do not apply to a motor carrier fuel  
 36 tax return.

37 SECTION 8. IC 6-8.1-10-4 IS AMENDED TO READ AS  
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 4. (a) If a person  
 39 fails to file a return or to make a full tax payment with that return with  
 40 the fraudulent intent of evading the tax, the person is subject to a  
 41 penalty.

42 (b) The amount of the penalty imposed for a fraudulent failure

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1 described in subsection (a) is one hundred percent (100%) multiplied  
2 by:

- 3 (1) the full amount of the tax, if the person failed to file a return;  
4 or  
5 (2) the amount of the tax that is not paid, if the person failed to  
6 pay the full amount of the tax.

7 (c) In addition to the civil penalty imposed under this section, a  
8 person who knowingly fails to file a return with the department or fails  
9 to pay the tax due under IC 6-6-5, **IC 6-6-5.1**, or IC 6-6-5.5 commits a  
10 Class A misdemeanor.

11 (d) The penalty imposed under this section is imposed in place of  
12 and not in addition to the penalty imposed under section 2.1 of this  
13 chapter.

14 SECTION 9. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS  
15 [EFFECTIVE JANUARY 1, 2007]: Sec. 4. The commissioner shall  
16 appoint and fix, subject to the approval of the governor, the salaries of  
17 the deputies, subordinate officers, clerks, and other employees  
18 necessary to carry out this title, IC 6-6-5, **IC 6-6-5.1**, IC 6-6-5.5, and  
19 IC 6-6-11.

20 SECTION 10. IC 9-17-2-1, AS AMENDED BY P.L.219-2005,  
21 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JANUARY 1, 2007]: Sec. 1. (a) This section does not apply to an  
23 off-road vehicle that is at least five (5) model years old.

24 (b) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a  
25 person must obtain a certificate of title for all vehicles owned by the  
26 person that:

- 27 (1) are subject to the motor vehicle excise tax under IC 6-6-5; or  
28 (2) are off-road vehicles;

29 and that will be operated in Indiana.

30 (c) Within sixty (60) days after becoming an Indiana resident, a  
31 person shall obtain a certificate of title for all commercial vehicles  
32 owned by the person that:

- 33 (1) are subject to the commercial vehicle excise tax under  
34 IC 6-6-5.5;  
35 (2) are not subject to proportional registration under the  
36 International Registration Plan; and  
37 (3) will be operated in Indiana.

38 **(d) Within sixty (60) days after becoming an Indiana resident,**  
39 **a person must obtain a certificate of title for all recreational**  
40 **vehicles owned by the person that:**

- 41 **(1) are subject to the excise tax imposed under IC 6-6-5.1; and**  
42 **(2) will be operated in Indiana.**

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1           ~~(d)~~ (e) A person must produce evidence concerning the date on  
2 which the person became an Indiana resident.

3           SECTION 11. IC 9-18-2-1 IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 1. (a) Within sixty  
5 (60) days ~~of~~ **after** becoming an Indiana resident, a person must register  
6 all motor vehicles owned by the person that:

- 7           (1) are subject to the motor vehicle excise tax under IC 6-6-5; and  
8           (2) will be operated in Indiana.

9           (b) Within sixty (60) days after becoming an Indiana resident, a  
10 person must register all commercial vehicles owned by the person that:

- 11           (1) are subject to the commercial vehicle excise tax under  
12 IC 6-6-5.5;  
13           (2) are not subject to proportional registration under the  
14 International Registration Plan; and  
15           (3) will be operated in Indiana.

16           **(c) Within sixty (60) days after becoming an Indiana resident,  
17 a person must register all recreational vehicles owned by the  
18 person that:**

- 19           **(1) are subject to the excise tax imposed under IC 6-6-5.1; and**  
20           **(2) will be operated in Indiana.**

21           ~~(e)~~ (d) A person must produce evidence concerning the date on  
22 which the person became an Indiana resident.

23           ~~(d)~~ (e) Except as provided in subsection ~~(e)~~; (f), an Indiana resident  
24 must register all motor vehicles operated in Indiana.

25           ~~(e)~~ (f) An Indiana resident who has a legal residence in a state that  
26 is not contiguous to Indiana may operate a motor vehicle in Indiana for  
27 not more than sixty (60) days without registering the motor vehicle in  
28 Indiana.

29           ~~(f)~~ (g) An Indiana resident who has registered a motor vehicle in  
30 Indiana in any previous registration year is not required to register the  
31 motor vehicle, is not required to pay motor vehicle excise tax under  
32 IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the  
33 motor vehicle, and is exempt from property tax on the motor vehicle for  
34 any registration year in which:

- 35           (1) the Indiana resident is:  
36           (A) an active member of the armed forces of the United States;  
37           and  
38           (B) assigned to a duty station outside Indiana; and  
39           (2) the motor vehicle is not operated inside or outside Indiana.

40           This subsection may not be construed as granting the bureau authority  
41 to require the registration of any vehicle that is not operated in Indiana.

42           ~~(g)~~ (h) When an Indiana resident registers a motor vehicle in

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1 Indiana after the period of exemption described in subsection ~~(f)~~, (g),  
2 the Indiana resident may submit an affidavit that:

3 (1) states facts demonstrating that the motor vehicle is a motor  
4 vehicle described in subsection ~~(e)~~; (f); and

5 (2) is signed by the owner of the motor vehicle under penalties of  
6 perjury;

7 as sufficient proof that the owner of the motor vehicle is not required  
8 to register the motor vehicle during a registration year described in  
9 subsection ~~(f)~~; (g). The commission or bureau may not require the  
10 Indiana resident to pay any civil penalty or any reinstatement or other  
11 fee that is not also charged to other motor vehicles being registered in  
12 the same registration year.

13 SECTION 12. [EFFECTIVE JANUARY 1, 2007] (a) The  
14 definitions in IC 6-6-5.1, as added by this act, apply throughout this  
15 SECTION.

16 (b) IC 6-6-5.1, as added by this act, applies to recreational  
17 vehicles registered and truck campers located in Indiana after  
18 December 31, 2007.

19 (c) After December 31, 2006, a recreational vehicle or truck  
20 camper, except for a recreational vehicle or truck camper held in  
21 the inventory of recreational vehicles and truck campers held for  
22 sale by a manufacturer, distributor, or dealer in the course of  
23 business, may not be assessed as personal property for the purpose  
24 of the assessment and levy of personal property taxes.

25 (d) This SECTION expires January 1, 2009.

26 SECTION 13. [EFFECTIVE JANUARY 1, 2007] (a) The  
27 definitions in IC 6-6-5.1, as added by this act, apply throughout this  
28 SECTION.

29 (b) The bureau shall certify to the department of local  
30 government finance the amount of excise tax collected under  
31 IC 6-6-5.1, as added by this act, and distributed to each county  
32 auditor in calendar year 2008 that is attributable to the tax  
33 imposed on recreational vehicles and truck campers under  
34 IC 6-6-5.1, as added by this act.

35 (c) Each county auditor shall certify to the department of local  
36 government finance the amount of excise tax collected under  
37 IC 6-6-5.1, as added by this act, and distributed to each taxing unit  
38 in the county in calendar year 2008 that is attributable to the tax  
39 imposed on recreational vehicles and truck campers under  
40 IC 6-6-5.1, as added by this act.

41 (d) This SECTION expires January 1, 2010.

42 SECTION 14. [EFFECTIVE JANUARY 1, 2007] (a) For property

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1 taxes due and payable in calendar year 2008, the department of  
2 local government finance shall make a reduction in the maximum  
3 ad valorem property tax levy for each taxing unit to account for  
4 the removal of assessed value under IC 6-6-5.1, as added by this  
5 act.  
6 (b) For property taxes due and payable in calendar year 2009,  
7 a taxing unit may petition the department of local government  
8 finance to adjust the taxing unit's maximum ad valorem property  
9 tax levy to neutralize the effects of:  
10 (1) the removal of assessed value under IC 6-6-5.1, as added  
11 by this act; and  
12 (2) the amount of excise taxes collected under IC 6-6-5.1, as  
13 added by this act, in calendar year 2008.  
14 An adjustment made under this subsection applies to all  
15 subsequent calendar years.  
16 (c) This SECTION expires January 1, 2010.

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