

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 374 be amended to read as follows:

- 1 Page 11, between lines 22 and 23, begin a new paragraph and insert:
- 2 "SECTION 16. IC 6-3.5-4-1 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. As used in this
- 4 chapter:
- 5 "Branch office" means a branch office of the bureau of motor
- 6 vehicles.
- 7 "County council" includes the city-county council of a county that
- 8 contains a consolidated city of the first class:
- 9 "Clerk" has the meaning set forth in IC 36-1-2-4.
- 10 "Fiscal body" has the meaning set forth in IC 36-1-2-6.
- 11 "Governing body" refers to the following:
- 12 (1) The fiscal body of a county.
- 13 (2) The fiscal body of a municipality (other than an
- 14 included town under IC 36-3-1-7), if the county in which
- 15 the municipality is located has not adopted a wheel tax.
- 16 "Motor vehicle" means a vehicle which is subject to the annual
- 17 license excise tax imposed under IC 6-6-5.
- 18 "Municipality" has the meaning set forth in IC 36-1-2-11.
- 19 "Net annual license excise tax" means the tax due under IC 6-6-5
- 20 after the application of the adjustments and credits provided by that
- 21 chapter.
- 22 "Surtax" means the annual license excise surtax imposed by a
- 23 county council under this chapter.
- 24 SECTION 17. IC 6-3.5-4-2 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. (a) ~~The county~~
 2 ~~council of any county~~ **A governing body** may, subject to the limitation
 3 imposed by ~~subsection~~ **subsections (c), (d), and (e)**, adopt an
 4 ordinance to impose an annual license excise surtax at the same rate or
 5 amount on each motor vehicle listed in subsection (b) that is registered
 6 in the county. The ~~county council~~ **governing body** may impose the
 7 surtax either:

8 (1) at a rate of not less than two percent (2%) nor more than ten
 9 percent (10%); or

10 (2) at a specific amount of at least seven dollars and fifty cents
 11 (\$7.50) and not more than twenty-five dollars (\$25).

12 However, the surtax on a vehicle may not be less than seven dollars and
 13 fifty cents (\$7.50). The ~~county council~~ **governing body** shall state the
 14 surtax rate or amount in the ordinance which imposes the tax.

15 (b) The license excise surtax applies to the following vehicles:

16 (1) Passenger vehicles.

17 (2) Motorcycles.

18 (3) Trucks with a declared gross weight that does not exceed
 19 eleven thousand (11,000) pounds.

20 (c) The ~~county council~~ **governing body** may not adopt an ordinance
 21 to impose the surtax unless it concurrently adopts an ordinance under
 22 IC 6-3.5-5 to impose the wheel tax.

23 **(d) A tax imposed by a county applies only to vehicles registered**
 24 **for a location that is in:**

25 **(1) an unincorporated area of the county; or**

26 **(2) a municipality that does not have a tax under this chapter**
 27 **in effect that was imposed before the governing body of a**
 28 **county imposed a tax.**

29 **(e) The governing body of a municipality may impose a tax**
 30 **under this chapter only if a tax imposed under this chapter is not**
 31 **in effect at the same time in any of the counties in which the**
 32 **municipality is located under an ordinance adopted by a county**
 33 **governing body before the municipality's governing body adopted**
 34 **its ordinance.**

35 ~~(d)~~ **(f)** Notwithstanding any other provision of this chapter or
 36 IC 6-3.5-5, ordinances adopted by a county council before June 1,
 37 1983, to impose or change the annual license excise surtax and the
 38 annual wheel tax in the county remain in effect until the ordinances are
 39 amended or repealed under this chapter or IC 6-3.5-5.

40 SECTION 18. IC 6-3.5-4-3 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. If a ~~county council~~
 42 **governing body** adopts an ordinance imposing the surtax after
 43 December 31 but before July 1 of the following year, a motor vehicle
 44 is subject to the tax if it is registered in the county after December 31
 45 of the year in which the ordinance is adopted. If a ~~county council~~
 46 **governing body** adopts an ordinance imposing the surtax after June 30

1 but before the following January 1, a motor vehicle is subject to the tax
 2 if it is registered in the county after December 31 of the year following
 3 the year in which the ordinance is adopted. However, in the first year
 4 the surtax is effective, the surtax does not apply to the registration of
 5 a motor vehicle for the registration year that commenced in the
 6 calendar year preceding the year the surtax is first effective.

7 SECTION 19. IC 6-3.5-4-4 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) After January 1
 9 but before July 1 of any year, the ~~county council~~ **governing body** may,
 10 subject to the limitations imposed by subsection (b), adopt an
 11 ordinance to rescind the surtax. If the ~~county council~~ **governing body**
 12 adopts such an ordinance, the surtax does not apply to a motor vehicle
 13 registered after December 31 of the year the ordinance is adopted.

14 (b) The ~~county council~~ **governing body** may not adopt an ordinance
 15 to rescind the surtax unless it concurrently adopts an ordinance under
 16 IC 6-3.5-5 to rescind the wheel tax. In addition, the county council may
 17 not adopt an ordinance to rescind the surtax if any portion of a loan
 18 obtained by the county under IC 8-14-8 is unpaid, or if any bonds
 19 issued by the county under IC 8-14-9 are outstanding.

20 SECTION 20. IC 6-3.5-4-5 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) The ~~county~~
 22 ~~council~~ **governing body** may, subject to the limitations imposed by
 23 subsection (b), adopt an ordinance to increase or decrease the surtax
 24 rate or amount. The new surtax rate or amount must be within the range
 25 of rates or amounts prescribed by section 2 of this chapter. A new rate
 26 or amount that is established by an ordinance that is adopted after
 27 December 31 but before July 1 of the following year applies to motor
 28 vehicles registered after December 31 of the year in which the
 29 ordinance to change the rate or amount is adopted. A new rate or
 30 amount that is established by an ordinance that is adopted after June 30
 31 but before January 1 of the following year applies to motor vehicles
 32 registered after December 31 of the year following the year in which
 33 the ordinance is adopted.

34 (b) The county council may not adopt an ordinance to decrease the
 35 surtax rate or amount under this section if any portion of a loan
 36 obtained by the county under IC 8-14-8 is unpaid, or if any bonds
 37 issued by the county under IC 8-14-9 are outstanding.

38 SECTION 21. IC 6-3.5-4-6 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. If a ~~county council~~
 40 ~~governing body~~ adopts an ordinance to impose, rescind, or change the
 41 rate or amount of the surtax, the ~~county council~~ **governing body** shall
 42 send a copy of the ordinance to the commissioner of the bureau of
 43 motor vehicles.

44 SECTION 22. IC 6-3.5-4-7 IS AMENDED TO READ AS
 45 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. A ~~person vehicle~~
 46 may not ~~register a vehicle~~ **be registered by a person** in a county which

1 **if:**
 2 **(1) the owner is an individual that resides in a county or**
 3 **municipality that has adopted the surtax; or**
 4 **(2) the owner is a business or other entity that has a business**
 5 **address in a county or municipality that has adopted the**
 6 **surtax;**

7 unless the person pays the surtax due, if any, to the bureau of motor
 8 vehicles. The amount of the surtax due equals the greater of seven
 9 dollars and fifty cents (\$7.50), the amount established under section 2
 10 of this chapter, or the product of:

- 11 (1) the amount determined under section 7.3 of this chapter for
 12 the vehicle, as adjusted under section 7.4 of this chapter;
 13 multiplied by
 14 (2) the surtax rate in effect at the time of registration.

15 The bureau of motor vehicles shall collect the surtax due, if any, at the
 16 time a motor vehicle is registered. However, the bureau may utilize its
 17 branch offices to collect the surtax.

18 SECTION 23. IC 6-3.5-4-9 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 9. On or before the
 20 tenth day of the month following the month in which surtax is collected
 21 at a branch office, the branch office manager shall remit the surtax to
 22 the ~~county~~ treasurer ~~of for~~ the county **or municipality** that imposed the
 23 surtax. Concurrently with the remittance, the branch office manager
 24 shall file a surtax collections report with the ~~county~~ treasurer **for the**
 25 **county or municipality that imposed the surtax** and the ~~county~~
 26 ~~auditor; clerk of the governing body adopting the tax.~~ The branch
 27 manager shall prepare the report on forms prescribed by the state board
 28 of accounts.

29 SECTION 24. IC 6-3.5-4-11 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. If surtax is
 31 collected directly by the bureau of motor vehicles, instead of at a
 32 branch office, the commissioner of the bureau shall:

- 33 (1) remit the surtax to, and file a surtax collections report with,
 34 the appropriate ~~county~~ treasurer **for the county or municipality**
 35 **adopting the tax;** and
 36 (2) file a surtax collections report with the ~~county auditor;~~ **clerk**
 37 **of the governing body adopting the tax;**

38 in the same manner and at the same time that a branch office manager
 39 is required to remit and report under section 9 of this chapter.

40 SECTION 25. IC 6-3.5-4-12 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12. In the case of a
 42 county that contains a consolidated city, **if the county fiscal body**
 43 **adopted the tax,** the city-county council may appropriate money
 44 derived from the surtax to the department of transportation established
 45 by IC 36-3-5-4 for use by the department under law. The city-county
 46 council may not appropriate money derived from the surtax for any

1 other purpose.

2 SECTION 26. IC 6-3.5-4-13 IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 13. (a) In the case of a
 4 county that does not contain a consolidated city of the first class, **if the**
 5 **county fiscal body adopted the tax, and in the case of a**
 6 **municipality other than the city of Indianapolis, if the municipal**
 7 **fiscal body adopted the tax, the county treasurer of the county or**
 8 **municipality** shall deposit the surtax revenues in a fund to be known
 9 as the "_____ County or Municipality (as appropriate) Surtax
 10 Fund".

11 (b) **This subsection applies if the county fiscal body adopted the**
 12 **tax.** Before the twentieth day of each month, the county auditor shall
 13 allocate the money deposited in the county surtax fund during that
 14 month among the county and the cities and the towns in the county.
 15 The county auditor shall allocate the money to counties, cities, and
 16 towns under IC 8-14-2-4(c)(1) through IC 8-14-2-4(c)(3).

17 (c) **This subsection applies if the county fiscal body adopted the**
 18 **tax.** Before the twenty-fifth day of each month, the county treasurer
 19 shall distribute to the county and the cities and towns in the county the
 20 money deposited in the county surtax fund during that month. The
 21 county treasurer shall base the distribution on allocations made by the
 22 county auditor for that month under subsection (b).

23 (d) **Except as provided in section 12 of this chapter,** a county,
 24 city, or town may only use the surtax revenues it receives under this
 25 **section chapter** to construct, reconstruct, repair, or maintain streets and
 26 roads under its jurisdiction.

27 SECTION 27. IC 6-3.5-4-14 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. (a) **This subsection**
 29 **applies to a tax imposed by the county fiscal body in Marion**
 30 **County or a municipality other than the city of Indianapolis.** On or
 31 before August 1 of each year, the ~~auditor of a county that contains a~~
 32 ~~consolidated city of the first class and clerk of the governing body~~
 33 ~~that has adopted the surtax shall provide the county council governing~~
 34 **body** with an estimate of the surtax revenues to be received by the
 35 county during the next calendar year. The county **or municipality** shall
 36 show the estimated surtax revenues in its budget estimate for the
 37 calendar year.

38 (b) **This subsection applies only to a tax imposed by the county**
 39 **fiscal body in a county other than Marion County.** On or before
 40 August 1 of each year, the auditor of a county that does not contain a
 41 consolidated city of the first class and that has adopted the surtax shall
 42 provide the county and each city and town in the county with an
 43 estimate of the surtax revenues to be distributed to that unit during the
 44 next calendar year. The county, city, or town shall show the estimated
 45 surtax revenues in its budget estimate for the calendar year.

46 SECTION 28. IC 6-3.5-5-1, AS AMENDED BY P.L.211-2007,

1 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2009]: Sec. 1. As used in this chapter:

3 "Branch office" means a branch office of the bureau of motor
4 vehicles.

5 "Bus" has the meaning set forth in IC 9-13-2-17(a).

6 "Commercial motor vehicle" has the meaning set forth in
7 IC 6-6-5.5-1(c).

8 "~~County council~~" ~~includes the city-county council of a county that~~
9 ~~contains a consolidated city of the first class.~~

10 "**Clerk**" has the meaning set forth in IC 36-1-2-4.

11 "**Fiscal body**" has the meaning set forth in IC 36-1-2-6.

12 "**Governing body**" refers to the following:

13 (1) **The fiscal body of a county.**

14 (2) **The fiscal body of a municipality (other than an**
15 **included town under IC 36-3-1-7), if the county in which**
16 **the municipality is located has not adopted a wheel tax.**

17 "In-state miles" has the meaning set forth in IC 6-6-5.5-1(i).

18 "**Municipality**" has the meaning set forth in IC 36-1-2-11.

19 "Political subdivision" has the meaning set forth in IC 34-6-2-110.

20 "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.

21 "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).

22 "State agency" has the meaning set forth in IC 34-6-2-141.

23 "Tractor" has the meaning set forth in IC 9-13-2-180.

24 "Trailer" has the meaning set forth in IC 9-13-2-184(a).

25 "Truck" has the meaning set forth in IC 9-13-2-188(a).

26 "Wheel tax" means the tax imposed under this chapter.

27 SECTION 29. IC 6-3.5-5-2 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. (a) ~~The county~~
29 ~~council of any county~~ **A governing body** may, subject to the limitation
30 imposed by ~~subsection~~ **subsections (b), (c), and (d)**, adopt an
31 ordinance to impose an annual wheel tax on each vehicle which:

32 (1) is included in one (1) of the classes of vehicles listed in
33 section 3 of this chapter;

34 (2) is not exempt from the wheel tax under section 4 of this
35 chapter; and

36 (3) is registered in the county **or municipality imposing the tax.**

37 (b) ~~The county council of a county~~ **A governing body** may not
38 adopt an ordinance to impose the wheel tax unless it concurrently
39 adopts an ordinance under IC 6-3.5-4 to impose the annual license
40 excise surtax.

41 (c) **A tax imposed by a county only applies to vehicles registered**
42 **for a location that is in:**

43 (1) **an unincorporated area of the county; or**

44 (2) **a municipality that does not have a tax under this chapter**
45 **in effect that was imposed before the governing body of a**
46 **county imposed a tax.**

1 **(d) The governing body of a municipality may impose a tax**
 2 **under this chapter only if a tax imposed under this chapter is not**
 3 **in effect at the same time in any of the counties in which the**
 4 **municipality is located under an ordinance adopted by a county**
 5 **governing body before the municipality's governing body adopted**
 6 **its ordinance.**

7 ~~(c)~~ **(e) A governing body** may impose the wheel
 8 tax at a different rate for each of the classes of vehicles listed in section
 9 3 of this chapter. In addition, the ~~county council~~ **governing body** may
 10 establish different rates within the classes of buses, semitrailers,
 11 trailers, tractors, and trucks based on weight classifications of those
 12 vehicles that are established by the bureau of motor vehicles for use
 13 throughout Indiana. However, the wheel tax rate for a particular class
 14 or weight classification of vehicles may not be less than five dollars
 15 (\$5) and may not exceed forty dollars (\$40). The ~~county council~~
 16 **governing body** shall state the initial wheel tax rates in the ordinance
 17 that imposes the tax.

18 SECTION 30. IC 6-3.5-5-5 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. If a ~~county council~~
 20 **governing body** adopts an ordinance imposing the wheel tax after
 21 December 31 but before July 1 of the following year, a vehicle
 22 described in section 2(a) of this chapter is subject to the tax if it is
 23 registered, **if adopted by a county fiscal body, in the county and, if**
 24 **adopted by a municipal fiscal body, in the municipality** after
 25 December 31 of the year in which the ordinance is adopted. If a ~~county~~
 26 ~~council~~ **governing body** adopts an ordinance imposing the wheel tax
 27 after June 30 but before the following January 1, a vehicle described in
 28 section 2(a) of this chapter is subject to the tax if it is registered in the
 29 county after December 31 of the year following the year in which the
 30 ordinance is adopted. However, in the first year the tax is effective, the
 31 tax does not apply to the registration of a motor vehicle for the
 32 registration year that commenced in the calendar year preceding the
 33 year the tax is first effective.

34 SECTION 31. IC 6-3.5-5-6 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 6. (a) After January 1
 36 but before July 1 of any year, the ~~county council~~ **governing body** may,
 37 subject to the limitations imposed by subsection (b), adopt an
 38 ordinance to rescind the wheel tax. If the county council adopts such an
 39 ordinance, the wheel tax does not apply to a vehicle registered after
 40 December 31 of the year the ordinance is adopted.

41 (b) The ~~county council~~ **governing body** may not adopt an ordinance
 42 to rescind the wheel tax unless it concurrently adopts an ordinance
 43 under IC 6-3.5-4 to rescind the annual license excise surtax. In
 44 addition, the county council may not adopt an ordinance to rescind the
 45 wheel tax if any portion of a loan obtained by the county under
 46 IC 8-14-8 is unpaid, or if any bonds issued by the county under

1 IC 8-14-9 are outstanding.

2 SECTION 32. IC 6-3.5-5-7 IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) The ~~county~~
 4 **council governing body** may, subject to the limitations imposed by
 5 subsection (b), adopt an ordinance to increase or decrease the wheel tax
 6 rates. The new wheel tax rates must be within the range of rates
 7 prescribed by section 2 of this chapter. New rates that are established
 8 by an ordinance that is adopted after December 31 but before July 1 of
 9 the following year apply to vehicles registered after December 31 of the
 10 year in which the ordinance to change the rates is adopted. New rates
 11 that are established by an ordinance that is adopted after June 30 but
 12 before July 1 of the following year apply to motor vehicles registered
 13 after December 31 of the year following the year in which the
 14 ordinance is adopted.

15 (b) The county council may not adopt an ordinance to decrease the
 16 wheel tax rate under this section if any portion of a loan obtained by the
 17 county under IC 8-14-8 is unpaid, or if any bonds issued by the county
 18 under IC 8-14-9 are outstanding.

19 SECTION 33. IC 6-3.5-5-8 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 8. If a ~~county council~~
 21 **governing body** adopts an ordinance to impose, rescind, or change the
 22 rates of the wheel tax, the ~~county council governing body~~ shall send
 23 a copy of the ordinance to the commissioner of the bureau of motor
 24 vehicles.

25 SECTION 34. IC 6-3.5-5-9 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 9. A ~~person vehicle~~
 27 may not ~~register a vehicle~~ **be registered by a person** in a county ~~which~~
 28 **if:**

- 29 **(1) the owner is an individual that resides in a county or**
 30 **municipality that has adopted the wheel tax; or**
 31 **(2) the owner is a business or other entity that has a business**
 32 **address in a county or municipality that has adopted the**
 33 **wheel tax;**

34 unless he pays the wheel tax due, if any, to the bureau of motor
 35 vehicles. The amount of the wheel tax due is based on the wheel tax
 36 rate, for that class of vehicle, in effect at the time of registration. The
 37 bureau of motor vehicles shall collect the wheel tax due, if any, at the
 38 time a motor vehicle is registered. However, the bureau may utilize its
 39 branch offices to collect the wheel tax.

40 SECTION 35. IC 6-3.5-5-11 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. On or before the
 42 tenth day of the month following the month in which wheel tax is
 43 collected at a branch office, the branch office manager shall remit the
 44 wheel tax to the ~~county~~ treasurer ~~of for~~ the county **or municipality** that
 45 imposed the wheel tax. Concurrently with the remittance, the branch
 46 office manager shall file a wheel tax collections report with the ~~county~~

1 treasurer **for the county or municipality** that imposed the wheel tax
 2 and the ~~county auditor~~: **clerk of the governing body adopting the tax.**
 3 The branch manager shall prepare the report on forms prescribed by the
 4 state board of accounts.

5 SECTION 36. IC 6-3.5-5-13, AS AMENDED BY P.L.211-2007,
 6 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2009]: Sec. 13. (a) If the wheel tax is collected directly by the
 8 bureau of motor vehicles, instead of at a branch office, the
 9 commissioner of the bureau shall:

10 (1) remit the wheel tax to, and file a wheel tax collections report
 11 with, the appropriate ~~county~~ treasurer **for the county or**
 12 **municipality adopting the tax;** and

13 (2) file a wheel tax collections report with the ~~county auditor~~;
 14 **clerk of the governing body adopting the tax;**

15 in the same manner and at the same time that a branch office manager
 16 is required to remit and report under section 11 of this chapter.

17 (b) If the wheel tax for a commercial vehicle is collected directly by
 18 the department of state revenue, the commissioner of the department
 19 of state revenue shall:

20 (1) remit the wheel tax to, and file a wheel tax collections report
 21 with, the appropriate ~~county~~ treasurer **for the county or**
 22 **municipality adopting the tax;** and

23 (2) file a wheel tax collections report with the ~~county auditor~~;
 24 **clerk of the governing body adopting the tax;**

25 in the same manner and at the same time that a branch office manager
 26 is required to remit and report under section 11 of this chapter.

27 SECTION 37. IC 6-3.5-5-14 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 14. (a) In the case of a
 29 county that contains a consolidated city, **if the county fiscal body**
 30 **adopted the tax,** the city-county council may appropriate money
 31 derived from the wheel tax to:

32 (1) the department of transportation established by IC 36-3-5-4
 33 for use by the department under law; or

34 (2) an authority established under IC 36-7-23.

35 (b) The city-county council may not appropriate money derived
 36 from the wheel tax for any other purpose.

37 SECTION 38. IC 6-3.5-5-15 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 15. (a) In the case of a
 39 county that does not contain a consolidated city, **if the county fiscal**
 40 **body adopted the tax, and in the case of a municipality other than**
 41 **the city of Indianapolis, if the municipal fiscal body adopted the**
 42 **tax,** the ~~county~~ treasurer **of the county or municipality** shall deposit
 43 the wheel tax revenues in a fund to be known as the "County **or**
 44 **Municipality (as appropriate)** Wheel Tax Fund".

45 (b) **This subsection applies if the county fiscal body adopted the**
 46 **tax.** Before the twentieth day of each month, the county auditor shall

1 allocate the money deposited in the county wheel tax fund during that
 2 month among the county and the cities and the towns in the county.
 3 The county auditor shall allocate the money to counties, cities, and
 4 towns under IC 8-14-2-4(c)(1) through IC 8-14-2-4(c)(3).

5 (c) **This subsection applies if the county fiscal body adopted the**
 6 **tax.** Before the twenty-fifth day of each month, the county treasurer
 7 shall distribute to the county and the cities and towns in the county the
 8 money deposited in the county wheel tax fund during that month. The
 9 county treasurer shall base the distribution on allocations made by the
 10 county auditor for that month under subsection (b).

11 (d) **Except as provided in section 14 of this chapter,** a county,
 12 city, or town may only use the wheel tax revenues it receives under this
 13 ~~section:~~ **chapter:**

14 (1) to construct, reconstruct, repair, or maintain streets and roads
 15 under its jurisdiction; or

16 (2) as a contribution to an authority established under IC 36-7-23.

17 SECTION 39. IC 6-3.5-5-16 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 16. (a) **This subsection**
 19 **applies to a tax imposed by the county fiscal body in Marion**
 20 **County or a municipality other than the city of Indianapolis.** On or
 21 before August 1 of each year, the ~~auditor of a county that contains a~~
 22 ~~consolidated city of the first class and clerk of the governing body~~
 23 **that has adopted the wheel tax shall provide the county council**
 24 **governing body** with an estimate of the wheel tax revenues to be
 25 received by the ~~county~~ **political subdivision** during the next calendar
 26 year. The county **or municipality** shall show the estimated wheel tax
 27 revenues in its budget estimate for the calendar year.

28 (b) **This subsection applies only to a tax imposed by the county**
 29 **fiscal body in a county other than Marion County.** On or before
 30 August 1 of each year, the auditor of a county that does not contain a
 31 consolidated city of the first class and that has adopted the wheel tax
 32 shall provide the county and each city and town in the county with an
 33 estimate of the wheel tax revenues to be distributed to that unit during
 34 the next calendar year. The county, city, or town shall show the
 35 estimated wheel tax revenues in its budget estimate for the calendar
 36 year."

37 Page 56, between lines 6 and 7, begin a new paragraph and insert:

38 "SECTION 59. IC 9-18-2-16 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 16. (a) A person who
 40 owns a vehicle must sign an application in ink to register the vehicle.

41 (b) An application to register a vehicle must contain the following:

42 (1) The:

43 (A) name, bona fide residence, and mailing address, including
 44 the name of the county **and municipality (if the residence is**
 45 **in a municipality),** of the person who owns the vehicle; or

46 (B) business address, including the name of the county **and**

- 1 **municipality (if the business address is in a municipality),**
 2 of the person that owns the vehicle if the person is a firm, a
 3 partnership, an association, a corporation, a limited liability
 4 company, or a unit of government.
- 5 If the vehicle that is being registered has been leased and is
 6 subject to the motor vehicle excise tax under IC 6-6-5 or the
 7 commercial vehicle excise tax under IC 6-6-5.5, the application
 8 must contain the address of the person who is leasing the vehicle.
 9 If the vehicle that is being registered has been leased and is not
 10 subject to the motor vehicle excise tax under IC 6-6-5 or the
 11 commercial vehicle excise tax under IC 6-6-5.5, the application
 12 must contain the address of the person who owns the vehicle, the
 13 person who is the lessor of the vehicle, or the person who is the
 14 lessee of the vehicle. If a leased vehicle is to be registered under
 15 the International Registration Plan, the registration procedures are
 16 governed by the terms of the plan.
- 17 (2) A brief description of the vehicle to be registered, including
 18 the following information if available:
- 19 (A) The name of the manufacturer of the vehicle.
 - 20 (B) The vehicle identification number.
 - 21 (C) The manufacturer's rated capacity if the vehicle is a truck,
 22 tractor, trailer, or semitrailer.
 - 23 (D) The type of body of the vehicle.
 - 24 (E) The model year of the vehicle.
 - 25 (F) Any other information reasonably required by the bureau
 26 to enable the bureau to determine if the vehicle may be
 27 registered. The bureau may request the person applying for
 28 registration to provide the vehicle's odometer reading.
- 29 (3) A space on the application in which the person registering the
 30 vehicle may indicate the person's desire to donate money to
 31 organizations that promote the procurement of organs for
 32 anatomical gifts. The space on the application must:
- 33 (A) allow the person registering the vehicle to indicate the
 34 amount the person desires to donate; and
 - 35 (B) provide that the minimum amount a person may donate is
 36 one dollar (\$1).
- 37 Funds collected under this subdivision shall be deposited with the
 38 treasurer of state in a special account. The auditor of state shall
 39 monthly distribute the money in the special account to the
 40 anatomical gift promotion fund established by IC 16-19-3-26. The
 41 bureau may deduct from the funds collected under this
 42 subdivision the costs incurred by the bureau in implementing and
 43 administering this subdivision.
- 44 (c) The department of state revenue may audit records of persons
 45 who register trucks, trailers, semitrailers, buses, and rental cars under
 46 the International Registration Plan to verify the accuracy of the

- 1 application and collect or refund fees due."
- 2 Renumber all SECTIONS consecutively.
(Reference is to ESB 374 as printed April 10, 2009.)

Representative Espich