
HOUSE BILL No. 1048

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5.1.

Synopsis: Recreational vehicle excise tax. Requires campground owners to submit to the county assessor information concerning the recreational vehicles located on their campgrounds on March 1 each year. Requires the county assessor to determine which recreational vehicles are not registered under the motor vehicle laws of Indiana or any other state or country. Requires the county treasurer to issue bills for recreational vehicle excise taxes due on unregistered recreational vehicles in the county to the owners of those vehicles. Provides a refund or credit if, after March 1 and before December 1, the owner of an unregistered recreational vehicle registers the vehicle for use in another state and pays a tax for the use of the vehicle in that state. Requires the county assessor to assist in identifying the taxing units entitled to receive a portion of the taxes collected with respect to unregistered recreational vehicles.

Effective: Upon passage.

Dodge, Saunders

January 9, 2012, read first time and referred to Committee on Ways and Means.

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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1048



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

1 SECTION 1. IC 6-6-5.1-8.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: **Sec. 8.5. As used in this chapter, "unregistered
4 recreational vehicle" means a recreational vehicle that is:**

- 5 **(1) located on a campground space in Indiana on March 1 of**
6 **a particular year, as determined by the county assessor of the**
7 **county in which the campground and recreational vehicle are**
8 **located; and**
- 9 **(2) not registered under the motor vehicle laws of:**
10 **(A) Indiana; or**
11 **(B) any other state or country.**

12 SECTION 2. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008,
13 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 UPON PASSAGE]: Sec. 10. (a) ~~Beginning January 1, 2010~~; There is
15 imposed an annual ~~license~~ excise tax on recreational vehicles and truck
16 campers. The excise tax is imposed instead of the ad valorem property
17 tax levied for state or local purposes but in addition to any registration



1 fees imposed on recreational vehicles.

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

4 (c) A recreational vehicle subject to this chapter may not be
5 assessed as personal property for the purpose of the assessment and
6 levy of personal property taxes after December 31, 2008, and is not
7 subject to ad valorem taxes first due and payable after December 31,
8 2009, regardless of whether the recreational vehicle is registered under
9 the state motor vehicle registration laws. A person may not be required
10 to give proof of the payment of ad valorem taxes as a condition to the
11 registration of a recreational vehicle subject to the tax imposed by this
12 chapter.

13 (d) A truck camper subject to this chapter may not be assessed as
14 personal property for the purpose of the assessment and levy of
15 personal property taxes after December 31, 2008, and is not subject to
16 ad valorem taxes first due and payable after December 31, 2009.

17 SECTION 3. IC 6-6-5.1-14, AS ADDED BY P.L.131-2008,
18 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: Sec. 14. (a) Except as otherwise provided in this
20 chapter, the tax imposed on a recreational vehicle by this chapter is
21 payable:

22 (1) for each registration year by the owner with respect to a
23 recreational vehicle required to be registered for the registration
24 year as provided in the state motor vehicle laws; or

25 (2) in the manner required by section 14.5 of this chapter with
26 respect to an unregistered recreational vehicle.

27 (b) This subsection applies to a recreational vehicle subject to
28 registration under IC 9-18. Except as provided in section 15 of this
29 chapter, the tax is due on or before the regular annual registration date
30 in each year on or before which the owner is required under the state
31 motor vehicle registration laws to register vehicles. The tax shall be
32 paid to the bureau at the time the recreational vehicle is registered by
33 the owner as provided in the state motor vehicle registration laws. A
34 recreational vehicle subject to taxation under this chapter shall be
35 registered by the owner as being taxable in the county of the owner's
36 residence. The payment of the tax imposed by this chapter is a
37 condition to the right to register or reregister the recreational vehicle
38 and is in addition to all other conditions prescribed by law.

39 (b) (c) The tax imposed on a truck camper by this chapter is due on
40 or before the annual registration date in each year on or before which
41 the owner is required under the state motor vehicle registration laws to
42 register vehicles. The tax on the truck camper must be paid to the

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1 bureau. A truck camper subject to taxation under this chapter is taxable
2 in the county of the owner's residence.

3 ~~(e)~~ **(d)** A voucher from the department of state revenue showing
4 payment of the tax imposed by this chapter may be accepted by the
5 bureau instead of a payment under subsection ~~(a)~~: **(b)**.

6 SECTION 4. IC 6-6-5.1-14.4 IS ADDED TO THE INDIANA
7 CODE AS A NEW SECTION TO READ AS FOLLOWS
8 [EFFECTIVE UPON PASSAGE]: **Sec. 14.4. (a) This section applies**
9 **to excise taxes imposed for a calendar year beginning after**
10 **December 31, 2011.**

11 **(b) Before April 15 each year, a person operating a campground**
12 **in Indiana shall annually submit to the county assessor of the**
13 **county in which the campground is located a report that discloses**
14 **the following information concerning the occupancy of the**
15 **campground on March 1 of the calendar year in which the report**
16 **is due:**

17 **(1) The name, address, and, if available, the telephone number**
18 **of each person renting a campground space for a recreational**
19 **vehicle.**

20 **(2) Whether a recreational vehicle owned by a person renting**
21 **a campground space is parked on the rented space.**

22 **(3) For each recreational vehicle parked on a rented space at**
23 **the campground, the following information:**

24 **(A) Whether the recreational vehicle displays a license**
25 **plate issued by:**

26 **(i) Indiana; or**

27 **(ii) any other state or country.**

28 **(B) The following information from the license plate, if**
29 **any, of the recreational vehicle:**

30 **(i) The license plate number.**

31 **(ii) The state or country of issuance.**

32 **(iii) The date of expiration.**

33 **(C) Any other information relevant to determining**
34 **whether the recreational vehicle is registered under the**
35 **motor vehicle laws of:**

36 **(i) Indiana; or**

37 **(ii) any other state or country.**

38 **(D) The year and model of the recreational vehicle.**

39 **(c) Using the reports submitted to the county assessor under**
40 **subsection (b), the county assessor shall annually determine**
41 **whether a person's recreational vehicle is an unregistered**
42 **recreational vehicle for which the tax imposed by this chapter is**

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1 payable under section 14.5 of this chapter. The county assessor
2 shall:

3 (1) make the determinations required by this subsection
4 before August 15 each year; and

5 (2) report to the county treasurer before August 20 each year
6 the:

7 (A) name;

8 (B) address; and

9 (C) excise tax liability for that calendar year;

10 of each person owning an unregistered recreational vehicle
11 for which the tax imposed by this chapter is payable under
12 section 14.5 of this chapter.

13 (d) The bureau shall provide each county assessor and county
14 treasurer:

15 (1) the information necessary to determine the annual tax
16 liability of each person owning an unregistered recreational
17 vehicle for which the tax imposed by this chapter is payable
18 under section 14.5 of this chapter; and

19 (2) any assistance necessary to implement this section and
20 section 14.5 of this chapter.

21 SECTION 5. IC 6-6-5.1-14.5 IS ADDED TO THE INDIANA
22 CODE AS A NEW SECTION TO READ AS FOLLOWS
23 [EFFECTIVE UPON PASSAGE]: **Sec. 14.5. (a) This section applies**
24 **to excise taxes imposed with respect to an unregistered recreational**
25 **vehicle for a calendar year beginning after December 31, 2011.**

26 (b) The tax imposed by this chapter on an unregistered
27 recreational vehicle is payable to the county treasurer of the
28 county in which the unregistered recreational vehicle is located on
29 March 1 of a particular calendar year.

30 (c) Before September 1 of each year, the county treasurer shall
31 mail an excise tax bill to each person listed on the report received
32 from the county assessor under section 14.4(c)(2) of this chapter.

33 (d) A person receiving an excise tax bill under subsection (c)
34 shall pay the taxes due to the county treasurer before October 1 of
35 the calendar year in which the excise tax bill is received.

36 (e) Before November 1 of each calendar year in which excise
37 taxes are collected by a county under this section, the county
38 treasurer of the county shall do the following:

39 (1) Deposit the excise taxes collected in that year in the
40 account for settlement described in section 22 of this chapter.

41 (2) Using information furnished by the county assessor, certify
42 to the county auditor for each excise tax payment received

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1 **under this section:**

2 **(A) the location of the unregistered recreational vehicle for**
3 **which the payment was received; and**

4 **(B) the amount of the deposit attributable to the excise**
5 **taxes imposed on the unregistered recreational vehicle.**

6 SECTION 6. IC 6-6-5.1-17, AS AMENDED BY P.L.87-2010,
7 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 UPON PASSAGE]: Sec. 17. (a) This section applies only to
9 recreational vehicles **registered with the bureau.**

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

13 (1) registers the recreational vehicle for use in another state; and
14 (2) pays tax for use of the recreational vehicle to another state for
15 the same period for which the tax was paid under this chapter.

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

17 (1) the annual ~~license~~ excise tax paid for use of the recreational
18 vehicle by the owner of the vehicle for the year; minus

19 (2) eight and thirty-three hundredths percent (8.33%) of the
20 annual ~~license~~ excise tax paid for use of the recreational vehicle
21 for each full or partial calendar month beginning after the date the
22 annual ~~license~~ excise tax was due and ending before the date the
23 owner registered the recreational vehicle for use in another state.

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

26 (1) a request for a refund on a form furnished by the bureau; and
27 (2) proof that a tax described in subsection (b)(2) was paid.

28 SECTION 7. IC 6-6-5.1-17.5 IS ADDED TO THE INDIANA
29 CODE AS A NEW SECTION TO READ AS FOLLOWS
30 [EFFECTIVE UPON PASSAGE]: **Sec. 17.5. (a) This section applies**
31 **only to unregistered recreational vehicles.**

32 **(b) The owner of an unregistered recreational vehicle is entitled**
33 **to either a refund of taxes paid under this chapter or a credit**
34 **against the taxes due under section 14.5 of this chapter if, after**
35 **March 1 and before December 1 of a particular year, the owner:**

36 (1) registers the recreational vehicle for use in another state;
37 and

38 (2) pays tax for use of the recreational vehicle to another state
39 for the same period for which the tax is due or was paid under
40 this chapter.

41 (c) A refund or credit provided under subsection (b) is equal to:

42 (1) the annual excise tax paid or due for use of the

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1 recreational vehicle by the owner of the vehicle for the year;
2 minus

3 (2) the product of:

4 (A) eight and thirty-three hundredths percent (8.33%) of
5 the annual excise tax paid or due for use of the recreational
6 vehicle; multiplied by

7 (B) the number of full or partial calendar months
8 beginning after the date the owner registers the
9 recreational vehicle for use in another state and ending
10 before January 1 of the following calendar year.

11 (d) To claim the refund or credit provided by this section, the
12 owner of the recreational vehicle must provide the county
13 treasurer of the county in which the unregistered recreational
14 vehicle is located on March 1 of a particular calendar year with:

15 (1) a request for a refund or credit on a form furnished by the
16 county treasurer; and

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

18 (e) A request for a refund or credit for a particular calendar
19 year must be submitted to the county treasurer before December
20 10 of that calendar year.

21 (f) The bureau shall prescribe a form for a county's use under
22 this section.

23 SECTION 8. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008,
24 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 UPON PASSAGE]: Sec. 22. (a) The bureau shall establish procedures
26 necessary for the collection and proper accounting of the tax imposed
27 by this chapter. The necessary forms and records are subject to
28 approval by the state board of accounts.

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

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

40 (d) The determination under subsection (c) shall be made from:

41 (1) copies of vehicle registration forms and receipts for excise
42 taxes paid on truck campers furnished by the bureau; and

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1 **(2) information furnished by the county assessor on the**
2 **location of unregistered recreational vehicles.**

3 Before the determination, the county assessor shall, from copies of
4 registration forms and receipts, verify information pertaining to legal
5 residence of persons owning taxable recreational vehicles and truck
6 campers from the county assessor's records, to the extent the
7 verification can be made. The county assessor shall further identify and
8 verify from the assessor's records the taxing units within which the
9 persons reside **or in which unregistered recreational vehicles are**
10 **located.**

11 (e) Verifications under subsection (d) shall be completed not later
12 than thirty (30) days after:

13 **(1) receipt of vehicle registration forms and receipts by the county**
14 **assessor; or**

15 **(2) the county assessor submits the report required by section**
16 **14.4(c) of this chapter to the county treasurer.**

17 The county assessor shall certify the information to the county auditor
18 for the county auditor's use when the information is checked and
19 completed.

20 SECTION 9. IC 6-6-5.1-23, AS ADDED BY P.L.131-2008,
21 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 UPON PASSAGE]: Sec. 23. The county auditor shall, from the copies
23 of vehicle registration forms and truck camper receipts furnished by the
24 bureau **and the information furnished by the county assessor**, verify
25 and determine the total amount of excise taxes collected under this
26 chapter for each taxing unit in the county. The bureau shall verify the
27 collections reported by the branches and provide the county auditor
28 adequate and accurate audit information, registration form information,
29 truck camper receipts, records, and materials to support the proper
30 assessment, collection, and refund of excise taxes under this chapter.

31 SECTION 10. **An emergency is declared for this act.**

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