First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1546

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-12-13, AS AMENDED BY P.L.1-2010, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) Except as provided in section 40.5 of this chapter, an individual may have twenty-four thousand nine hundred sixty dollars ($24,960) deducted from the assessed value of the taxable tangible property that the individual owns, or real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office and if:

(1) the individual served in the military or naval forces of the United States during any of its wars;

(2) the individual received an honorable discharge;

(3) the individual has a disability with a service connected disability of ten percent (10%) or more;

(4) the individual's disability is evidenced by:

(A) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

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(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; and

(5) the individual:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 15 of this chapter is filed.

(b) The surviving spouse of an individual may receive the deduction provided by this section if the individual ~~would qualify for the deduction if the individual were alive.~~ **satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death and the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.**

(c) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 2. IC 6-1.1-12-14, AS AMENDED BY P.L.1-2009, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) Except as provided in subsection (c) and except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars ($12,480) deducted from the assessed value of the tangible property that the individual owns (or the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile

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home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) if:

(1) the individual served in the military or naval forces of the United States for at least ninety (90) days;

(2) the individual received an honorable discharge;

(3) the individual either:

(A) has a total disability; or

(B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%);

(4) the individual's disability is evidenced by:

(A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; and

(5) the individual:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 15 of this chapter is filed.

(b) Except as provided in subsection (c), the surviving spouse of an individual may receive the deduction provided by this section if the individual ~~would qualify for the deduction if the individual were alive.~~ **satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death and the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.**

(c) No one is entitled to the deduction provided by this section if the assessed value of the individual's tangible property, as shown by the tax duplicate, exceeds one hundred forty-three thousand one hundred sixty dollars ($143,160).

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile

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home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 3. IC 6-1.1-12-15, AS AMENDED BY P.L.144-2008, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 13 or ~~section~~ 14 of this chapter must file a statement with the auditor of the county in which the individual resides. With respect to real property, the statement must be filed during the year for which the individual wishes to obtain the deduction. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;

(2) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section. **If a deceased veteran's surviving spouse is claiming the deduction, the surviving spouse shall provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the requirements of section 13(a)(1) through 13(a)(4) of this chapter or section 14(a)(1) through 14(a)(4) of this chapter, whichever applies.**

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for

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the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 4. IC 6-2.5-5-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 16. Transactions involving tangible personal property, **accommodations,** public utility commodities, and public utility service are exempt from the state gross retail tax, if the person acquiring the property, **accommodations,** commodities, or service:

(1) is the state of Indiana, an agency or instrumentality of the state, a political subdivision of the state, or an agency or instrumentality of a political subdivision of the state, including a county solid waste management district or a joint solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal); and

(2) predominantly uses the property, **accommodations,** commodities, or service to perform its governmental functions.

SECTION 5. IC 6-2.5-5-21, AS AMENDED BY P.L.2-2007, SECTION 119, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 21. (a) For purposes of this section, "private benefit or gain" does not include reasonable compensation paid to an employee for work or services actually performed.

(b) Sales of food and food ingredients are exempt from the state gross retail tax if:

(1) the seller meets the filing requirements under subsection (d) and is any of the following:

(A) A fraternity, a sorority, or a student cooperative housing organization that is connected with and under the supervision of a postsecondary educational institution if no part of its income is used for the private benefit or gain of any member, trustee, shareholder, employee, or associate.

(B) Any:

(i) institution;
(ii) trust;
(iii) group;
(iv) united fund;
(v) affiliated agency of a united fund;
(vi) nonprofit corporation;
(vii) cemetery association; or
(viii) organization;

that is organized and operated exclusively for religious, charitable, scientific, literary, educational, or civic purposes if

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no part of its income is used for the private benefit or gain of any member, trustee, shareholder, employee, or associate.

(C) A group, an organization, or a nonprofit corporation that is organized and operated for fraternal or social purposes, or as a business league or association, and not for the private benefit or gain of any member, trustee, shareholder, employee, or associate.

(D) A:

(i) hospital licensed by the state department of health;

(ii) shared hospital services organization exempt from federal income taxation by Section 501(c)(3) or 501(e) of the Internal Revenue Code;

(iii) labor union;

(iv) church;

(v) monastery;

(vi) convent;

(vii) school that is a part of the Indiana public school system;

(viii) parochial school regularly maintained by a recognized religious denomination; or

(ix) trust created for the purpose of paying pensions to members of a particular profession or business who created the trust for the purpose of paying pensions to each other;

if the taxpayer is not organized or operated for private profit or gain;

(2) the purchaser is a person confined to ~~his~~ **the purchaser's** home because of age, sickness, or infirmity;

(3) the seller delivers the food and food ingredients to the purchaser; and

(4) the delivery is prescribed as medically necessary by a physician licensed to practice medicine in Indiana.

(c) Sales of food and food ingredients are exempt from the state gross retail tax if the seller is an organization described in subsection (b)(1), and the purchaser is a patient in a hospital operated by the seller.

(d) To obtain the exemption provided by this section, a taxpayer must file an application for exemption with the department

~~(1) before January 1, 2003, under IC 6-2.1-3-19 (repealed); or~~

~~(2)~~ not later than one hundred twenty (120) days after the taxpayer's formation.

In addition, the taxpayer must file an annual report with the department on or before the fifteenth day of the fifth month following the close of

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each taxable year. If a taxpayer fails to file the report, the department shall notify the taxpayer of the failure. If within sixty (60) days after receiving such notice the taxpayer does not provide the report, the taxpayer's exemption shall be canceled. However, the department may reinstate the taxpayer's exemption if the taxpayer shows by petition that the failure was due to excusable neglect.

SECTION 6. IC 6-2.5-5-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 25. (a) Transactions involving tangible personal property, **accommodations,** or service are exempt from the state gross retail tax, if the person acquiring the property, **accommodations,** or service:

(1) is an organization described in section 21(b)(1) of this chapter;

(2) primarily uses the property, **accommodations,** or service to carry on or to raise money to carry on its not-for-profit purpose; and

(3) is not an organization operated predominantly for social purposes.

(b) Transactions ~~occurring after December 31, 1976, and~~ involving tangible personal property or service are exempt from the state gross retail tax, if the person acquiring the property or service:

(1) is a fraternity, sorority, or student cooperative housing organization described in section 21(b)(1)(A) of this chapter; and

(2) uses the property or service to carry on its ordinary and usual activities and operations as a fraternity, sorority, or student cooperative housing organization.

SECTION 7. IC 6-2.5-7-5, AS AMENDED BY P.L.98-2012, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012 (RETROACTIVE)]: Sec. 5. (a) Each retail merchant who dispenses gasoline or special fuel from a metered pump shall, in the manner prescribed in IC 6-2.5-6, report to the department the following information:

(1) The total number of gallons of gasoline sold from a metered pump during the period covered by the report.

(2) The total amount of money received from the sale of gasoline described in subdivision (1) during the period covered by the report.

(3) That portion of the amount described in subdivision (2) which represents state and federal taxes imposed under this article, IC 6-6-1.1, or Section 4081 of the Internal Revenue Code.

(4) The total number of gallons of special fuel sold from a metered pump during the period covered by the report.

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(5) The total amount of money received from the sale of special fuel during the period covered by the report.

(6) That portion of the amount described in subdivision (5) that represents state and federal taxes imposed under this article, IC 6-6-2.5, or Section 4041 of the Internal Revenue Code.

(7) The total number of gallons of E85 sold from a metered pump during the period covered by the report.

(b) Concurrently with filing the report, the retail merchant shall remit the state gross retail tax in an amount which equals six and fifty-four hundredths percent (6.54%) of the gross receipts, including state gross retail taxes but excluding Indiana and federal gasoline and special fuel taxes, received by the retail merchant from the sale of the gasoline and special fuel that is covered by the report and on which the retail merchant was required to collect state gross retail tax. The retail merchant shall remit that amount regardless of the amount of state gross retail tax which the merchant has actually collected under this chapter. However, the retail merchant is entitled to deduct and retain the amounts prescribed in **subsection (c),** IC 6-2.5-6-10, and IC 6-2.5-6-11.

(c) A retail merchant is entitled to deduct from the amount of state gross retail tax required to be remitted under subsection (b) an amount equal to:

(1) the sum of the prepayment amounts made during the period covered by the retail merchant's report; minus

(2) the sum of prepayment amounts collected by the retail merchant, in the merchant's capacity as a qualified distributor, during the period covered by the retail merchant's report.

For purposes of this section, a prepayment of the gross retail tax is presumed to occur on the date on which it is invoiced.

SECTION 8. IC 6-2.5-7-6.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012 (RETROACTIVE)]: **Sec. 6.5. (a) If the deduction under section 5(c) of this chapter exceeds the amount of gross retail tax required to be remitted under section 5(b) of this chapter, the retail merchant is entitled to a credit. The credit shall be used as follows:**

(1) First, the credit shall be applied against gross retail and use tax liability of the retail merchant that is required to be remitted under IC 6-2.5-6.

(2) Second, any amount remaining shall be applied against the gasoline tax liability of the retail merchant, as determined under IC 6-6-1.1, excluding any liability for gasoline delivered

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to a taxable marine facility.

A retail merchant may file a claim for a refund instead of taking a credit or for a refund of any excess tax payment remaining after the credits allowed by this section. In addition, a retail merchant may file a claim for a refund under section 12 of this chapter.

(b) A retail merchant that is entitled to a refund under this section must file a claim for the refund on the refund claim form approved by the department and must include any supporting documentation reasonably required by the department. If a retail merchant files a completed refund claim form that includes all supporting documentation, the excess tax payment that is not refunded within ninety (90) days accrues interest as provided in IC 6-8.1-9-2.

(c) Before the fifth day of each month, the department shall determine and notify the treasurer of state of the amount of credits applied during the preceding month against the gasoline tax under this section. The treasurer of state shall transfer from the general fund:

(1) to the highway, road and street fund, twenty-five percent (25%) of the amount set forth in the department's notice; and

(2) to the motor fuel tax fund of the motor vehicle highway account, seventy-five percent (75%) of the amount set forth in the department's notice.

SECTION 9. IC 6-2.5-7-12, AS AMENDED BY P.L.98-2012, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012 (RETROACTIVE)]: Sec. 12. (a) Except as provided in subsection (b), a distributor that prepays the state gross retail tax under this chapter shall separately state the amount of tax prepaid on the invoice the distributor issues to its purchaser or recipient. The purchaser or recipient shall pay to the distributor an amount equal to the prepaid tax.

(b) A distributor that:

(1) prepays the state gross retail tax under this chapter;

(2) is a retail merchant; and

(3) sells gasoline that is exempt from the gross retail tax, as evidenced by a purchaser's exemption certificate issued by the department;

may not require the exempt purchaser to pay the gross retail taxes prepaid in the gasoline sold to the exempt purchaser. A distributor that has prepaid gross retail taxes and has not been reimbursed because the gasoline is sold to an exempt purchaser may file a claim for a refund **(in addition to any claim for a refund filed under section 6.5 of this**

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chapter), if the amount of unreimbursed prepaid gross retail taxes exceeds five hundred dollars ($500). A claim for a refund must be on the form approved by the department and include all supporting documentation reasonably required by the department. If a distributor files a completed refund claim form that includes all supporting documentation, the department shall authorize the auditor of state to issue a warrant for the refund.

SECTION 10. IC 6-2.5-8-1, AS AMENDED BY P.L.172-2011, SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 1. (a) A retail merchant may not make a retail transaction in Indiana, unless the retail merchant has applied for a registered retail merchant's certificate.

(b) A retail merchant may obtain a registered retail merchant's certificate by filing an application with the department and paying a registration fee of twenty-five dollars ($25) for each place of business listed on the application. The retail merchant shall also provide such security for payment of the tax as the department may require under IC 6-2.5-6-12.

(c) The retail merchant shall list on the application the location (including the township) of each place of business where the retail merchant makes retail transactions. However, if the retail merchant does not have a fixed place of business, the retail merchant shall list the retail merchant's residence as the retail merchant's place of business. In addition, a public utility may list only its principal Indiana office as its place of business for sales of public utility commodities or service, but the utility must also list on the application the places of business where it makes retail transactions other than sales of public utility commodities or service.

(d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the department shall issue to the retail merchant a separate registered retail merchant's certificate for each place of business listed on the application. Each certificate shall bear a serial number and the location of the place of business for which it is issued.

(e) If a retail merchant intends to make retail transactions during a calendar year at a new Indiana place of business, the retail merchant must file a supplemental application and pay the fee for that place of business.

(f) **Except as provided in subsection (h),** a registered retail merchant's certificate is valid for two (2) years after the date the registered retail merchant's certificate is originally issued or renewed. If the retail merchant has filed all returns and remitted all taxes the

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retail merchant is currently obligated to file or remit, the department shall renew the registered retail merchant's certificate within thirty (30) days after the expiration date, at no cost to the retail merchant.

(g) The department may not renew a registered retail merchant certificate of a retail merchant who is delinquent in remitting withholding taxes required to be remitted under IC 6-3-4 or sales or use tax. The department, at least sixty (60) days before the date on which a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is delinquent in remitting withholding taxes required to be remitted under IC 6-3-4 or sales or use tax that the department will not renew the retail merchant's registered retail merchant's certificate.

(h) If:

(1) a retail merchant has been notified by the department that the retail merchant is delinquent in remitting withholding taxes or sales or use tax in accordance with subsection (g); and

(2) the retail merchant pays the outstanding liability before the expiration of the retail merchant's registered retail merchant's certificate;

the department shall renew the retail merchant's registered retail merchant's certificate for one (1) year.

~~(h)~~ **(i)** A retail merchant engaged in business in Indiana as defined in IC 6-2.5-3-1(c) who makes retail transactions that are only subject to the use tax must obtain a registered retail merchant's certificate before making those transactions. The retail merchant may obtain the certificate by following the same procedure as a retail merchant under subsections (b) and (c), except that the retail merchant must also include on the application:

(1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transactions;

(2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and

(3) any other information that the department requests.

~~(i)~~ **(j)** The department may permit an out-of-state retail merchant to collect the use tax. However, before the out-of-state retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the use tax due on all sales of tangible

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personal property that the out-of-state retail merchant knows is intended for use in Indiana.

~~(j)~~ **(k)** Except as provided in subsection ~~(k),~~ **(l),** the department shall submit to the township assessor, or the county assessor if there is no township assessor for the township, before July 15 of each year:

(1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of business located in the township or county; and

(2) the address of each place of business of the taxpayer in the township or county.

~~(k)~~ **(l)** If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall submit the information listed in subsection ~~(j)~~ **(k)** to the county assessor.

SECTION 11. IC 6-2.5-9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. A retail merchant who makes a retail transaction without having applied for or obtained a registered retail merchant's certificate or a renewal of a registered retail merchant's certificate or after the retail merchant's certificate has been revoked or suspended by the department commits a ~~Class B~~ **Class A** misdemeanor.

SECTION 12. IC 6-3-4-8, AS AMENDED BY P.L.137-2012, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]: Sec. 8. (a) Except as provided in subsection (d), every employer making payments of wages subject to tax under this article, regardless of the place where such payment is made, who is required under the provisions of the Internal Revenue Code to withhold, collect, and pay over income tax on wages paid by such employer to such employee, shall, at the time of payment of such wages, deduct and retain therefrom the amount prescribed in withholding instructions issued by the department. The department shall base its withholding instructions on the adjusted gross income tax rate for persons, on the total rates of any income taxes that the taxpayer is subject to under IC 6-3.5, and on the total amount of exclusions the taxpayer is entitled to under IC 6-3-1-3.5(a)(3) and IC 6-3-1-3.5(a)(4). However, the withholding instructions on the adjusted gross income of a nonresident alien (as defined in Section 7701 of the Internal Revenue Code) are to be based on applying not more than one (1) withholding exclusion, regardless of the total number of exclusions that IC 6-3-1-3.5(a)(3) and IC 6-3-1-3.5(a)(4) permit the taxpayer to apply on the taxpayer's final return for the taxable year. Such employer

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making payments of any wages:

(1) shall be liable to the state of Indiana for the payment of the tax required to be deducted and withheld under this section and shall not be liable to any individual for the amount deducted from the individual's wages and paid over in compliance or intended compliance with this section; and

(2) shall make return of and payment to the department monthly of the amount of tax which under this article and IC 6-3.5 the employer is required to withhold.

(b) An employer shall pay taxes withheld under subsection (a) during a particular month to the department no later than thirty (30) days after the end of that month. However, in place of monthly reporting periods, the department may permit an employer to report and pay the tax for a calendar year reporting period, if the ~~average monthly~~ amount of all tax required to be withheld by the employer in the previous calendar year does not exceed one thousand dollars ($1,000). An employer using a reporting period (other than a monthly reporting period) must file the employer's return and pay the tax for a reporting period no later than the last day of the month immediately following the close of the reporting period.

(c) For purposes of determining whether an employee is subject to taxation under IC 6-3.5, an employer is entitled to rely on the statement of an employee as to the employee's county of residence as represented by the statement of address in forms claiming exemptions for purposes of withholding, regardless of when the employee supplied the forms. Every employee shall notify the employee's employer within five (5) days after any change in the employee's county of residence.

(d) A county that makes payments of wages subject to tax under this article:

(1) to a precinct election officer (as defined in IC 3-5-2-40.1); and

(2) for the performance of the duties of the precinct election officer imposed by IC 3 that are performed on election day;

is not required, at the time of payment of the wages, to deduct and retain from the wages the amount prescribed in withholding instructions issued by the department.

(e) Every employer shall, at the time of each payment made by the employer to the department, deliver to the department a return upon the form prescribed by the department showing:

(1) the total amount of wages paid to the employer's employees;

(2) the amount deducted therefrom in accordance with the provisions of the Internal Revenue Code;

(3) the amount of adjusted gross income tax deducted therefrom

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in accordance with the provisions of this section;

(4) the amount of income tax, if any, imposed under IC 6-3.5 and deducted therefrom in accordance with this section; and

(5) any other information the department may require.

Every employer making a declaration of withholding as provided in this section shall furnish the employer's employees annually, but not later than thirty (30) days after the end of the calendar year, a record of the total amount of adjusted gross income tax and the amount of each income tax, if any, imposed under IC 6-3.5, withheld from the employees, on the forms prescribed by the department.

(f) All money deducted and withheld by an employer shall immediately upon such deduction be the money of the state, and every employer who deducts and retains any amount of money under the provisions of this article shall hold the same in trust for the state of Indiana and for payment thereof to the department in the manner and at the times provided in this article. Any employer may be required to post a surety bond in the sum the department determines to be appropriate to protect the state with respect to money withheld pursuant to this section.

(g) The provisions of IC 6-8.1 relating to additions to tax in case of delinquency and penalties shall apply to employers subject to the provisions of this section, and for these purposes any amount deducted or required to be deducted and remitted to the department under this section shall be considered to be the tax of the employer, and with respect to such amount the employer shall be considered the taxpayer. In the case of a corporate or partnership employer, every officer, employee, or member of such employer, who, as such officer, employee, or member is under a duty to deduct and remit such taxes shall be personally liable for such taxes, penalties, and interest.

(h) Amounts deducted from wages of an employee during any calendar year in accordance with the provisions of this section shall be considered to be in part payment of the tax imposed on such employee for the employee's taxable year which begins in such calendar year, and a return made by the employer under subsection (b) shall be accepted by the department as evidence in favor of the employee of the amount so deducted from the employee's wages. Where the total amount so deducted exceeds the amount of tax on the employee as computed under this article and IC 6-3.5, the department shall, after examining the return or returns filed by the employee in accordance with this article and IC 6-3.5, refund the amount of the excess deduction. However, under rules promulgated by the department, the excess or any part thereof may be applied to any taxes or other claim due from the

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taxpayer to the state of Indiana or any subdivision thereof. No refund shall be made to an employee who fails to file the employee's return or returns as required under this article and IC 6-3.5 within two (2) years from the due date of the return or returns. In the event that the excess tax deducted is less than one dollar ($1), no refund shall be made.

(i) This section shall in no way relieve any taxpayer from the taxpayer's obligation of filing a return or returns at the time required under this article and IC 6-3.5, and, should the amount withheld under the provisions of this section be insufficient to pay the total tax of such taxpayer, such unpaid tax shall be paid at the time prescribed by section 5 of this chapter.

(j) Notwithstanding subsection (b), an employer of a domestic service employee that enters into an agreement with the domestic service employee to withhold federal income tax under Section 3402 of the Internal Revenue Code may withhold Indiana income tax on the domestic service employee's wages on the employer's Indiana individual income tax return in the same manner as allowed by Section 3510 of the Internal Revenue Code.

(k) To the extent allowed by Section 1137 of the Social Security Act, an employer of a domestic service employee may report and remit state unemployment insurance contributions on the employee's wages on the employer's Indiana individual income tax return in the same manner as allowed by Section 3510 of the Internal Revenue Code.

(l) A person who knowingly fails to remit trust fund money as set forth in this section commits a Class D felony.

SECTION 13. IC 6-3-4-12, AS AMENDED BY P.L.137-2012, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 12. (a) Every partnership shall, at the time that the partnership pays or credits amounts to any of its nonresident partners on account of their distributive shares of partnership income, for a taxable year of the partnership, deduct and retain therefrom the amount prescribed in the withholding instructions referred to in section 8 of this chapter. Such partnership so paying or crediting any nonresident partner:

(1) shall be liable to the state of Indiana for the payment of the tax required to be deducted and retained under this section and shall not be liable to such partner for the amount deducted from such payment or credit and paid over in compliance or intended compliance with this section; and

(2) shall make return of and payment to the department monthly whenever the amount of tax due under IC 6-3 and IC 6-3.5 exceeds an aggregate amount of fifty dollars ($50) per month with

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such payment due on the thirtieth day of the following month, unless an earlier date is specified by section 8.1 of this chapter.

Where the aggregate amount due under IC 6-3 and IC 6-3.5 does not exceed fifty dollars ($50) per month, then such partnership shall make return and payment to the department quarterly, on such dates and in such manner as the department shall prescribe, of the amount of tax which, under IC 6-3 and IC 6-3.5, it is required to withhold.

(b) Every partnership shall, at the time of each payment made by it to the department pursuant to this section, deliver to the department a return upon such form as shall be prescribed by the department showing the total amounts paid or credited to its nonresident partners, the amount deducted therefrom in accordance with the provisions of this section, and such other information as the department may require. Every partnership making the deduction and retention provided in this section shall furnish to its nonresident partners annually, but not later than the fifteenth day of the third month after the end of its taxable year, a record of the amount of tax deducted and retained from such partners on forms to be prescribed by the department.

(c) All money deducted and retained by the partnership, as provided in this section, shall immediately upon such deduction be the money of the state of Indiana and every partnership which deducts and retains any amount of money under the provisions of IC 6-3 shall hold the same in trust for the state of Indiana and for payment thereof to the department in the manner and at the times provided in IC 6-3. Any partnership may be required to post a surety bond in such sum as the department shall determine to be appropriate to protect the state of Indiana with respect to money deducted and retained pursuant to this section.

(d) The provisions of IC 6-8.1 relating to additions to tax in case of delinquency and penalties shall apply to partnerships subject to the provisions of this section, and for these purposes any amount deducted, or required to be deducted and remitted to the department under this section, shall be considered to be the tax of the partnership, and with respect to such amount it shall be considered the taxpayer.

(e) Amounts deducted from payments or credits to a nonresident partner during any taxable year of the partnership in accordance with the provisions of this section shall be considered to be in part payment of the tax imposed on such nonresident partner for the nonresident partner's taxable year within or with which the partnership's taxable year ends. A return made by the partnership under subsection (b) shall be accepted by the department as evidence in favor of the nonresident partner of the amount so deducted for the nonresident partner's

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distributive share.

(f) This section shall in no way relieve any nonresident partner from the nonresident partner's obligations of filing a return or returns at the time required under IC 6-3 or IC 6-3.5, and any unpaid tax shall be paid at the time prescribed by section 5 of this chapter.

(g) Instead of the reporting periods required under subsection (a), the department may permit a partnership to file one (1) return and payment each year if the partnership pays or credits amounts to its nonresident partners only one (1) time each year. The return and payment are due on or before the fifteenth day of the fourth month after the end of the year.

(h) A partnership shall file a composite adjusted gross income tax return on behalf of all nonresident individual partners. The composite return must include each nonresident individual partner regardless of whether or not the nonresident individual partner has other Indiana source income.

(i) If a partnership does not include all nonresident partners in the composite return, the partnership is subject to the penalty imposed under IC 6-8.1-10-2.1(j).

(j) For taxable years beginning after December 31, 2013, the department may not impose a late payment penalty on a partnership for the failure to file a return, pay the full amount of the tax shown on the partnership's return, or pay the deficiency of the withholding taxes due under this section if the partnership pays the department at least:

(1) eighty percent (80%) of the withholding tax due for the current year; or

(2) one hundred percent (100%) of the withholding tax due for the preceding year before the fifteenth day of the fourth month after the end of the partnership's taxable year.

SECTION 14. IC 6-3-4-13, AS AMENDED BY P.L.137-2012, SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 13. (a) Every corporation which is exempt from tax under IC 6-3 pursuant to IC 6-3-2-2.8(2) shall, at the time that it pays or credits amounts to any of its nonresident shareholders as dividends or as their share of the corporation's undistributed taxable income, withhold the amount prescribed by the department. Such corporation so paying or crediting any nonresident shareholder:

(1) shall be liable to the state of Indiana for the payment of the tax required to be withheld under this section and shall not be liable to such shareholder for the amount withheld and paid over in compliance or intended compliance with this section; and

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(2) when the aggregate amount due under IC 6-3 and IC 6-3.5 exceeds one hundred fifty dollars ($150) per quarter, then such corporation shall make return and payment to the department quarterly, on such dates and in such manner as the department shall prescribe, of the amount of tax which, under IC 6-3 and IC 6-3.5, it is required to withhold.

(b) Every corporation shall, at the time of each payment made by it to the department pursuant to this section, deliver to the department a return upon such form as shall be prescribed by the department showing the total amounts paid or credited to its nonresident shareholders, the amount withheld in accordance with the provisions of this section, and such other information as the department may require. Every corporation withholding as provided in this section shall furnish to its nonresident shareholders annually, but not later than the fifteenth day of the third month after the end of its taxable year, a record of the amount of tax withheld on behalf of such shareholders on forms to be prescribed by the department.

(c) All money withheld by a corporation, pursuant to this section, shall immediately upon being withheld be the money of the state of Indiana and every corporation which withholds any amount of money under the provisions of this section shall hold the same in trust for the state of Indiana and for payment thereof to the department in the manner and at the times provided in IC 6-3. Any corporation may be required to post a surety bond in such sum as the department shall determine to be appropriate to protect the state of Indiana with respect to money withheld pursuant to this section.

(d) The provisions of IC 6-8.1 relating to additions to tax in case of delinquency and penalties shall apply to corporations subject to the provisions of this section, and for these purposes any amount withheld, or required to be withheld and remitted to the department under this section, shall be considered to be the tax of the corporation, and with respect to such amount it shall be considered the taxpayer.

(e) Amounts withheld from payments or credits to a nonresident shareholder during any taxable year of the corporation in accordance with the provisions of this section shall be considered to be a part payment of the tax imposed on such nonresident shareholder for ~~his~~ **the shareholder's** taxable year within or with which the corporation's taxable year ends. A return made by the corporation under subsection (b) shall be accepted by the department as evidence in favor of the nonresident shareholder of the amount so withheld from the shareholder's distributive share.

(f) This section shall in no way relieve any nonresident shareholder

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from the shareholder's obligation of filing a return or returns at the time required under IC 6-3 or IC 6-3.5, and any unpaid tax shall be paid at the time prescribed by section 5 of this chapter.

(g) Instead of the reporting periods required under subsection (a), the department may permit a corporation to file one (1) return and payment each year if the corporation pays or credits amounts to its nonresident shareholders only one (1) time each year. The withholding return and payment are due on or before the fifteenth day of the fourth month after the end of the taxable year of the corporation.

(h) If a distribution will be made with property other than money or a gain is realized without the payment of money, the corporation shall not release the property or credit the gain until it has funds sufficient to enable it to pay the tax required to be withheld under this section. If necessary, the corporation shall obtain such funds from the shareholders.

(i) If a corporation fails to withhold and pay any amount of tax required to be withheld under this section and thereafter the tax is paid by the shareholders, such amount of tax as paid by the shareholders shall not be collected from the corporation but it shall not be relieved from liability for interest or penalty otherwise due in respect to such failure to withhold under IC 6-8.1-10.

(j) A corporation described in subsection (a) shall file a composite adjusted gross income tax return on behalf of all nonresident shareholders. The composite return must include each nonresident individual shareholder regardless of whether or not the nonresident individual shareholder has other Indiana source income.

(k) If a corporation described in subsection (a) does not include all nonresident shareholders in the composite return, the corporation is subject to the penalty imposed under IC 6-8.1-10-2.1(j).

(l) For taxable years beginning after December 31, 2013, the department may not impose a late payment penalty on a corporation for the failure to file a return, pay the full amount of the tax shown on the corporation's return, or pay the deficiency of the withholding taxes due under this section if the corporation pays the department at least:

(1) eighty percent (80%) of the withholding tax due for the current year; or

(2) one hundred percent (100%) of the withholding tax due for the preceding year before the fifteenth day of the fourth month after the end of the corporation's taxable year.

SECTION 15. IC 6-3.5-1.1-2.5, AS AMENDED BY P.L.119-2012, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JULY 1, 2013]: Sec. 2.5. (a) This section applies only to Jackson County.

~~(b) As used in this section, "fiscal year" means a twelve (12) month period beginning July 1 and ending June 30.~~

~~(c)~~ **(b)** The county council may, by ordinance, determine that additional county adjusted gross income tax revenue is needed in the county to fund the operation and maintenance of a jail and juvenile detention center opened after July 1, 1998.

~~(d)~~ **(c)** Notwithstanding section 2 of this chapter, if the county council adopts an ordinance under subsection ~~(c),~~ **(b),** the county council may impose the county adjusted gross income tax at a rate of one and one-tenth percent (1.1%) on adjusted gross income for ~~fiscal~~ **calendar** years ~~beginning~~ **ending** before ~~July 1, 2011.~~ **January 1, 2024.** For ~~fiscal~~ **calendar** years beginning after ~~June 30, 2011,~~ **December 31, 2023,** the rate is reduced to one percent (1%). If the county council imposes the county adjusted gross income tax at a rate of one and one-tenth percent (1.1%), the county council may decrease the rate or rescind the tax in the manner provided under this chapter.

~~(e)~~ **(d)** If the county imposes the county adjusted gross income tax at a rate of one and one-tenth percent (1.1%) under this section, the revenue derived from a tax rate of one-tenth percent (0.1%) on adjusted gross income:

(1) shall be paid to the county treasurer;

(2) may be used only to pay the costs of operating a jail and juvenile detention center opened after July 1, 1998; and

(3) may not be considered by the department of local government finance in determining the county's maximum permissible property tax levy limit under IC 6-1.1-18.5.

SECTION 16. IC 6-3.5-1.1-3.5, AS AMENDED BY P.L.119-2012, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3.5. (a) This section applies only to Pulaski County.

(b) The county council may, by ordinance, determine that additional county adjusted gross income tax revenue is needed in the county to fund the operation and maintenance of a jail and justice center.

(c) Notwithstanding section 2 of this chapter, if the county council adopts an ordinance under subsection (b), the county council may impose the county adjusted gross income tax at a rate of one and three-tenths percent (1.3%) on adjusted gross income. However, a county may impose the county adjusted gross income tax at a rate of one and three-tenths percent (1.3%) **only** for ~~only eight (8)~~ **calendar** years **beginning before January 1, 2021.** ~~After the county has~~

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~~imposed the county adjusted gross income tax at a rate of one and three-tenths percent (1.3%) for eight (8) years, the rate is reduced to one percent (1%).~~ If the county council imposes the county adjusted gross income tax at a rate of one and three-tenths percent (1.3%), the county council may decrease the rate or rescind the tax in the manner provided under this chapter. **If an augmented county adjusted gross income tax rate authorized by this section is in effect in the county on December 31, 2020, the rate is reduced to one percent (1%) after December 31, 2020.**

(d) If the county imposes the county adjusted gross income tax at ~~a~~ **an additional** rate ~~of one and three-tenths percent (1.3%)~~ under this section, the revenue derived from ~~a~~ **the additional** tax rate ~~of three-tenths percent (0.3%)~~ on adjusted gross income:

(1) shall be paid to the county treasurer;

(2) may be used only to pay the costs of operating and maintaining a jail and justice center; and

(3) may not be considered by the department of local government finance under any provision of IC 6-1.1-18.5, including the determination of the county's maximum permissible property tax levy.

SECTION 17. IC 6-3.5-1.1-27 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 27. (a) This section applies only to an additional tax rate imposed in Jackson County under section 2.5 of this chapter.**

(b) This subsection applies to an additional tax rate imposed after June 30, 2011, and before July 1, 2013. Notwithstanding section 2.5 of this chapter (as in effect on January 1, 2013), the imposition, collection, and distribution of county adjusted gross income taxes attributable to the additional tax rate is legalized and validated.

(c) Any action described in subsection (b) of:

(1) the department;

(2) the budget agency; or

(3) an officer or employee of Jackson County;

is legalized and validated.

(d) The additional tax rate:

(1) authorized by the county council under section 2.5 of this chapter (as in effect on January 1, 2013); and

(2) legalized and validated by subsection (c);

remains in effect for the calendar years specified in section 2.5(c) of this chapter without additional county council action. However,

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this subsection may not be construed to limit the ability of the county council to decrease the rate or rescind the tax in the manner provided under this chapter.

SECTION 18. IC 6-3.5-1.1-28 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 28. (a) This section applies only to an additional tax rate imposed in Pulaski County under section 3.5 of this chapter.**

(b) This subsection applies to an additional tax rate imposed after the eight (8) years authorized by section 3.5 of this chapter (as in effect on January 1, 2013) have elapsed and before July 1, 2013. Notwithstanding section 3.5 of this chapter (as in effect on January 1, 2013), the imposition, collection, and distribution of county adjusted gross income taxes attributable to the additional tax rate is legalized and validated.

(c) Any action described in subsection (b) of:

(1) the department;

(2) the budget agency; or

(3) an officer or employee of Pulaski County;

is legalized and validated.

(d) The additional tax rate:

(1) authorized by the county council under section 3.5 of this chapter (as in effect on January 1, 2013); and

(2) legalized and validated by subsection (c);

remains in effect for the calendar years specified in section 3.5(c) of this chapter without additional county council action. However, this subsection may not be construed to limit the ability of the county council to decrease the rate or rescind the tax in the manner provided under this chapter.

SECTION 19. IC 6-6-5-5.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 5.2. (a) This section applies to a registration year beginning after December 31, 2013.**

(b) Subject to subsection (d), an individual may claim a credit against the tax imposed by this chapter upon a vehicle owned by the individual if the individual is eligible for the credit under any of the following:

(1) The individual meets all the following requirements:

(A) The individual served in the military or naval forces of the United States during any of its wars.

(B) The individual received an honorable discharge.

(C) The individual has a disability with a service connected

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disability of ten percent (10%) or more.

(D) The individual's disability is evidenced by:

(i) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(ii) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a credit under this section.

(E) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13.

(2) The individual meets all the following requirements:

(A) The individual served in the military or naval forces of the United States for at least ninety (90) days.

(B) The individual received an honorable discharge.

(C) The individual either:

(i) has a total disability; or

(ii) is at least sixty-two (62) years of age and has a disability of at least ten percent (10%).

(D) The individual's disability is evidenced by:

(i) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(ii) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a credit under this section.

(E) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-14.

(3) The individual meets both of the following requirements:

(A) The individual is the surviving spouse of any of the following:

(i) An individual who would have been eligible for a credit under this section if the individual had been alive in 2013 and this section had been in effect in 2013.

(ii) An individual who received a credit under this section in the previous calendar year.

(iii) A World War I veteran.

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(B) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.

(c) The amount of the credit that may be claimed under this section is equal to the lesser of the following:

(1) The amount of the excise tax liability for the individual's vehicle as determined under section 5 of this chapter.

(2) Seventy dollars ($70).

(d) The maximum number of motor vehicles for which an individual may claim a credit under this section is two (2).

(e) An individual may not claim a credit under both:

(1) this section; and

(2) section 5(b) of this chapter.

(f) The credit allowed by this section must be claimed on a form prescribed by the bureau. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.

SECTION 20. IC 6-6-5.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 3. (a) There is imposed an annual license excise tax upon commercial vehicles, which tax shall be in lieu of the ad valorem property tax levied for state or local purposes, but in addition to any registration fees imposed on such vehicles.

(b) Owners of commercial vehicles paying an apportioned registration to the state under the International Registration Plan shall pay an apportioned excise tax calculated by dividing in-state actual miles by total fleet miles generated during the preceding year. If in-state miles are estimated for purposes of proportional registration, these miles are divided by total actual and estimated fleet miles.

(c) The tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.

(d) No commercial vehicle subject to taxation under this chapter shall be assessed as personal property for the purpose of the assessment and levy of personal property taxes or shall be subject to ad valorem taxes, ~~first due and payable in 2001 or thereafter,~~ whether or not such vehicle is in fact registered pursuant to the motor vehicle registration laws. No person shall be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle that is subject to the tax imposed by this chapter.

SECTION 21. IC 6-6-5.5-4 IS REPEALED [EFFECTIVE

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JANUARY 1, 2014]. ~~Sec. 4. For calendar year 2000, the excise tax for a truck and a tractor not used with a semitrailer, a traction engine, or other similar vehicle used for hauling purposes is as follows, based on the declared gross weight of the vehicle:~~

~~DECLARED GROSS WEIGHT (Pounds)~~

~~Greater than~~	~~Equal to or less than~~	~~Tax~~
~~11,000 lbs~~	~~16,000 lbs~~	~~$ 11~~
~~16,000 lbs~~	~~20,000 lbs~~	~~$ 14~~
~~20,000 lbs~~	~~23,000 lbs~~	~~$ 19~~
~~23,000 lbs~~	~~26,000 lbs~~	~~$ 19~~
~~26,000 lbs~~	~~30,000 lbs~~	~~$ 23~~
~~30,000 lbs~~	~~36,000 lbs~~	~~$ 33~~
~~36,000 lbs~~	~~42,000 lbs~~	~~$ 40~~
~~42,000 lbs~~	~~48,000 lbs~~	~~$ 50~~
~~48,000 lbs~~	~~54,000 lbs~~	~~$ 58~~
~~54,000 lbs~~	~~60,000 lbs~~	~~$ 64~~
~~60,000 lbs~~	~~66,000 lbs~~	~~$ 68~~
~~Over 66,000 lbs~~		~~$ 76~~

SECTION 22. IC 6-6-5.5-5 IS REPEALED [EFFECTIVE JANUARY 1, 2014]. ~~Sec. 5. For calendar year 2000, the excise tax for a tractor used with a semitrailer is as follows, based on the declared gross weight of the tractor-semitrailer combination:~~

~~DECLARED GROSS WEIGHT (Pounds)~~

~~Greater than~~	~~Equal to or less than~~	~~Tax~~
~~0 lbs~~	~~20,000 lbs~~	~~$13~~
~~20,000 lbs~~	~~26,000 lbs~~	~~$25~~
~~26,000 lbs~~	~~30,000 lbs~~	~~$31~~
~~30,000 lbs~~	~~36,000 lbs~~	~~$39~~
~~36,000 lbs~~	~~42,000 lbs~~	~~$43~~
~~42,000 lbs~~	~~48,000 lbs~~	~~$52~~
~~48,000 lbs~~	~~54,000 lbs~~	~~$57~~
~~54,000 lbs~~	~~60,000 lbs~~	~~$63~~
~~60,000 lbs~~	~~66,000 lbs~~	~~$69~~
~~66,000 lbs~~	~~72,000 lbs~~	~~$77~~
~~72,000 lbs~~	~~74,000 lbs~~	~~$83~~
~~74,000 lbs~~	~~76,000 lbs~~	~~$92~~
~~76,000 lbs~~	~~78,000 lbs~~	~~$98~~
~~Over 78,000 lbs~~		~~$107~~

SECTION 23. IC 6-6-5.5-6 IS REPEALED [EFFECTIVE JANUARY 1, 2014]. ~~Sec. 6. (a) For calendar year 2000, the excise tax for a semitrailer, including a semitrailer converted to a full trailer through the use of a converter dolly, is one dollar ($1).~~

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~~(b) For calendar year 2000, the excise tax for a trailer having a gross weight in excess of three thousand (3,000) pounds is as follows, based on the declared gross weight of the trailer:~~

~~DECLARED GROSS WEIGHT (Pounds)~~

~~Greater than~~	~~Equal to or less than~~	~~Tax~~
~~3,000 lbs~~	~~5,000 lbs~~	~~$1~~
~~5,000 lbs~~	~~7,000 lbs~~	~~$2~~
~~7,000 lbs~~	~~9,000 lbs~~	~~$2~~
~~9,000 lbs~~	~~12,000 lbs~~	~~$6~~
~~12,000 lbs~~	~~16,000 lbs~~	~~$9~~
~~16,000 lbs~~	~~22,000 lbs~~	~~$13~~
~~Over 22,000 lbs~~		~~$18~~

SECTION 24. IC 6-6-5.5-7, AS AMENDED BY P.L.182-2009(ss), SECTION 239, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 7. (a) ~~For calendar years that begin after December 31, 2000,~~ The annual excise tax for a commercial vehicle will be determined by the motor carrier services division on or before October 1 of each year in accordance with the following formula:

STEP ONE: Determine the total amount of base revenue ~~to be distributed from the commercial vehicle excise tax fund to all taxing units in Indiana during the calendar year for which the tax is first due and payable. For calendar year 2001, the total amount of base revenue for all taxing units shall be determined as provided in section 19 of this chapter. For calendar years that begin after December 31, 2001, and before January 1, 2009, the total amount of base revenue for all taxing units shall be determined by multiplying the previous year's base revenue for all taxing units by one hundred five percent (105%). For calendar years that begin after December 31, 2008, the total amount of base revenue for all taxing units shall be determined as provided in~~ **for all taxing units using the base revenue determined for each taxing unit under** section 19 of this chapter.

STEP TWO: Determine the sum of fees paid to register the following commercial vehicles in Indiana under the following statutes during the fiscal year that ends June 30 immediately preceding the calendar year for which the tax is first due and payable:

(A) Total registration fees collected under IC 9-29-5-3 for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar

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vehicles used for hauling purposes;

(B) Total registration fees collected under IC 9-29-5-5 for tractors used with semitrailers;

(C) Total registration fees collected under IC 9-29-5-6 for semitrailers used with tractors;

(D) Total registration fees collected under IC 9-29-5-4 for trailers having a declared gross weight in excess of three thousand (3,000) pounds; and

(E) Total registration fees collected under IC 9-29-5-13 for trucks, tractors and semitrailers used in connection with agricultural pursuits usual and normal to the user's farming operation, multiplied by two hundred percent (200%).

STEP THREE: Determine the tax factor by dividing the STEP ONE result by the STEP TWO result.

(b) Except as otherwise provided in this chapter, the annual excise tax for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes, shall be determined by multiplying the registration fee under IC 9-29-5-3 by the tax factor determined in subsection (a).

(c) Except as otherwise provided in this chapter, the annual excise tax for tractors used with semitrailers shall be determined by multiplying the registration fee under IC 9-29-5-5 by the tax factor determined in subsection (a).

(d) Except as otherwise provided in this chapter, the annual excise tax for trailers having a declared gross weight in excess of three thousand (3,000) pounds shall be determined by multiplying the registration fee under IC 9-29-5-4 by the tax factor determined in subsection (a).

(e) The annual excise tax for a semitrailer shall be determined by multiplying the average annual registration fee under IC 9-29-5-6 by the tax factor determined in subsection (a). The average annual registration fee for a semitrailer under IC 9-29-5-6 is sixteen dollars and seventy-five cents ($16.75).

(f) The annual excise tax determined under this section shall be rounded upward to the next full dollar amount.

SECTION 25. IC 6-6-5.5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 9. (a) The excise tax on a semitrailer that is registered on a permanent basis shall be due on or before the regular date each year in which the owner is required to renew such registration under the terms of the International Registration Plan or under rules adopted by the bureau under

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IC 9-18-10-3. The excise tax shall be paid at the time the registration is renewed by the owner. The payment of the excise tax imposed by this chapter shall be a condition of the right to renew the permanent registration and shall be in addition to all other conditions prescribed by law.

~~(b) The excise tax on a semitrailer that is registered on a five (5) year basis under IC 9-18-10-2 is due before February 1 of each year.~~

~~(c) The excise tax on a semitrailer that is subject to the International Registration Plan and is registered on a five (5) year basis is due before April 1 of each year. If the department adopts staggered registration under IC 9-18-2-7, the excise tax on a semitrailer that is subject to the International Registration Plan and is registered on a five (5) year basis is due on or before the first day of the month in which the owner is required to purchase or renew the apportioned plate.~~

~~(d)~~ **(b)** A voucher from the department showing payment of the excise tax imposed by this chapter may be accepted by the bureau in lieu of a payment under subsection (a).

SECTION 26. IC 6-8-13 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]:

Chapter 13. Disaster Recovery Exemptions

Sec. 1. As used in this chapter, "department" refers to the department of state revenue.

Sec. 2. As used in this chapter, "disaster emergency" means the following:

(1) A disaster emergency declared under IC 10-14-3-12.

(2) A state of energy emergency declared under IC 10-14-3-13.

(3) A local disaster emergency declared under IC 10-14-3-29.

(4) A request by a registered business for disaster or emergency assistance under a mutual assistance agreement.

Sec. 3. As used in this chapter, "disaster period" means the period:

(1) beginning on the date ten (10) days before the day on which a disaster emergency is declared; and

(2) ending sixty (60) days after the date on which the disaster emergency declaration ends.

Sec. 4. As used in this chapter, "disaster emergency related work" means:

(1) repairing, renovating, installing, or building; or

(2) rendering services or transacting other business activities related to;

infrastructure that is damaged, impaired, or destroyed by an event

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that caused a disaster emergency to be declared.

Sec. 5. As used in this chapter, "registered business" means an entity that is registered with the department to do business in Indiana before a disaster emergency is declared.

Sec. 6. As used in this chapter, "entity" has the meaning set forth in IC 23-1-20-10.

Sec. 7. As used in this chapter, "infrastructure" means the following:

(1) Real or personal property or equipment owned or used by:

(A) a public utility (as defined in IC 8-1-2-1(a) or IC 8-1-8.5-1(a));

(B) a municipally owned utility (as defined in IC 8-1-2-1(h));

(C) a joint agency (as defined in IC 8-1-2.2-2(e)); or

(D) a communications service provider (as defined in IC 8-1-32.6-3).

(2) Public roads and bridges and related support facilities.

Sec. 7.5. As used in this chapter, "mutual assistance agreement" means an agreement to which one (1) or more registered businesses and one (1) or more out-of-state businesses are parties and under which a public utility, municipally owned utility, or joint agency owning, operating, or owning and operating infrastructure in Indiana may request and receive assistance from an out-of-state business to perform disaster emergency related work during a disaster period.

Sec. 8. (a) As used in this chapter, "out-of-state business" means an entity that:

(1) is not:

(A) a registered business;

(B) incorporated in Indiana; or

(C) otherwise authorized to do business in Indiana;

on the date on which a disaster period begins; and

(2) does not maintain a physical presence in Indiana during the taxable year in which a disaster emergency is declared.

(b) The term includes the following:

(1) A business whose services are requested by a registered business or by a state or local government for performing disaster emergency related work in Indiana.

(2) A business entity that is affiliated with a registered business in Indiana solely through common ownership.

Sec. 9. As used in this chapter, "out-of-state employee" means an individual who is:

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(1) employed by an out-of-state business at any time during a disaster period; and

(2) for purposes of section 14 of this chapter, not a resident of Indiana.

Sec. 10. (a) An out-of-state business that enters Indiana shall, upon request, provide the department a statement that the business is in Indiana for purposes of responding to a disaster emergency. The statement must include:

(1) the name of the business;

(2) the state in which the business is domiciled;

(3) the principal business address of the business;

(4) the federal tax identification number of the business;

(5) the date the business entered Indiana; and

(6) contact information for the business.

(b) A registered business shall, upon request, provide the information required by subsection (a) for any affiliate that enters Indiana as an out-of-state business. The notification must include contact information for the registered business.

Sec. 11. Subject to section 14 of this chapter, an out-of-state business that performs disaster emergency related work in Indiana during a disaster period is exempt from the following during the disaster period:

(1) Paying any state or local taxes, including ad valorem and payroll taxes, regardless of the manner in which the out-of-state business reports, files, or remits the taxes. For purposes of any state or local tax on or measured by, in whole or in part, gross or net income or receipts, all activity of the out-of-state business that is conducted in Indiana in accordance with this chapter is disregarded with respect to any filing requirement of the tax, including a filing requirement for a unitary or combined group of which the out-of-state business may be a part.

(2) Complying with any state or local business, occupational licensing, or registration requirements.

(3) Providing worker's compensation insurance under IC 22-3-5.

(4) Making employer contributions to the unemployment compensation system under IC 22-4-10.

Sec. 12. An out-of-state employee is not considered to have established residency or a presence in Indiana that would require the employee or the employee's employer to:

(1) file and pay state or local income taxes;

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(2) be subject to income tax withholding; or

(3) file and pay any other state or local tax or fee;

during a disaster period. This includes any related state or local employer withholding or remittance obligations.

Sec. 13. An out-of-state employee is exempt from state and local licensing and registration requirements with respect to disaster emergency related work performed during a disaster period.

Sec. 14. Unless otherwise exempted during a disaster period, an out-of-state business or an out-of-state employee shall pay transaction taxes and fees, including:

(1) fuel taxes;

(2) hotel taxes;

(3) car rental taxes; or

(4) gross retail taxes or use taxes on a purchase of materials or services by the out-of-state business or out-of-state employee for use or consumption during the disaster period, unless the purchase is otherwise exempt during a disaster period.

SECTION 27. IC 6-8.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11. **(a) As used in this section, "secure electronic delivery service" means a service that:**

(1) employs security procedures to provide, send, deliver, or otherwise communicate electronic records to the intended recipient using:

(A) security methods such as passwords, encryption, and matching electronic addresses to United States postal addresses; or

(B) other security methods that are consistent with applicable law or industry standards; and

(2) operates subject to the applicable requirements of the Electronic Signatures in Global and National Commerce Act (15 U.S.C. 7001 et seq.) or IC 5-24.

~~(a)~~ **(b)** When a statute specifies that the department is required to send a document by mail, and the particular statute is silent as to the class or type of mailing to be used, the department satisfies the mailing requirement by mailing the document through ~~the United States mail in~~ any of the following methods:

(1) **United States** first-class mail;

(2) **United States** registered mail, return receipt requested;

(3) **United States** certified mail; ~~or~~

(4) **a** certificate of mailing; **or**

(5) a secure electronic delivery service, if the use of the secure

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electronic delivery service is authorized under IC 6-8.1-6-7(b). Subject to IC 6-8.1-6-7(b), the choice of the method is at the department's discretion.

~~(b)~~ **(c)** The department may use any form of mailing in cases where a mailing is not required by statute.

SECTION 28. IC 6-8.1-6-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. **(a)** Notwithstanding any other provisions of this title, the commissioner may permit the filing of any return or document by electronic data submission.

(b) This subsection applies to a taxpayer required to report and remit state gross retail taxes or amounts withheld under IC 6-3-4-8 electronically. If the taxpayer provides written consent to the department, the department may provide the taxpayer with any documents that would otherwise require delivery by mail by using a secure electronic delivery service developed by the department under IC 6-8.1-3-11.

(c) The department may adopt rules to establish procedures to implement this section.

SECTION 29. IC 6-8.1-7-1, AS AMENDED BY P.L.182-2009(ss), SECTION 254, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

(1) members and employees of the department;

(2) the governor;

(3) a member of the general assembly or an employee of the house of representatives or the senate when acting on behalf of a taxpayer located in the member's legislative district who has provided sufficient information to the member or employee for the department to determine that the member or employee is acting on behalf of the taxpayer;

~~(3)~~ **(4)** the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or

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~~(4)~~ **(5)** any authorized officers of the United States;

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

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

(1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and

(2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

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

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

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

(f) The information described in subsection (a) may be revealed

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upon the receipt of a written request from the administrative head of a state agency of Indiana when:

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

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

(g) The information described in subsection (a) may be revealed upon the receipt of a written request from the chief law enforcement officer of a state or local law enforcement agency in Indiana when it is agreed that the information is to be confidential and to be used solely for official purposes.

(h) The name and address of retail merchants, including township, as specified in ~~IC 6-2.5-8-1(j)~~ **IC 6-2.5-8-1(k)** may be released solely for tax collection purposes to township assessors and county assessors.

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

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

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

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

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

(n) This section does not apply to:

(1) the beer excise tax, including brand and packaged type

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

(o) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 30. IC 6-8.1-8-2, AS AMENDED BY P.L.6-2012, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. (a) Except as provided in IC 6-8.1-5-3 and ~~section~~ **sections** 16 **and 17** of this chapter, the department must issue a demand notice for the payment of a tax and any interest or penalties accrued on the tax, if a person files a tax return without including full payment of the tax or if the department, after ruling on a protest, finds that a person owes the tax before the department issues a tax warrant. The demand notice must state the following:

(1) That the person has ten (10) days from the date the department mails the notice to either pay the amount demanded or show reasonable cause for not paying the amount demanded.
(2) The statutory authority of the department for the issuance of a tax warrant.
(3) The earliest date on which a tax warrant may be filed and recorded.
(4) The statutory authority for the department to levy against a person's property that is held by a financial institution.
(5) The remedies available to the taxpayer to prevent the filing and recording of the judgment.

If the department files a tax warrant in more than one (1) county, the department is not required to issue more than one (1) demand notice.

(b) If the person does not pay the amount demanded or show reasonable cause for not paying the amount demanded within the ten (10) day period, the department may issue a tax warrant for the amount of the tax, interest, penalties, collection fee, sheriff's costs, clerk's costs, and fees established under section 4(b) of this chapter when applicable. When the department issues a tax warrant, a collection fee of ten percent (10%) of the unpaid tax is added to the total amount due.

(c) When the department issues a tax warrant, it may not file the

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warrant with the circuit court clerk of any county in which the person owns property until at least twenty (20) days after the date the demand notice was mailed to the taxpayer. The department may also send the warrant to the sheriff of any county in which the person owns property and direct the sheriff to file the warrant with the circuit court clerk:

(1) at least twenty (20) days after the date the demand notice was mailed to the taxpayer; and

(2) no later than five (5) days after the date the department issues the warrant.

(d) When the circuit court clerk receives a tax warrant from the department or the sheriff, the clerk shall record the warrant by making an entry in the judgment debtor's column of the judgment record, listing the following:

(1) The name of the person owing the tax.

(2) The amount of the tax, interest, penalties, collection fee, sheriff's costs, clerk's costs, and fees established under section 4(b) of this chapter when applicable.

(3) The date the warrant was filed with the clerk.

(e) When the entry is made, the total amount of the tax warrant becomes a judgment against the person owing the tax. The judgment creates a lien in favor of the state that attaches to all the person's interest in any:

(1) chose in action in the county; and

(2) real or personal property in the county;

excepting only negotiable instruments not yet due.

(f) A judgment obtained under this section is valid for ten (10) years from the date the judgment is filed. The department may renew the judgment for additional ten (10) year periods by filing an alias tax warrant with the circuit court clerk of the county in which the judgment previously existed.

(g) A judgment arising from a tax warrant in a county shall be released by the department:

(1) after the judgment, including all accrued interest to the date of payment, has been fully satisfied; or

(2) if the department determines that the tax assessment or the issuance of the tax warrant was in error.

(h) If the department determines that the filing of a tax warrant was in error, the department shall mail a release of the judgment to the taxpayer and the circuit court clerk of each county where the warrant was filed. The circuit court clerk of each county where the warrant was filed shall expunge the warrant from the judgment debtor's column of the judgment record. The department shall mail the release and the

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order for the warrant to be expunged as soon as possible but no later than seven (7) days after:

(1) the determination by the department that the filing of the warrant was in error; and

(2) the receipt of information by the department that the judgment has been recorded under subsection (d).

(i) If the department determines that a judgment described in subsection (h) is obstructing a lawful transaction, the department shall immediately upon making the determination mail:

(1) a release of the judgment to the taxpayer; and

(2) an order requiring the circuit court clerk of each county where the judgment was filed to expunge the warrant.

(j) A release issued under subsection (h) or (i) must state that the filing of the tax warrant was in error. Upon the request of the taxpayer, the department shall mail a copy of a release and the order for the warrant to be expunged issued under subsection (h) or (i) to each major credit reporting company located in each county where the judgment was filed.

(k) The commissioner shall notify each state agency or officer supplied with a tax warrant list of the issuance of a release under subsection (h) or (i).

(l) If the sheriff collects the full amount of a tax warrant, the sheriff shall disburse the money collected in the manner provided in section 3(c) of this chapter. If a judgment has been partially or fully satisfied by a person's surety, the surety becomes subrogated to the department's rights under the judgment. If a sheriff releases a judgment:

(1) before the judgment is fully satisfied;

(2) before the sheriff has properly disbursed the amount collected; or

(3) after the sheriff has returned the tax warrant to the department;

the sheriff commits a Class B misdemeanor and is personally liable for the part of the judgment not remitted to the department.

(m) A lien on real property described in subsection (e)(2) is void if both of the following occur:

(1) The person owing the tax provides written notice to the department to file an action to foreclose the lien.

(2) The department fails to file an action to foreclose the lien not later than one hundred eighty (180) days after receiving the notice.

(n) A person who gives notice under subsection (m) by registered or certified mail to the department may file an affidavit of service of the notice to file an action to foreclose the lien with the circuit court clerk

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in the county in which the property is located. The affidavit must state the following:

(1) The facts of the notice.

(2) That more than one hundred eighty (180) days have passed since the notice was received by the department.

(3) That no action for foreclosure of the lien is pending.

(4) That no unsatisfied judgment has been rendered on the lien.

(o) Upon receipt of the affidavit described in subsection (n), the circuit court clerk shall make an entry showing the release of the judgment lien in the judgment records for tax warrants.

SECTION 31. IC 6-8.1-8-17 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 17. (a) This section applies when the department issues a tax warrant to a taxpayer who has not filed a tax return with respect to the reporting period for which the taxpayer's unpaid tax liability has accrued.**

(b) A taxpayer described in subsection (a) is not entitled to a demand notice under section 2(a) of this chapter that would negate the tax warrant if the taxpayer:

(1) files a tax return subsequent to the issuance of the tax warrant; and

(2) fails to remit the amount of the tax liability identified on an applicable tax return.

SECTION 32. IC 6-8.1-9-2, AS AMENDED BY P.L.182-2009(ss), SECTION 257, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. (a) If the department finds that a person has paid more tax for a taxable year than is legally due, the department shall apply the amount of the excess against any amount of that same tax that is assessed and is currently due. The department may then apply any remaining excess against any of the listed taxes that have been assessed against the person and that are currently due. Subject to subsection (c), if any excess remains after the department has applied the overpayment against the person's tax liabilities, the department shall either refund the amount to the person or, at the person's request, credit the amount to the person's future tax liabilities.

(b) Subject to subsection (c), if a court determines that a person has paid more tax for a taxable year than is legally due, the department shall refund the excess amount to the person.

(c) As used in this subsection, "pass through entity" means a corporation that is exempt from the adjusted gross income tax under IC 6-3-2-2.8(2), a partnership, a limited liability company, or a limited liability partnership and "pass through income" means a person's

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distributive share of adjusted gross income for a taxable year attributable to the person's interest in a pass through entity. This subsection applies to a person's overpayment of adjusted gross income tax for a taxable year if:

(1) the person has filed a timely claim for refund with respect to the overpayment under IC 6-8.1-9-1;

(2) the overpayment:

(A) is with respect to a taxable year beginning before January 1, 2009;

(B) is attributable to amounts paid to the department by:

(i) a nonresident shareholder, partner, or member of a pass through entity;

(ii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13 on behalf of a nonresident shareholder, partner, or member of the pass through entity; or

(iii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13 on behalf of a nonresident shareholder, partner, or member of another pass through entity; and

(3) the overpayment arises from a determination by the department or a court that the person's pass through income is not includible in the person's adjusted gross income derived from sources within Indiana as a result of the application of IC 6-3-2-2(a)(5) and IC 6-3-2-2.2(g).

The department shall apply the overpayment to the person's liability for taxes that have been assessed and are currently due as provided in subsection (a) and apply any remaining overpayment as a credit or credits in satisfaction of the person's liability for listed taxes in taxable years beginning after December 31, 2008. If the person, including any successor to the person's interest in the overpayment, does not have sufficient liability for listed taxes against which to credit all the remaining overpayment in a taxable year beginning after December 31, 2008, and ending before January 1, 2019, the taxpayer is not entitled for any taxable year ending after December 31, 2018, to have any part of the remaining overpayment applied, refunded, or credited to the person's liability for listed taxes. If an overpayment or part of an overpayment is required to be applied as a credit under this subsection to the person's liability for listed taxes for a taxable year beginning after December 31, 2008, and has not been determined by the department or a court to meet the conditions of subdivision (3) by the due date of the person's return for a listed tax for a taxable year beginning after December 31, 2008, the department shall refund to the person that part of the overpayment that should have been applied as a credit for such

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taxable year within ninety (90) days of the date that the department or a court makes the determination that the overpayment meets the conditions of subdivision (3). However, the department may establish a program to refund small overpayment amounts that do not exceed the threshold dollar value established by the department rather than crediting the amounts against tax liability accruing for a taxable year after December 31, 2008. A person that receives a refund or credit under this subsection shall file a report with the department in the form and in the schedule specified by the department that identifies under penalties of perjury the home state or other jurisdiction where the income subject to the refund or credit was reported as income attributable to that state or jurisdiction.

(d) An excess tax payment that is not refunded or credited against a current or future tax liability within ninety (90) days after the date the refund claim is filed, the date the tax payment was due, or the date the tax was paid, whichever is latest, accrues interest from the date the refund claim is filed at the rate established under IC 6-8.1-10-1 until a date, determined by the department, that does not precede by more than thirty (30) days, the date on which the refund or credit is made. As used in this subsection, "refund claim" includes an amended return that indicates an overpayment of tax.

(e) A person who is liable for the payment of excise taxes under IC 7.1-4-3 or IC 7.1-4-4 is entitled to claim a credit against the person's excise tax liability in the amount of the excise taxes paid in duplicate by the person, or the person's assignors or predecessors, upon both:

(1) the receipt of the goods subject to the excise taxes, as reported by the person, or the person's assignors or predecessors, on excise tax returns filed with the department; and

(2) the withdrawal of the same goods from a storage facility operated under 19 U.S.C. 1555(a).

(f) The amount of the credit under subsection (e) is equal to fifty percent (50%) of the amount of excise taxes:

(1) that were paid by the person as described in subsection (e)(2);

(2) that are duplicative of excise taxes paid by the person as described in subsection (e)(1); and

(3) for which the person has not previously claimed a credit.

The credit may be claimed by subtracting the amount of the credit from the amount of the person's excise taxes reported on the person's monthly excise tax returns filed under IC 7.1-4-6 with the

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department for taxes imposed under IC 7.1-4-3 or IC 7.1-4-4. The amount of the credit that may be taken monthly by the person on each monthly excise tax return may not exceed ten percent (10%) of the excise tax liability reported by the person on the monthly excise tax return. The credit may be claimed on not more than thirty-six (36) consecutive monthly excise tax returns beginning with the month in which credit is first claimed.

(g) The amount of the credit calculated under subsection (f) must be used for capital expenditures to:

(1) expand employment; or

(2) assist in retaining employment within Indiana.

The department shall annually verify whether the capital expenditures made by the person comply with this subsection.

SECTION 33. IC 6-8.1-9.7 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]:

Chapter 9.7. Treasury Offset Program

Sec. 1. As used in this chapter, "debt" means a delinquent state tax or nontax debt certified by the treasurer of state or a federal nontax debt certified by a federal official. The term includes, but is not limited to, fines, fees, penalties, and other nontax assessments imposed by or payable to the state or federal government that are finally determined to be due and owing.

Sec. 2. As used in this chapter, "federal official" means a unit or official of the federal government that:

(1) is charged with the collection of nontax liabilities payable to the federal government; and

(2) has the authority to make offsets under an offset agreement.

Sec. 3. As used in this chapter, "offset agreement" means an agreement between the office of management and budget and the Secretary of the Treasury of the United States authorized by this chapter.

Sec. 4. As used in this chapter, "person" means an individual, vendor, contractor, partnership, society, association, joint stock company, limited liability company, corporation, estate, receiver, trustee, or assignee, any other person acting in a fiduciary or representative capacity whether appointed by a court or otherwise, or any combination of such individuals or entities.

Sec. 5. (a) As used in this chapter, "state payments" includes tax refunds and any vendor or contractor payments made by the state to any person, including expense reimbursements to an employee

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of the state.

(b) The term does not include salary, wages, pension payments, and any other type, class, or amount of payment that the office of management and budget determines has an impact on the health or welfare of the citizens of Indiana and should not be subject to an offset agreement.

Sec. 6. As used in this chapter, "tax refund" means an amount described as a refund of tax under the provision of the state tax law that authorized the payment of the refund.

Sec. 7. Notwithstanding any other law, the office of management and budget may enter into an offset agreement with the Secretary of the Treasury of the United States to participate in a reciprocal Treasury Offset Program under 31 U.S.C. 3716 for the collection of any debts owed to the state or to state agencies from federal payments to vendors, contractors, and taxpayers. The offset agreement may provide for the federal government to submit nontax debts owed to federal agencies for offset against state payments otherwise due and owing to taxpayers and to vendors and contractors providing goods or services to the state or to the state's departments, agencies, or institutions.

Sec. 8. If the office of management and budget enters into an offset agreement, a federal official may do the following as provided in the offset agreement:

(1) Certify to the office of management and budget the existence of a person's delinquent nontax debt owed by the person to the federal government, by providing:

(A) the full name and address of the person and any other names known to be used by the person;

(B) the person's Social Security number or federal tax identification number;

(C) the amount of the person's federal nontax debt;

(D) a statement certifying that the person's federal nontax debt is past due, that due process has been provided to the person, and that the person's federal nontax debt is legally enforceable in the amount certified, which may be provided in procedures for certifying payments as specified in the offset agreement; and

(E) any other information required by the offset agreement.

(2) Request the office of management and budget to withhold any state payment to which the person is entitled.

(3) Retain a part of the proceeds of any federal administrative

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setoff authorized by the federal offset program.

Sec. 9. The following apply if the office of management and budget enters into an offset agreement:

(1) The office of management and budget shall do the following as provided in the offset agreement:

(A) Determine if a person whose name has been certified by a federal official as provided in the offset agreement is due a state payment.

(B) Withhold a state payment that is due a person whose name has been certified by a federal official as provided in the offset agreement.

(C) Notify the person from whom a state payment is withheld under this section of the amount withheld in accordance with the offset agreement.

(D) Pay to the federal official making the certification under section 8 of this chapter the lesser of:

(i) the entire state payment withheld; or

(ii) the amount certified by the federal official.

If the amount certified by the federal official is less than a state payment due to the person, the office of management and budget shall pay to the person the part of the state payment due to the person that exceeds the certified amount, less any fee under section 10 of this chapter.

(2) If an individual filed a joint income tax return and the debt certified by a federal official is not the liability of both parties to the joint income tax return, the office of management and budget may not withhold or pay to the federal official the part of the income tax refund attributable to the individual not owing the debt. The department shall notify taxpayers filing a joint income tax return of a proposed offset of a state income tax refund for a debt certified by a federal official. A taxpayer that filed a joint income tax return and receives such notice may, not more than sixty (60) days after the notice is sent, notify the department in writing that the taxpayer asserts that a part of the income tax refund is attributable to the individual not owing the debt. If a taxpayer that is a party to the joint income tax return does not notify the department of such an assertion not more than sixty (60) days after the department's notice is sent, all of the income tax refund is considered attributable to the individual owing the debt.

(3) The office of management and budget may do the

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following as provided in the offset agreement:

(A) Certify to a federal official a person's delinquent debt owed to the state by providing the federal official:

(i) the full name and address of the person and any other names known to be used by the person;

(ii) the person's Social Security number or federal tax identification number;

(iii) the amount of the person's debt owed to the state;

(iv) a statement certifying that the person's debt is past due, that due process has been provided to the person, and that the person's debt is legally enforceable in the amount certified, which may be provided in procedures for certifying payments as specified in the offset agreement; and

(v) any other information required by state law or rules applicable to the collection of the debt by offset of federal payments or required by the offset agreement.

(B) Request that the federal official withhold from any federal payment to which the person is entitled the lesser of:

(i) the entire federal payment; or

(ii) the amount certified by the office of management and budget;

as provided in the offset agreement. If the amount certified by the office of management and budget is less than a federal payment due to the person, the federal official may pay to the person the part of the federal payment due to the person that exceeds the certified amount, less any fee under section 10 of this chapter.

Sec. 10. (a) The office of management and budget may, by rule, establish a reasonable administrative fee to be charged to a person for the provision of the state offset of a federal debt or the federal offset of a state debt.

(b) A fee authorized by this section is a separate debt and may be withheld from any refund, reimbursement, or other money held for the person.

(c) The office of management and budget may charge the person who is the subject of the state offset of a federal debt or the federal offset of a state debt the fee authorized by this section.

(d) Any fees collected under this section may be retained by the office of management and budget and used for the costs of the intercept program, including reporting, and for costs associated

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with other revenue generation and cost savings initiatives as determined by the office of management and budget.

SECTION 34. IC 6-8.1-10-2.1, AS AMENDED BY P.L.182-2009(ss), SECTION 258, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2.1. (a) ~~If~~ **Except as provided in IC 6-3-4-12(j) and IC 6-3-4-13(l),** a person **that:**

(1) fails to file a return for any of the listed taxes;

(2) fails to pay the full amount of tax shown on the person's return on or before the due date for the return or payment;

(3) incurs, upon examination by the department, a deficiency that is due to negligence;

(4) fails to timely remit any tax held in trust for the state; or

(5) is required to make a payment by electronic funds transfer (as defined in IC 4-8.1-2-7), overnight courier, or personal delivery and the payment is not received by the department by the due date in funds acceptable to the department;

~~the person~~ is subject to a penalty.

(b) Except as provided in subsection (g), the penalty described in subsection (a) is ten percent (10%) of:

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

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

(3) the amount of the tax held in trust that is not timely remitted;

(4) the amount of deficiency as finally determined by the department; or

(5) the amount of tax due if a person failed to make payment by electronic funds transfer, overnight courier, or personal delivery by the due date.

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

(d) If a person subject to the penalty imposed under this section can show that the failure to file a return, pay the full amount of tax shown on the person's return, timely remit tax held in trust, or pay the deficiency determined by the department was due to reasonable cause and not due to willful neglect, the department shall waive the penalty.

(e) A person who wishes to avoid the penalty imposed under this section must make an affirmative showing of all facts alleged as a reasonable cause for the person's failure to file the return, pay the amount of tax shown on the person's return, pay the deficiency, or timely remit tax held in trust, in a written statement containing a declaration that the statement is made under penalty of perjury. The

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statement must be filed with the return or payment within the time prescribed for protesting departmental assessments. A taxpayer may also avoid the penalty imposed under this section by obtaining a ruling from the department before the end of a particular tax period on the amount of tax due for that tax period.

(f) The department shall adopt rules under IC 4-22-2 to prescribe the circumstances that constitute reasonable cause and negligence for purposes of this section.

(g) A person who fails to file a return for a listed tax that shows no tax liability for a taxable year, other than an information return (as defined in section 6 of this chapter), on or before the due date of the return shall pay a penalty of ten dollars ($10) for each day that the return is past due, up to a maximum of two hundred fifty dollars ($250).

(h) A:

(1) corporation which otherwise qualifies under IC 6-3-2-2.8(2);

(2) partnership; or

(3) trust;

that fails to withhold and pay any amount of tax required to be withheld under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15 shall pay a penalty equal to twenty percent (20%) of the amount of tax required to be withheld under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15. This penalty shall be in addition to any penalty imposed by section 6 of this chapter.

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

(j) If a partnership or an S corporation fails to include all nonresidential individual partners or nonresidential individual shareholders in a composite return as required by IC 6-3-4-12(h) or IC 6-3-4-13(j), a penalty of five hundred dollars ($500) per partnership or S corporation is imposed on the partnership or S corporation.

SECTION 35. IC 6-8.1-10-5, AS AMENDED BY P.L.182-2009(ss), SECTION 259, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 5. (a) If a person makes a tax payment with a check, credit card, debit card, or electronic funds transfer, and the department is unable to obtain payment on the check, credit card, debit card, or electronic funds transfer for its full face amount when the check, credit card, debit card, or electronic funds transfer is presented for payment through normal banking channels, a penalty of ten percent (10%) of the unpaid tax or the value of the check, credit card, debit card, or electronic funds transfer, whichever is smaller, is imposed.

(b) When a penalty is imposed under subsection (a), the department

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shall notify the person by mail that the check, credit card, debit card, or electronic funds transfer was not honored and that the person has ten (10) days after the date the notice is mailed to pay the tax and the penalty either in cash, by certified check, or other guaranteed payment. If the person fails to make the payment within the ten (10) day period, the penalty is increased to ~~one hundred~~ **thirty** percent ~~(100%)~~ **(30%)** multiplied by the value of the check, credit card, debit card, or electronic funds transfer, or the unpaid tax, whichever is smaller.

(c) If a person has been assessed a penalty under subsection (a) more than one (1) time, the department may require all future payments for all listed taxes to be remitted with guaranteed funds.

(d) If the person subject to the penalty under this section can show that there is reasonable cause for the check, credit card, debit card, or electronic funds transfer not being honored, the department may waive the penalty imposed under this section.

SECTION 36. IC 6-9-11-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, tourist cabin, university memorial union, or university residence hall, except state camping facilities, located in the county. The county council may impose the tax at a rate not to exceed ~~five~~ **eight** percent ~~(5%)~~ **(8%)** on the gross income derived from lodging income only. The tax is in addition to the state gross retail tax imposed on those persons by IC 6-2.5. The tax does not apply to a retail transaction in which a student rents lodging in a university memorial union or residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county.

(b) The county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer and that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in

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conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5, except that "person" shall not include supported educational institutions. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 37. IC 7.1-3-21-15, AS AMENDED BY P.L.172-2011, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 15. (a) The commission shall not issue, renew, or transfer a wholesaler, retailer, dealer, or other permit of any type if the applicant:

(1) is seeking a renewal and the applicant has not paid all the property taxes under IC 6-1.1 and the innkeeper's tax under IC 6-9 that are due currently;

(2) is seeking a transfer and the applicant has not paid all the property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 for the assessment periods during which the transferor held the permit; ~~or~~

(3) is seeking a renewal or transfer and is at least thirty (30) days delinquent in remitting state gross retail taxes under IC 6-2.5 or withholding taxes required to be remitted under IC 6-3-4; or

~~(3)~~ **(4)** is on the most recent tax warrant list supplied to the commission by the department of state revenue.

(b) The commission shall issue, renew, or transfer a permit that the commission denied under subsection (a) when the appropriate one (1) of the following occurs:

(1) The person, if seeking a renewal, provides to the commission a statement from the county treasurer of the county in which the property of the applicant was assessed indicating that all the property taxes under IC 6-1.1 and, in a county where the county treasurer collects the innkeeper's tax, the innkeeper's tax under

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IC 6-9 that were delinquent have been paid.

(2) The person, if seeking a transfer of ownership, provides to the commission a statement from the county treasurer of the county in which the property of the transferor was assessed indicating that all the property taxes under IC 6-1.1 and, in a county where the county treasurer collects the innkeeper's tax, the innkeeper's tax under IC 6-9 have been paid for the assessment periods during which the transferor held the permit.

(3) The person provides to the commission a statement from the commissioner of the department of state revenue indicating that the person's tax warrant has been satisfied, including any delinquency in innkeeper's tax if the state collects the innkeeper's tax for the county in which the person seeks the permit.

(4) The commission receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(5) The commission receives a notice from the commissioner of the department of state revenue stating that the state gross retail and withholding taxes described in subsection (a)(3) have been remitted to the department.

(c) An applicant may not be considered delinquent in the payment of listed taxes if the applicant has filed a proper protest under IC 6-8.1-5-1 contesting the remittance of those taxes. The applicant shall be considered delinquent in the payment of those taxes if the applicant does not remit the taxes owed to the state department of revenue after ~~a final determination on the protest is made by the department of state revenue.~~ **the later of the following:**

(1) The expiration of the period in which the applicant may appeal the listed tax to the tax court, in the case of an applicant who does not file a timely appeal of the listed tax.

(2) When a decision of the tax court concerning the applicant's appeal of the listed tax becomes final, in the case of an applicant who files a timely appeal of the listed tax.

(d) The commission may require that an applicant for the issuance, renewal, or transfer of a wholesaler's, retailer's, or dealer's, or other permit of any type furnish proof of the payment of a listed tax (as defined by IC 6-8.1-1-1), tax warrant, or taxes imposed by IC 6-1.1.

SECTION 38. IC 9-18-2-4.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 4.5. (a) Upon payment of the annual registration fee under IC 9-29-5, and any applicable commercial vehicle excise tax under IC 6-6-5.5, the ~~bureau~~ **department of state revenue** may issue a license plate for each commercial vehicle registered to the registered owner of at least

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twenty-five (25) commercial vehicles **with a declared gross vehicle weight rating exceeding twenty-six thousand (26,000) pounds.** The license plate issued under this section for a commercial vehicle is **permanently** valid. ~~for five (5) years.~~

(b) If the registered owner of at least twenty-five (25) commercial vehicles **with a declared gross vehicle weight rating exceeding twenty-six thousand (26,000) pounds** submits the application of registration for the commercial vehicles on an aggregate basis, **it must be** by electronic means. **If the application is approved,** the ~~bureau~~ **department of state revenue** shall issue a certificate of registration that shall be carried at all times in the vehicle for which it is issued.

(c) The registration for a commercial vehicle is void when the registered owner:

(1) sells **(and does not replace);**

(2) disposes of; or

(3) does not renew the registration of;

the commercial vehicle **or the commercial vehicle is destroyed.** ~~Neither the certificate of registration nor the plate may be transferred to another vehicle.~~

(d) This section does not relieve the owner of the vehicle from payment of any applicable commercial vehicle excise tax under IC 6-6-5.5 on a yearly basis.

(e) A registered plate issued under subsection (a) may be transferred to another vehicle in a fleet of the same weight and plate type, with a new certificate issued under subsection (b), upon application to the department of state revenue. A commercial vehicle excise tax credit may be applied to any plate transfer of the same vehicle type and same weight category.

~~(e)~~ **(f)** The ~~bureau~~ **department of state revenue** shall adopt rules under IC 4-22-2 necessary to administer this section.

(g) The following apply to rules adopted by the bureau before January 1, 2014, under subsection (f):

(1) The rules are transferred to the department of state revenue on January 1, 2014, and are considered, after December 31, 2013, rules of the department of state revenue.

(2) After December 31, 2013, the rules are treated as if they had been adopted by the department of state revenue.

SECTION 39. IC 9-18-2-7, AS AMENDED BY P.L.26-2011, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 7. (a) A person who owns a vehicle subject to registration shall register each vehicle owned by the person as follows:

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(1) A vehicle subject to section 8 of this chapter shall be registered under section 8 of this chapter.

(2) Subject to subsection (g) or (h), a vehicle not subject to section 8 or 8.5 of this chapter or to the International Registration Plan shall be registered before:

(A) March 1 of each year; ~~or~~

(B) February 1 or later dates each year, if:

(i) the vehicle is being registered with the department of state revenue; and

(ii) staggered registration has been adopted by the department of state revenue; or

~~(B)~~ **(C)** an earlier date subsequent to January 1 of each year as set by the bureau, **if the vehicle is being registered with the bureau.**

(3) School buses owned by a school corporation are exempt from annual registration but are subject to registration under IC 20-27-7.

(4) Subject to subsection (f), a vehicle subject to the International Registration Plan shall be registered before April 1 of each year.

(5) A school bus not owned by a school corporation shall be registered subject to section 8.5 of this chapter.

(b) Registrations and reregistrations under this section are for the calendar year. Registration and reregistration for school buses owned by a school corporation may be for more than a calendar year.

(c) License plates for a vehicle subject to this section may be displayed during:

(1) the calendar year for which the vehicle is registered; and

(2) the period of time:

(A) subsequent to the calendar year; and

(B) before the date that the vehicle must be reregistered.

(d) Except as provided in IC 9-18-12-2.5, a person who owns or operates a vehicle may not operate or permit the operation of a vehicle that:

(1) is required to be registered under this chapter; and

(2) has expired license plates.

(e) If a vehicle that is required to be registered under this chapter has:

(1) been operated on the highways; and

(2) not been properly registered under this chapter;

the bureau shall, before the vehicle is reregistered, collect the registration fee that the owner of the vehicle would have paid if the vehicle had been properly registered.

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(f) The department of state revenue may adopt rules under IC 4-22-2 to issue staggered registration to motor vehicles subject to the International Registration Plan.

(g) Except as provided in section 8.5 of this chapter, the bureau may adopt rules under IC 4-22-2 to issue staggered registration to motor vehicles described in subsection (a)(2).

(h) After June 30, 2011, the registration of a vehicle under IC 9-18-16-1(1) or IC 9-18-16-1(2) expires on December 14 of each year. However, if a vehicle is registered under IC 9-18-16-1(1) or IC 9-18-16-1(2) and the registration of the vehicle is in effect on June 30, 2011, the registration of the vehicle remains valid:

(1) throughout calendar year 2011; and

(2) during the period that:

(A) begins January 1, 2012; and

(B) ends on the date on which the vehicle was due for reregistration under the law in effect before this subsection took effect.

SECTION 40. IC 9-18-2-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 14. (a) A:

(1) government agency, dealer, or person who owns a bus shall apply directly to the bureau in the state central office to register a vehicle; and

(2) person who is registered under the International Registration Plan shall apply to the department of state revenue under rules adopted under IC 4-22-2.

(b) A person who registers a vehicle under subsection (a)(1) shall file with the bureau or a license branch an application for the registration of the vehicle upon an appropriate form furnished by the bureau.

(c) A person who registers a vehicle under subsection (a)(2) shall file **electronically** with the department of state revenue an application for the registration of the vehicle. ~~upon an appropriate form furnished by the department of state revenue.~~

SECTION 41. IC 12-12.7-2-17.5, AS ADDED BY P.L.229-2011, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 17.5. (a) Subject to subsection (b), the agency may do any of the following for any amount owed under section 17 of this chapter by a person if the amount owed is more than sixty (60) days past due:

(1) Set off under ~~IC 6-8.1-9.7~~ **IC 6-8.1-9.5** on any state tax refund owed to the person against the delinquent debt.

(2) Terminate services provided to an individual under the

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program for failure to pay the cost participation set forth in section 17 of this chapter.

(b) The agency may not terminate services under subsection (a)(2) until the agency has provided the family with written notice:

(1) stating:

(A) the amount of money owed by the family that is past due for services provided; and

(B) the amount of payment necessary in order to prevent termination of services; and

(2) advising the family to contact the agency:

(A) for assistance; or

(B) to negotiate an alternative payment arrangement or to recalculate the amount of payment owed.

SECTION 42. IC 34-24-1-1, AS AMENDED BY P.L.125-2012, SECTION 411, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) The following may be seized:

(1) All vehicles (as defined by IC 35-31.5-2-346), if they are used or are intended for use by the person or persons in possession of them to transport or in any manner to facilitate the transportation of the following:

(A) A controlled substance for the purpose of committing, attempting to commit, or conspiring to commit any of the following:

(i) Dealing in or manufacturing cocaine or a narcotic drug (IC 35-48-4-1).

(ii) Dealing in methamphetamine (IC 35-48-4-1.1).

(iii) Dealing in a schedule I, II, or III controlled substance (IC 35-48-4-2).

(iv) Dealing in a schedule IV controlled substance (IC 35-48-4-3).

(v) Dealing in a schedule V controlled substance (IC 35-48-4-4).

(vi) Dealing in a counterfeit substance (IC 35-48-4-5).

(vii) Possession of cocaine or a narcotic drug (IC 35-48-4-6).

(viii) Possession of methamphetamine (IC 35-48-4-6.1).

(ix) Dealing in paraphernalia (IC 35-48-4-8.5).

(x) Dealing in marijuana, hash oil, hashish, salvia, or a synthetic cannabinoid (IC 35-48-4-10).

(B) Any stolen (IC 35-43-4-2) or converted property (IC 35-43-4-3) if the retail or repurchase value of that property is one hundred dollars ($100) or more.

(C) Any hazardous waste in violation of IC 13-30-10-1.5.

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(D) A bomb (as defined in IC 35-31.5-2-31) or weapon of mass destruction (as defined in IC 35-31.5-2-354) used to commit, used in an attempt to commit, or used in a conspiracy to commit an offense under IC 35-47 as part of or in furtherance of an act of terrorism (as defined by IC 35-31.5-2-329).

(2) All money, negotiable instruments, securities, weapons, communications devices, or any property used to commit, used in an attempt to commit, or used in a conspiracy to commit an offense under IC 35-47 as part of or in furtherance of an act of terrorism or commonly used as consideration for a violation of IC 35-48-4 (other than items subject to forfeiture under IC 16-42-20-5 or IC 16-6-8.5-5.1 before its repeal):

(A) furnished or intended to be furnished by any person in exchange for an act that is in violation of a criminal statute;

(B) used to facilitate any violation of a criminal statute; or

(C) traceable as proceeds of the violation of a criminal statute.

(3) Any portion of real or personal property purchased with money that is traceable as a proceed of a violation of a criminal statute.

(4) A vehicle that is used by a person to:

(A) commit, attempt to commit, or conspire to commit;

(B) facilitate the commission of; or

(C) escape from the commission of;

murder (IC 35-42-1-1), kidnapping (IC 35-42-3-2), criminal confinement (IC 35-42-3-3), rape (IC 35-42-4-1), child molesting (IC 35-42-4-3), or child exploitation (IC 35-42-4-4), or an offense under IC 35-47 as part of or in furtherance of an act of terrorism.

(5) Real property owned by a person who uses it to commit any of the following as a Class A felony, a Class B felony, or a Class C felony:

(A) Dealing in or manufacturing cocaine or a narcotic drug (IC 35-48-4-1).

(B) Dealing in methamphetamine (IC 35-48-4-1.1).

(C) Dealing in a schedule I, II, or III controlled substance (IC 35-48-4-2).

(D) Dealing in a schedule IV controlled substance (IC 35-48-4-3).

(E) Dealing in marijuana, hash oil, hashish, salvia, or a synthetic cannabinoid (IC 35-48-4-10).

(6) Equipment and recordings used by a person to commit fraud under IC 35-43-5-4(10).

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(7) Recordings sold, rented, transported, or possessed by a person in violation of IC 24-4-10.
(8) Property (as defined by IC 35-31.5-2-253) or an enterprise (as defined by IC 35-45-6-1) that is the object of a corrupt business influence violation (IC 35-45-6-2).
(9) Unlawful telecommunications devices (as defined in IC 35-45-13-6) and plans, instructions, or publications used to commit an offense under IC 35-45-13.
(10) Any equipment, including computer equipment and cellular telephones, used for or intended for use in preparing, photographing, recording, videotaping, digitizing, printing, copying, or disseminating matter in violation of IC 35-42-4.
(11) Destructive devices used, possessed, transported, or sold in violation of IC 35-47.5.
(12) Tobacco products that are sold in violation of IC 24-3-5, tobacco products that a person attempts to sell in violation of IC 24-3-5, and other personal property owned and used by a person to facilitate a violation of IC 24-3-5.
(13) Property used by a person to commit counterfeiting or forgery in violation of IC 35-43-5-2.
(14) After December 31, 2005, if a person is convicted of an offense specified in IC 25-26-14-26(b) or IC 35-43-10, the following real or personal property:
(A) Property used or intended to be used to commit, facilitate, or promote the commission of the offense.
(B) Property constituting, derived from, or traceable to the gross proceeds that the person obtained directly or indirectly as a result of the offense.
(15) Except as provided in subsection (e), a vehicle used by a person who operates the vehicle:
(A) while intoxicated, in violation of IC 9-30-5-1 through IC 9-30-5-5, if in the previous five (5) years the person has two (2) or more prior unrelated convictions:
(i) for operating a motor vehicle while intoxicated in violation of IC 9-30-5-1 through IC 9-30-5-5; or
(ii) for an offense that is substantially similar to IC 9-30-5-1 through IC 9-30-5-5 in another jurisdiction; or
(B) on a highway while the person's driving privileges are suspended in violation of IC 9-24-19-2 through IC 9-24-19-4, if in the previous five (5) years the person has two (2) or more prior unrelated convictions:
(i) for operating a vehicle while intoxicated in violation of

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IC 9-30-5-1 through IC 9-30-5-5; or

(ii) for an offense that is substantially similar to IC 9-30-5-1 through IC 9-30-5-5 in another jurisdiction.

If a court orders the seizure of a vehicle under this subdivision, the court shall transmit an order to the bureau of motor vehicles recommending that the bureau not permit a vehicle to be registered in the name of the person whose vehicle was seized until the person possesses a current driving license (as defined in IC 9-13-2-41).

(16) The following real or personal property:

(A) Property used or intended to be used to commit, facilitate, or promote the commission of an offense specified in IC 23-14-48-9, IC 30-2-9-7(b), IC 30-2-10-9(b), or IC 30-2-13-38(f).

(B) Property constituting, derived from, or traceable to the gross proceeds that a person obtains directly or indirectly as a result of an offense specified in IC 23-14-48-9, IC 30-2-9-7(b), IC 30-2-10-9(b), or IC 30-2-13-38(f).

(17) An automated sales suppression device (as defined in IC 35-43-5-4.6(a)(1)) or phantom-ware (as defined in IC 35-43-5-4.6(a)(3)).

(b) A vehicle used by any person as a common or contract carrier in the transaction of business as a common or contract carrier is not subject to seizure under this section, unless it can be proven by a preponderance of the evidence that the owner of the vehicle knowingly permitted the vehicle to be used to engage in conduct that subjects it to seizure under subsection (a).

(c) Equipment under subsection (a)(10) may not be seized unless it can be proven by a preponderance of the evidence that the owner of the equipment knowingly permitted the equipment to be used to engage in conduct that subjects it to seizure under subsection (a)(10).

(d) Money, negotiable instruments, securities, weapons, communications devices, or any property commonly used as consideration for a violation of IC 35-48-4 found near or on a person who is committing, attempting to commit, or conspiring to commit any of the following offenses shall be admitted into evidence in an action under this chapter as prima facie evidence that the money, negotiable instrument, security, or other thing of value is property that has been used or was to have been used to facilitate the violation of a criminal statute or is the proceeds of the violation of a criminal statute:

(1) IC 35-48-4-1 (dealing in or manufacturing cocaine or a narcotic drug).

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(2) IC 35-48-4-1.1 (dealing in methamphetamine).
(3) IC 35-48-4-2 (dealing in a schedule I, II, or III controlled substance).
(4) IC 35-48-4-3 (dealing in a schedule IV controlled substance).
(5) IC 35-48-4-4 (dealing in a schedule V controlled substance) as a Class B felony.
(6) IC 35-48-4-6 (possession of cocaine or a narcotic drug) as a Class A felony, Class B felony, or Class C felony.
(7) IC 35-48-4-6.1 (possession of methamphetamine) as a Class A felony, Class B felony, or Class C felony.
(8) IC 35-48-4-10 (dealing in marijuana, hash oil, hashish, salvia, or a synthetic cannabinoid) as a Class C felony.

(e) A vehicle operated by a person who is not:
(1) an owner of the vehicle; or
(2) the spouse of the person who owns the vehicle;

is not subject to seizure under subsection (a)(15) unless it can be proven by a preponderance of the evidence that the owner of the vehicle knowingly permitted the vehicle to be used to engage in conduct that subjects it to seizure under subsection (a)(15).

SECTION 43. IC 35-43-5-4.6 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 4.6. (a) The following definitions apply throughout this section:**

(1) "Automated sales suppression device" means a software program:
(A) carried on a memory stick or removable compact disc;
(B) accessed through an Internet link; or
(C) accessed through any other means;
that falsifies the electronic records of electronic cash registers and other point-of-sale systems, including transaction data and transaction reports.

(2) "Electronic cash register" means a device that keeps a register or supporting documents through the means of an electronic device or a computer system designed to record transaction data for the purpose of computing, compiling, or processing retail sales transaction data in any manner.

(3) "Phantom-ware" means a hidden, a pre-installed, or an installed at a later time programming option embedded in the operating system of an electronic cash register or hardwired into the electronic cash register that:
(A) can be used to create a virtual second till; or
(B) may eliminate or manipulate transaction records that

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may or may not be preserved in digital formats to represent the true or manipulated record of transactions in the electronic cash register.

(4) "Transaction data" includes information regarding:

(A) items purchased by a customer;

(B) the price for each item;

(C) a taxability determination for each item;

(D) a segregated tax amount for each of the taxed items;

(E) the amount of cash or credit tendered;

(F) the net amount returned to the customer in change;

(G) the date and time of the purchase;

(H) the name, address, and identification number of the vendor; and

(I) the receipt or invoice number of the transaction.

(5) "Transaction report" means:

(A) a report that includes:

(i) the sales;

(ii) taxes collected;

(iii) media totals; and

(iv) discount voids;

at an electronic cash register that is printed on cash register tape at the end of a day or shift; or

(B) a report documenting every action at an electronic cash register that is stored electronically.

(6) "Zapper" refers to an automated sales suppression device.

(b) A person who knowingly or intentionally sells, purchases, installs, transfers, or possesses:

(1) an automated sales suppression device or a zapper; or

(2) phantom-ware;

after June 30, 2013, commits unlawful sale or possession of a transaction manipulation device, a Class C felony.

SECTION 44. IC 36-7-32-11, AS AMENDED BY P.L.113-2010, SECTION 138, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) After receipt of an application under section 10 of this chapter, and subject to subsection (b), the Indiana economic development corporation may designate a certified technology park if the corporation determines that the application demonstrates a firm commitment from at least one (1) business engaged in a high technology activity creating a significant number of jobs and satisfies one (1) or more of the following additional criteria:

(1) A demonstration of significant support from an institution of

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higher education, a private research based institute, or a military research and development or testing facility on an active United States government military base or other military installation located within, or in the vicinity of, the proposed certified technology park, as evidenced by the following criteria:

(A) Grants of preferences for access to and commercialization of intellectual property.

(B) Access to laboratory and other facilities owned by or under the control of the postsecondary educational institution or private research based institute.

(C) Donations of services.

(D) Access to telecommunications facilities and other infrastructure.

(E) Financial commitments.

(F) Access to faculty, staff, and students.

(G) Opportunities for adjunct faculty and other types of staff arrangements or affiliations.

(H) Other criteria considered appropriate by the Indiana economic development corporation.

(2) A demonstration of a significant commitment by the postsecondary educational institution, private research based institute, or military research and development or testing facility on an active United States government military base or other military installation to the commercialization of research produced at the certified technology park, as evidenced by the intellectual property and, if applicable, tenure policies that reward faculty and staff for commercialization and collaboration with private businesses.

(3) A demonstration that the proposed certified technology park will be developed to take advantage of the unique characteristics and specialties offered by the public and private resources available in the area in which the proposed certified technology park will be located.

(4) The existence of or proposed development of a business incubator within the proposed certified technology park that exhibits the following types of resources and organization:

(A) Significant financial and other types of support from the public or private resources in the area in which the proposed certified technology park will be located.

(B) A business plan exhibiting the economic utilization and availability of resources and a likelihood of successful development of technologies and research into viable business

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enterprises.

(C) A commitment to the employment of a qualified full-time manager to supervise the development and operation of the business incubator.

(5) The existence of a business plan for the proposed certified technology park that identifies its objectives in a clearly focused and measurable fashion and that addresses the following matters:

(A) A commitment to new business formation.

(B) The clustering of businesses, technology, and research.

(C) The opportunity for and costs of development of properties under common ownership or control.

(D) The availability of and method proposed for development of infrastructure and other improvements, including telecommunications technology, necessary for the development of the proposed certified technology park.

(E) Assumptions of costs and revenues related to the development of the proposed certified technology park.

(6) A demonstrable and satisfactory assurance that the proposed certified technology park can be developed to principally contain property that is primarily used for, or will be primarily used for, a high technology activity or a business incubator.

(b) The Indiana economic development corporation may not approve an application that would result in a substantial reduction or cessation of operations in another location in Indiana in order to relocate them within the certified technology park. **The Indiana economic development corporation may designate not more than two (2) new certified technology parks during any state fiscal year. The designation of a new certified technology park is subject to review and approval under section 11.5 of this chapter.**

(c) A certified technology park designated under this section is subject to the review of the Indiana economic development corporation and must be recertified every four (4) years. The corporation shall develop procedures and the criteria to be used in the review required by this subsection. A certified technology park shall furnish to the corporation the following information to be used in the course of the review:

(1) Total employment and payroll levels for all businesses operating within the certified technology park.

(2) The nature and extent of any technology transfer activity occurring within the certified technology park.

(3) The nature and extent of any nontechnology businesses operating within the certified technology park.

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(4) The use and outcomes of any state money made available to the certified technology park.

(5) An analysis of the certified technology park's overall contribution to the technology based economy in Indiana.

If a certified technology park is not recertified, the Indiana economic development corporation shall send a certified copy of a notice of the determination to the county auditor, the department of local government finance, and the department of state revenue.

(d) To the extent allowed under IC 5-14-3, the corporation shall maintain the confidentiality of any information that is:

(1) submitted as part of the review process under subsection (c); and

(2) marked as confidential;

by the certified technology park.

SECTION 45. IC 36-7-32-11.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 11.5. (a) If the Indiana economic development corporation desires to designate a certified technology park under this chapter, the corporation shall submit its proposed designation to the budget committee for review and recommendation to the budget agency. The budget committee shall meet not later than sixty (60) days after receipt of the proposed designation and shall make a recommendation on the designation to the budget agency.**

(b) When considering the proposed designation of a certified technology park by the corporation under this section, the budget committee and the budget agency must make the following findings before approving the designation:

(1) The area to be designated as a certified technology park meets the conditions necessary for the designation as a certified technology park.

(2) The designation of the certified technology park will benefit the people of Indiana by protecting or increasing state and local tax bases and tax revenues for at least the duration of the certified technology park.

(c) The income tax incremental amount and the gross retail incremental amount may not be allocated to the certified technology park until the designation of the certified technology park is approved under this section.

SECTION 46. [EFFECTIVE UPON PASSAGE] **(a) IC 6-1.1-12-13 and IC 6-1.1-12-14, both as amended by this act, apply to assessment dates after December 31, 2011.**

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(b) A deceased veteran's surviving spouse who was denied a property tax deduction under IC 6-1.1-12-13 or IC 6-1.1-12-14 for the March 1, 2012, or March 1, 2013, assessment date but who qualifies for a deduction under IC 6-1.1-12-13 or IC 6-1.1-12-14, both as amended by this act, may, before September 1, 2013, file with the county auditor a statement under IC 6-1.1-12-15 for the property tax deduction.

(c) If a deceased veteran's surviving spouse demonstrates in the statement filed under subsection (b) that the property that is the subject of the deduction statement qualifies for a deduction under IC 6-1.1-12-13 or IC 6-1.1-12-14, both as amended by this act, the deceased veteran's surviving spouse is entitled to:

(1) the deduction from assessed value for the 2012 or 2013 assessment date, or both; and

(2) a refund of the property taxes paid with respect to the denied amount for these assessment dates.

The county auditor shall make the property tax refund to the deceased veteran's surviving spouse within thirty (30) days after the deceased veteran's surviving spouse files a statement that satisfies the requirements of IC 6-1.1-12-15. No interest is owed by the county on the refund.

(d) This SECTION expires July 1, 2014.

SECTION 47. [EFFECTIVE JULY 1, 2013] **(a) This SECTION applies only to a public utility company that:**

(1) filed a statement for 2012 with the department under IC 6-1.1-8-19 as a telephone, telegraph, or cable company, which the public utility company afterwards determined erroneously described or overstated, or both, the cost or value of the public utility company's distributable property in Indiana; and

(2) filed an amended statement for 2012 with the department before April 16, 2013.

(b) The definitions in IC 6-1.1-1 and IC 6-1.1-8-2 apply throughout this SECTION.

(c) The department shall, within sixty (60) days of receiving a public utility company's amended statement described in subsection (a)(2):

(1) review the amended statement and, only for purposes of calculating the credit provided by this SECTION, determine the amended assessed valuation of the public utility company's distributable property for 2012 using the information set forth in the amended statement and the

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procedures provided by IC 6-1.1-8 for determining the final assessment of a public utility company's distributable property, allowing all adjustments, deductions, or exemptions that could have been claimed on the original statement filed by the public utility company for 2012;

(2) apportion and distribute the amended assessed valuation of the distributable property determined under subdivision (1) among the taxing districts in the manner provided by IC 6-1.1-8-15; and

(3) notify the public utility company of the amended assessed valuation of the distributable property described in the amended statement filed by the public utility company for 2012.

(d) An amended assessed valuation of a public utility company's distributable property determined under subsection (c) may be appealed by the public utility company under IC 6-1.1-8 in the same manner as any final assessment of a public utility company's distributable property may be appealed under IC 6-1.1-8.

(e) The department shall certify the amended assessed valuation for 2012 of the distributable property of a public utility company to which this SECTION applies to the county assessor and the county auditor of each county that contains a taxing district to which the amended assessed valuation is apportioned and distributed by the department:

(1) within ninety (90) days after the department receives the public utility company's amended statement described in subsection (a)(2), if the public utility company does not file an appeal from the amended assessed valuation of the distributable property; or

(2) within ninety (90) days after the final determination of the amended assessed valuation of the distributable property by the Indiana board, the Indiana tax court, or the Indiana supreme court, if an appeal is taken by the public utility company.

(f) Notwithstanding any other law, an amended assessed valuation or a certification of an amended assessed valuation of a public utility company's distributable property for 2012 under this SECTION may be used only to calculate the credit due to the public utility company under this SECTION and may not be used to impose any tax on the public utility company. The department shall notify an affected county assessor and county auditor in writing that the amended assessed valuation determined under this

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SECTION:

(1) is to be used to calculate the credit provided by subsection (h) for each affected taxing district; and

(2) may not be used to impose any tax on the public utility company.

An affected county auditor shall promptly determine for each taxing district in the county the amended assessed valuation for the public utility company's 2012 distributable property under this SECTION and advise the governing body of each taxing district that the amended assessed valuation must be used only in determining the credit provided by subsection (h).

(g) Before January 1, 2014, a county assessor and a county auditor affected by this SECTION shall calculate the amount of the credit provided by subsection (h) for each affected taxing district in the county. The county auditor shall notify the public utility company and each affected taxing district in the county in writing of the amount of the credit amount determined under subsection (h).

(h) Subject to subsection (i), a public utility to which this SECTION applies is entitled to a credit against the property taxes paid by the public utility on the greater of:

(1) zero (0); or

(2) the difference of:

(A) the original assessed valuation certified to the taxing district for the public utility company's 2012 distributable property; minus

(B) the amended assessed valuation determined for the taxing district for the public utility company's 2012 distributable property under this SECTION.

(i) A public utility company is not entitled to a refund as a result of the credit provided by subsection (h). One sixth (1/6) of the credit amount determined under subsection (h) shall be applied in six (6) equal installments against the property taxes payable by the public utility company to an affected taxing district in the three (3) calendar years immediately following the department's certification of the amended assessed value of the public utility's distributable property under subsection (e).

(j) A public utility to which this SECTION applies is not entitled to interest on the overpayment of property taxes represented by the credit provided by subsection (h).

(k) This SECTION expires July 1, 2018.

SECTION 48. **An emergency is declared for this act.**

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Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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