
SENATE BILL No. 613

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-4-32.2-5; IC 6-2.5; IC 6-6; IC 6-8.1-1-1; IC 8-14-2-4; IC 9-13-2-49.4; IC 9-29-17; IC 35-51-6-1.

Synopsis: Alternative fuels. Provides for the collection and remittance of the state gross retail tax on alternative fuels. Provides for the imposition of the motor carrier fuel tax upon alternative fuels by imposing the existing rates on the gasoline gallon equivalents of alternative fuel sold. Imposes an excise tax on alternative fuel used as motor fuel. Provides that the alternative fuel decal law does not apply to vehicles other than utility owned vehicles after June 30, 2013, and to utility owned vehicles after March 31, 2014. Imposes a local road impact fee on electric powered motor vehicles that must be paid upon registering an electric powered motor vehicle. Provides that the local road impact fee must be deposited in the local road and street account.

Effective: July 1, 2013.

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January 17, 2013, read first time and referred to Committee on Tax and Fiscal Policy.

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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.

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SENATE BILL No. 613

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

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

1 SECTION 1. IC 4-4-32.2-5, AS ADDED BY P.L.151-2009,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2013]: Sec. 5. (a) As used in this chapter, "motor fuel" has the
4 meaning set forth in ~~IC 6-6-4.1-1(g)~~: **IC 6-6-4.1-1(h)**.

5 (b) The term includes alternative fuel.
6 SECTION 2. IC 6-2.5-7-0.5 IS ADDED TO THE INDIANA CODE
7 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
8 1, 2013]: **Sec. 0.5. This chapter does not apply to a transaction in
9 which alternative fuel is purchased and placed into the fuel supply
10 tank of a motor vehicle.**

11 SECTION 3. IC 6-2.5-7.5 IS ADDED TO THE INDIANA CODE
12 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2013]:

14 **Chapter 7.5. Collection and Remittance of State Gross Retail
15 Tax on Alternative Fuel**

16 **Sec. 1. This chapter applies to alternative fuel placed into the
17 fuel supply tank of a motor vehicle or otherwise used to power a**



1 motor vehicle after June 30, 2013.

2 Sec. 2. As used in this chapter, "alternative fuel" refers to the
3 following:

- 4 (1) A motor fuel defined as an alternative fuel by IC 6-6-2.5-1.
5 (2) Hydrogen.
6 (3) Coal-derived liquid fuels.
7 (4) Non-alcohol fuels derived from biological material.
8 (5) P-Series fuels.

9 Sec. 3. As used in this chapter, "federal excise tax" means the
10 excise tax, if any, imposed under Section 4041 of the Internal
11 Revenue Code on an alternative fuel.

12 Sec. 4. As used in this chapter, "GGE" means gasoline gallon
13 equivalent.

14 Sec. 5. As used in this chapter, "gasoline gallon equivalent"
15 means the amount of an alternative fuel that produces the same
16 number of British thermal units of energy as a gallon of gasoline.

17 Sec. 6. As used in this chapter, "Indiana alternative fuel tax"
18 means the excise tax imposed under IC 6-6-12.

19 Sec. 7. As used in this chapter, "price per GGE before the
20 addition of state and federal taxes" means an amount that equals
21 the remainder of:

- 22 (1) the total price per GGE; minus
23 (2) the state gross retail taxes, the Indiana alternative fuel
24 taxes, and the federal excise taxes that are part of the total
25 price per GGE.

26 Sec. 8. As used in this chapter, "truck" means a motor vehicle
27 that is predominantly used to provide public transportation for
28 persons or property.

29 Sec. 9. (a) Except as provided in subsection (b), a retail
30 merchant shall collect for each unit of alternative fuel sold and
31 dispensed from a metered pump state gross retail tax in an amount
32 equal to the product, rounded to the nearest one-tenth of one cent
33 (\$0.001), of:

- 34 (1) the price per GGE before the addition of state and federal
35 taxes; multiplied by
36 (2) seven percent (7%).

37 (b) Unless an exemption certificate is provided in accordance
38 with IC 6-2.5-8-8, a retail merchant shall collect the state gross
39 retail tax prescribed in this section even if the transaction is exempt
40 from taxation under IC 6-2.5-5.

41 Sec. 10. (a) If the state gross retail tax is collected on a sale of
42 alternative fuel that is exempt from the state gross retail tax, the

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1 person who pays the tax to the retail merchant may file a claim for
2 refund with the department. The person must file the claim on the
3 form, in the manner, and with the supporting documentation,
4 prescribed by the department. If a person properly files a claim for
5 refund, the department shall refund to the person the state gross
6 retail tax collected with respect to the exempt transaction.

7 (b) Notwithstanding the other provisions of this section, the
8 department may prescribe simplified procedures to make
9 adjustments for exempt transactions.

10 Sec. 11. Except as provided in section 12 of this chapter, a retail
11 merchant who uses a metered pump to dispense alternative fuel
12 into the fuel supply tank of a motor vehicle shall display on the
13 pump the total price per GGE of the alternative fuel. Subject to
14 section 12 of this chapter, a retail merchant may not advertise
15 alternative fuel at a price that is different from the price that the
16 retail merchant is required to display on the metered pump.

17 Sec. 12. (a) A retail merchant may designate any metered pump
18 at a business location that dispenses alternative fuel as being "for
19 trucks only". To do this, a retail merchant must place on the pump
20 a sign that states that alternative fuel dispensed from the metered
21 pump may be placed only in the fuel supply tank of a truck. A sign
22 that reads "TRUCKS ONLY" is sufficient to meet the
23 requirements of this subsection.

24 (b) A retail merchant may not dispense alternative fuel from a
25 metered pump that is designated for trucks only into the fuel
26 supply tank of a vehicle that is not a truck.

27 (c) A retail merchant is not required to display on a metered
28 pump the total price per GGE of the alternative fuel dispensed
29 from the metered pump if the metered pump is designated for
30 trucks only.

31 (d) A retail merchant may advertise alternative fuel at a price
32 that does not include gross retail taxes that may be due on the sale
33 of the alternative fuel only if the retail merchant maintains a
34 metered pump that is designated for trucks only. If a retail
35 merchant advertises alternative fuel at a price that does not include
36 any gross retail taxes that may be due on the sale of the alternative
37 fuel, the retail merchant must display in easily read lettering above
38 or below the advertised price the words "EXEMPT TRUCKS
39 ONLY".

40 Sec. 13. Each retail merchant who dispenses alternative fuel
41 from a metered pump shall, in the manner prescribed in IC 6-2.5-6,
42 report to the department the following information:

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1 (1) **The total number of GGEs of alternative fuel sold from the**
 2 **metered pump during the period covered by the report.**

3 (2) **The total amount of money received by the retail merchant**
 4 **from the sale of alternative fuel described in subdivision (1)**
 5 **during the period covered by the report.**

6 (3) **That portion of the amount described in subdivision (2)**
 7 **that represents state and federal taxes imposed under this**
 8 **article, IC 6-6-12, or Section 4041 of the Internal Revenue**
 9 **Code.**

10 SECTION 4. IC 6-2.5-9-4 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4. (a) Except as
 12 provided in IC 6-2.5-7 or **IC 6-2.5-7.5**, a person who:

13 (1) displays an advertised price, marked price, or publicly stated
 14 price that includes the state gross retail or use taxes;

15 (2) offers to assume or absorb part of a customer's state gross
 16 retail or use tax on a sale; or

17 (3) offers to refund part of a customer's state gross retail or use tax
 18 as a part of a sale;

19 commits a Class B infraction.

20 (b) A retail merchant who:

21 (1) uses a metered pump to dispense gasoline or special fuel;

22 (2) is required to display on the pump the total price per unit of
 23 the gasoline or special fuel under IC 6-2.5-7-2; and

24 (3) advertises the gasoline or special fuel at a price other than that
 25 required by IC 6-2.5-7-2;

26 commits a Class B infraction.

27 (c) A retail merchant who:

28 (1) **uses a metered pump to dispense alternative fuel into the**
 29 **fuel supply tank of a motor vehicle;**

30 (2) **is required to display on the pump the total price per unit**
 31 **of the alternative fuel under IC 6-2.5-7.5-11; and**

32 (3) **advertises the alternative fuel at a price other than that**
 33 **required by IC 6-2.5-7.5-11;**

34 **commits a Class B infraction.**

35 SECTION 5. IC 6-6-2.1-100 IS ADDED TO THE INDIANA CODE
 36 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 37 1, 2013]: Sec. 100. (a) **This chapter does not apply to a motor**
 38 **vehicle powered by an alternative fuel after:**

39 (1) **June 30, 2013, in the case of a motor vehicle owned by a**
 40 **person other than a public utility; or**

41 (2) **March 31, 2014, in the case of a motor vehicle owned by a**
 42 **public utility.**

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1 **(b) This chapter expires July 1, 2015.**

2 SECTION 6. IC 6-6-2.5-1, AS AMENDED BY P.L.122-2006,
3 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2013]: Sec. 1. As used in this chapter, "alternative fuel" means
5 a liquefied petroleum gas, a compressed natural gas product, or a
6 combination of liquefied petroleum gas and a compressed natural gas
7 product, not including a biodiesel fuel or biodiesel blend, **or a liquid**
8 **natural gas** used in an internal combustion engine or motor to propel
9 any form of vehicle, machine, or mechanical contrivance. The term
10 includes all forms of fuel commonly or commercially known or sold as
11 butane, propane, or compressed natural gas, **or liquid natural gas.**

12 SECTION 7. IC 6-6-4.1-1 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. As used in this
14 chapter:

15 (a) "Carrier" means a person who operates or causes to be operated
16 a commercial motor vehicle on any highway in Indiana.

17 (b) "Commercial motor vehicle" means a vehicle which is listed in
18 section 2(a) of this chapter and which is not excluded from the
19 application of this chapter under section 2(b) of this chapter.

20 (c) "Commissioner" means the commissioner of the Indiana
21 department of state revenue.

22 (d) "Declared gross weight" means the weight at which a motor
23 vehicle is registered with:

- 24 (1) the bureau of motor vehicles; or
25 (2) a state other than Indiana.

26 (e) "Department" means the Indiana department of state revenue.

27 **(f) "Gasoline gallon equivalent" means the amount of an**
28 **alternative fuel that produces the same number of British thermal**
29 **units of energy as a gallon of gasoline.**

30 **(g)** "Highway" means the entire width between the boundary
31 lines of every publicly maintained way that is open in any part to the
32 use of the public for purposes of vehicular travel.

33 **(h)** "Motor fuel" means gasoline (as defined in IC 6-6-1.1),
34 special fuel (as defined in IC 6-6-2.5), and alternative fuel (as defined
35 in ~~IC 6-6-2.5~~). **IC 6-2.5-7.5-2).**

36 **(i)** "Quarter" means calendar quarter.

37 **(j)** "Motor vehicle" has the meaning set forth in IC 6-6-1.1-103.

38 **(k)** "Recreational vehicle" means motor homes, pickup trucks
39 with attached campers, and buses when used exclusively for personal
40 pleasure. A vehicle is not a recreational vehicle if the vehicle is used
41 in connection with a business.

42 SECTION 8. IC 6-6-4.1-4 IS AMENDED TO READ AS



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1 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4. (a) A tax is imposed
 2 on the consumption of motor fuel by a carrier in its operations on
 3 highways in Indiana. The rate of this tax is **determined as follows:**

4 **(1) When imposed upon the consumption of gasoline or**
 5 **special fuel, the tax rate is** the same rate per gallon as the rate
 6 per gallon at which special fuel is taxed under IC 6-6-2.5.

7 **(2) When imposed upon the consumption of an alternative**
 8 **fuel, the tax rate is the same rate per gasoline gallon**
 9 **equivalent as the rate per gallon at which special fuel is taxed**
 10 **under IC 6-6-2.5.**

11 The tax shall be paid quarterly by the carrier to the department on or
 12 before the last day of the month immediately following the quarter.

13 (b) The amount of motor fuel consumed by a carrier in its operations
 14 on highways in Indiana is the total amount of motor fuel consumed in
 15 its entire operations within and without Indiana, multiplied by a
 16 fraction. The numerator of the fraction is the total number of miles
 17 traveled on highways in Indiana, and the denominator of the fraction is
 18 the total number of miles traveled within and without Indiana.

19 (c) The amount of tax that a carrier shall pay for a particular quarter
 20 under this section equals the product of the tax rate in effect for that
 21 quarter, multiplied by the amount of motor fuel consumed by the
 22 carrier in its operation on highways in Indiana and upon which the
 23 carrier has not paid tax imposed under IC 6-6-1.1 or IC 6-6-2.5.

24 (d) Subject to section 4.8 of this chapter, a carrier is entitled to a
 25 proportional use credit against the tax imposed under this section for
 26 that portion of motor fuel used to propel equipment mounted on a
 27 motor vehicle having a common reservoir for locomotion on the
 28 highway and the operation of the equipment, as determined by rule of
 29 the commissioner. An application for a proportional use credit under
 30 this subsection shall be filed on a quarterly basis on a form prescribed
 31 by the department.

32 SECTION 9. IC 6-6-4.1-4.5 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4.5. (a) A surcharge tax
 34 is imposed on the consumption of motor fuel by a carrier in its
 35 operations on highways in Indiana. The rate of this surcharge tax is:

36 **(1) eleven cents (\$0.11) per gallon of gasoline or special fuel; or**
 37 **(2) eleven cents (\$0.11) per gasoline gallon equivalent of an**
 38 **alternative fuel.**

39 The tax shall be paid quarterly by the carrier to the department on or
 40 before the last day of the month immediately following the quarter.

41 (b) The amount of motor fuel consumed by a carrier in its operations
 42 on highways in Indiana is the total amount of motor fuel consumed in

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1 its entire operations within and without Indiana, multiplied by a
 2 fraction. The numerator of the fraction is the total number of miles
 3 traveled on highways in Indiana, and the denominator of the fraction is
 4 the total number of miles traveled within and without Indiana.

5 (c) The amount of tax that a carrier shall pay for a particular quarter
 6 under this section equals the product of the tax rate in effect for that
 7 quarter, multiplied by the amount of motor fuel consumed by the
 8 carrier in its operation on highways in Indiana.

9 (d) Subject to section 4.8 of this chapter, a carrier is entitled to a
 10 proportional use credit against the tax imposed under this section for
 11 that portion of motor fuel used to propel equipment mounted on a
 12 motor vehicle having a common reservoir for locomotion on the
 13 highway and the operation of this equipment as determined by rule of
 14 the commissioner. An application for a proportional use credit under
 15 this subsection shall be filed on a quarterly basis on a form prescribed
 16 by the department.

17 SECTION 10. IC 6-6-4.1-6 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) A carrier is
 19 entitled to a credit against the tax imposed under section 4 of this
 20 chapter if the carrier, or a lessor operating under the carrier's annual
 21 permit, has:

- 22 (1) paid the tax imposed under IC 6-6-1.1, ~~or~~ IC 6-6-2.5, **or**
 23 **IC 6-6-12** on motor fuel purchased in Indiana;
 24 (2) consumed the motor fuel outside Indiana; and
 25 (3) paid a gasoline, special fuel, **alternative fuel**, or road tax with
 26 respect to the fuel in one (1) or more other states or jurisdictions.

27 (b) The amount of credit for a quarter is equal to the tax paid under
 28 IC 6-6-1.1, ~~and~~ IC 6-6-2.5, **and IC 6-6-12** on motor fuel that:

- 29 (1) was purchased in Indiana;
 30 (2) was consumed outside Indiana; and
 31 (3) with respect to which the carrier paid a gasoline, special fuel,
 32 **alternative fuel**, or road tax to another state or jurisdiction.

33 (c) To qualify for the credit, the carrier shall submit any evidence
 34 required by the department of payment of the tax imposed under
 35 IC 6-6-1.1, ~~or~~ IC 6-6-2.5, **or IC 6-6-12**.

36 (d) A credit earned by a carrier in a particular quarter shall be
 37 applied against the carrier's tax liability under this chapter for that
 38 quarter before any credit carryover is applied against that liability
 39 under section 7 of this chapter.

40 SECTION 11. IC 6-6-4.1-7 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) As used in this
 42 section, the credit of a carrier for any quarter is the amount by which

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1 the credit to which the carrier is entitled under section 6 of this chapter
 2 for that quarter exceeds the tax liability of the carrier under section 4
 3 of this chapter for that quarter.

4 (b) The credit for any quarter shall be allowed as a credit against the
 5 tax for which the carrier would otherwise be liable in the quarter in
 6 which the credit accrued.

7 (c) A carrier is entitled to the refund of any credit not previously
 8 used to offset a tax liability or for any erroneously paid tax or penalty.
 9 To obtain the refund, the carrier shall submit to the department a
 10 properly completed application in accordance with rules adopted by the
 11 department under IC 4-22-2. The application must be submitted within
 12 three (3) years after the end of:

- 13 (1) the quarter in which the credit accrued; or
- 14 (2) the calendar year that contains the taxable period in which the
 15 tax or penalty was erroneously paid.

16 Along with the application, the carrier shall submit any evidence
 17 required by the department and any reports required by the department
 18 under this chapter.

19 (d) The department shall pay interest on any part of a refund that is
 20 not made within ninety (90) days after the date on which all of the
 21 following have been completed:

- 22 (1) The filing of:
 - 23 (A) the properly completed application for refund; or
 - 24 (B) the quarterly return on which a refund is claimed.
- 25 (2) The submission of any evidence required by the department
 26 of payment of the tax imposed under IC 6-6-1.1, ~~or~~ IC 6-6-2.5, **or**
 27 **IC 6-6-12.**
- 28 (3) The submission of reports required by the department under
 29 this chapter.
- 30 (4) The furnishing of a surety bond, letter of credit, or cash
 31 deposit under section 8 of this chapter.

32 (e) The department shall pay interest at the rate established under
 33 IC 6-8.1-9 from the date of:

- 34 (1) the refund application;
- 35 (2) the due date of a timely filed quarterly return on which a
 36 refund is claimed; or
- 37 (3) the filing date of a quarterly return on which a refund is
 38 claimed, if the quarterly refund is filed after the due date of the
 39 quarterly return;

40 to a date determined by the department that does not precede the date
 41 on which the refund is made by more than thirty (30) days.

42 SECTION 12. IC 6-6-12 IS ADDED TO THE INDIANA CODE AS

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1 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
2 1, 2013]:

3 **Chapter 12. Excise Tax on Alternative Fuel Used as Motor Fuel**

4 **Sec. 1. This chapter applies to alternative fuel placed into the**
5 **fuel supply tank of a motor vehicle after June 30, 2013.**

6 **Sec. 2. As used in this chapter, "alternative fuel" has the**
7 **meaning set forth in IC 6-2.5-7.5-2.**

8 **Sec. 3. As used in this chapter, "alternative fuel tax" refers to**
9 **the excise tax imposed by section 10 of this chapter.**

10 **Sec. 4. As used in this chapter, "department" refers to the**
11 **department of state revenue.**

12 **Sec. 5. As used in this chapter, "GGE" means gasoline gallon**
13 **equivalent.**

14 **Sec. 6. As used in this chapter, "gasoline gallon equivalent"**
15 **means the amount of alternative fuel that produces the same**
16 **number of British thermal units of energy as a gallon of gasoline.**

17 **Sec. 7. As used in this chapter, "motor vehicle" means a vehicle**
18 **designed principally for road use and that is propelled by an**
19 **internal combustion engine or motor.**

20 **Sec. 8. As used in this chapter, "person" means a natural**
21 **person, a partnership, a firm, an association, a corporation, a**
22 **representative appointed by a court, the state, a political**
23 **subdivision (as defined in IC 36-1-2-13), or any other entity, group,**
24 **or syndicate.**

25 **Sec. 9. As used in this chapter, "retailer" means a person that**
26 **engages in the business of selling or distributing alternative fuel as**
27 **a motor fuel to the end user within Indiana.**

28 **Sec. 10. An excise tax of eighteen cents (\$0.18) per GGE is**
29 **imposed on the use of alternative fuel as a motor fuel. A retailer**
30 **shall add the per GGE amount of tax to the selling price of each**
31 **GGE of alternative fuel sold by the retailer so that the consumer**
32 **bears the burden of the tax.**

33 **Sec. 11. (a) The following are exempt from the alternative fuel**
34 **tax:**

35 (1) Alternative fuel placed into the fuel supply tank of a motor
36 vehicle owned by the United States or an agency or
37 instrumentality of the United States.

38 (2) Alternative fuel sold to a public transportation
39 corporation established under IC 36-9-4 and used for the
40 transportation of persons for compensation within the
41 territory of the corporation.

42 (3) Alternative fuel sold to a public transit department of a

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1 municipality and used for the transportation of persons for
2 compensation within a service area, no part of which is more
3 than five (5) miles outside the corporate limits of the
4 municipality.

5 (4) Alternative fuel sold to a common carrier of passengers,
6 including a business operating a taxicab (as defined in
7 IC 6-6-1.1-103(l)) and used by the carrier to transport
8 passengers within a service area that is not larger than one (1)
9 county, and counties contiguous to that county.

10 (5) The portion of alternative fuel determined by the
11 department to have been used to operate equipment attached
12 to a motor vehicle, if the alternative fuel was placed into the
13 fuel supply tank of a motor vehicle that has a common fuel
14 reservoir for travel on a highway and for the operation of
15 equipment.

16 (b) A person claiming a tax exemption under subsection (a)(2)
17 through (a)(5) must apply for a tax refund through the refund
18 procedures established in section 12 of this chapter.

19 Sec. 12. (a) Alternative fuel tax collected by a retailer on
20 alternative fuel used for an exempt purpose shall be refunded by
21 the department to the user or the user's assignee under rules
22 adopted by the department upon presentation of proof of exempt
23 use by the user in the form that the department prescribes.

24 (b) Alternative fuel tax that has been erroneously paid by a
25 person shall be refunded by the department in accordance with
26 subsection (c).

27 (c) To claim a refund under subsection (a) or (b), a person must
28 present to the department a statement that contains a written
29 verification that the claim is made under penalties of perjury and
30 lists the total amount of alternative fuel purchased and used for
31 exempt purposes. The claim must be filed not more than three (3)
32 years after the date the alternative fuel is purchased. The
33 statement must show that payment for the purchase has been made
34 and that the amount of tax paid on the purchase has been remitted.

35 (d) The department may make any investigations the
36 department considers necessary before refunding the excise tax to
37 a person.

38 Sec. 13. (a) A person that pays the alternative fuel tax on the use
39 of alternative fuel in the operation of an intercity bus (as defined
40 in IC 9-13-2-83) is entitled to a refund of the tax without interest if
41 the person has:

42 (1) consumed the alternative fuel outside Indiana;

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- 1 (2) paid an alternative fuel tax or highway use tax for the
- 2 alternative fuel in at least one (1) state or other jurisdiction
- 3 outside Indiana; and
- 4 (3) complied with subsection (b).

5 (b) To qualify for a refund under this section, a person must
 6 submit to the department a claim for a refund, in the form
 7 prescribed by the department, that includes the following
 8 information:

- 9 (1) Any evidence requested by the department of the
 10 following:
 11 (A) Payment of the alternative fuel tax.
 12 (B) Payment of taxes in another state or jurisdiction
 13 outside Indiana.
- 14 (2) Any other information reasonably requested by the
 15 department.

16 Sec. 14. If the department does not issue a refund not later than
 17 ninety (90) days after the department receives a claim for the
 18 refund under section 12 of this chapter, the department shall pay
 19 the claimant interest at the rate established under IC 6-8.1-9 from
 20 a date that is ninety (90) days after the date that the department
 21 receives the claim for refund and all necessary documentation,
 22 until a date that is determined by the department but that does not
 23 precede by more than thirty (30) days the date on which the refund
 24 is made.

25 Sec. 15. Except as provided in section 17 of this chapter, a
 26 retailer shall remit the alternative fuel taxes imposed on
 27 transactions that occur during a particular calendar month to the
 28 department before the sixteenth day of the following calendar
 29 month.

30 Sec. 16. A retailer required to remit alternative fuel taxes shall
 31 remit the taxes due by electronic funds transfer (as defined in
 32 IC 4-8.1-2-7).

33 Sec. 17. A retailer who properly remits alternative fuel taxes
 34 shall be allowed to retain one and six-tenths percent (1.6%) of the
 35 taxes to cover the costs of collecting, reporting, and timely
 36 remitting alternative fuel taxes.

37 Sec. 18. The alternative fuel taxes a retailer collects on the sale
 38 of alternative fuel used as motor fuel belong to the state. Except as
 39 provided in section 17 of this chapter, a retailer shall hold the
 40 money in trust for the state and for payment to the department. In
 41 the case of a corporation or partnership, each officer, employee, or
 42 member of the employer who is in that capacity is under a duty to

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1 collect the tax, and is personally liable for the tax, penalty, and
2 interest.

3 **Sec. 19. (a) A person who knowingly fails to collect or timely**
4 **remit tax otherwise required to be paid to the department under**
5 **section 15 of this chapter is liable for the uncollected tax plus a**
6 **penalty equal to one hundred percent (100%) of the uncollected**
7 **tax.**

8 **(b) A person who fails or refuses to pay over to the state**
9 **alternative fuel taxes at the time required by this chapter or who**
10 **fraudulently withholds or appropriates or otherwise uses the**
11 **money or any portion thereof belonging to the state commits a**
12 **Class D felony.**

13 **(c) A person who negligently disregards any provision of this**
14 **chapter is subject to a civil penalty of five hundred dollars (\$500)**
15 **for each separate occurrence of negligent disregard as determined**
16 **by the department.**

17 **Sec. 20. The alternative fuel tax is a listed tax for purposes of**
18 **IC 6-8.1.**

19 **Sec. 21. The department shall transfer alternative fuel taxes**
20 **collected under this chapter to the treasurer of state for deposit as**
21 **follows:**

22 **(1) Twenty-five percent (25%) must be deposited in the**
23 **highway, road and street fund established under**
24 **IC 8-14-2-2.1.**

25 **(2) The remainder must be deposited in the motor fuel tax**
26 **fund of the motor vehicle highway account for:**

27 **(A) the payment of refunds due under this chapter; and**

28 **(B) the transfer of any remaining amounts to the motor**
29 **vehicle highway account for distribution as provided by**
30 **law.**

31 SECTION 13. IC 6-8.1-1-1, AS AMENDED BY P.L.182-2009(ss),
32 SECTION 247, IS AMENDED TO READ AS FOLLOWS
33 [EFFECTIVE JULY 1, 2013]: Sec. 1. "Listed taxes" or "taxes" includes
34 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the
35 riverboat admissions tax (IC 4-33-12); the riverboat wagering tax
36 (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II
37 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)
38 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);
39 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income
40 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the
41 county adjusted gross income tax (IC 6-3.5-1.1); the county option
42 income tax (IC 6-3.5-6); the county economic development income tax



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

23 SECTION 14. IC 8-14-2-4, AS AMENDED BY P.L.182-2007,
 24 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2013]: Sec. 4. (a) The auditor of state shall establish a special
 26 account to be called the "local road and street account" and credit this
 27 account monthly with:

28 (1) forty-five percent (45%) of the money deposited in the
 29 highway, road and street fund; **and**

30 (2) **the local road impact fees deposited in the account under**
 31 **IC 9-29-17-10.**

32 (b) The auditor shall distribute to units of local government money
 33 from this account each month. Before making any other distributions
 34 under this chapter, the auditor shall distribute E85 incentive payments
 35 to all political subdivisions entitled to a payment under section 8 of this
 36 chapter.

37 (c) After distributing E85 incentive payments required under section
 38 8 of this chapter, the auditor of state shall allocate to each county the
 39 remaining money in this account on the basis of the ratio of each
 40 county's passenger car registrations to the total passenger car
 41 registrations of the state. The auditor shall further determine the
 42 suballocation between the county and the cities within the county as



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follows:

(1) In counties having a population of more than fifty thousand (50,000), sixty percent (60%) of the money shall be distributed on the basis of the population of the city or town as a percentage of the total population of the county and forty percent (40%) distributed on the basis of the ratio of city and town street mileage to county road mileage.

(2) In counties having a population of fifty thousand (50,000) or less, twenty percent (20%) of the money shall be distributed on the basis of the population of the city or town as a percentage of the total population of the county and eighty percent (80%) distributed on the basis of the ratio of city and town street mileage to county road mileage.

(3) For the purposes of allocating funds as provided in this section, towns which become incorporated as a town between the effective dates of decennial censuses shall be eligible for allocations upon the effectiveness of a corrected population count for the town under IC 1-1-3.5.

(4) Money allocated under the provisions of this section to counties containing a consolidated city shall be credited or allocated to the department of transportation of the consolidated city.

(d) Each month the auditor of state shall inform the department of the amounts allocated to each unit of local government from the local road and street account.

SECTION 15. IC 9-13-2-49.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 49.4. "Electric powered motor vehicle", for purposes of IC 9-29-17, has the meaning set forth in IC 9-29-17-2.**

SECTION 16. IC 9-29-17 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]:

Chapter 17. Local Road Impact Fees

Sec. 1. This chapter applies to annual motor vehicle registrations occurring after December 31, 2013.

Sec. 2. As used in this chapter, "electric powered motor vehicle" refers to any motor vehicle designed to be operated for at least thirty-five (35) miles without requiring the assistance of an internal combustion engine. The term includes any motor vehicle commonly referred to as a "plug in" or "plug in hybrid" vehicle.

Sec. 3. (a) The owner of an electric powered motor vehicle that

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1 is registered in Indiana shall pay an annual local road impact fee.

2 (b) Except as provided in subsection (c), the amount of the fee
3 is prescribed by the following schedule:

4 SCHEDULE

5 Motor Vehicle	Annual Fee
6 A passenger motor vehicle.	\$100
7 A truck, van, recreational vehicle, or bus, 8 having a declared gross weight of 9 not more than 9,000 pounds.	\$200
10 A truck, van, recreational vehicle, or bus, 11 having a declared gross weight greater 12 than 9,000 pounds, but not more 13 than 11,000 pounds.	\$250
14 A truck, van, recreational vehicle, or bus, 15 having a declared gross weight greater 16 than 11,000 pounds.	\$300
17 A tractor, designed to be used with a 18 semitrailer.	\$500

19 (c) This subsection applies to an electric powered motor vehicle
20 that is base-registered in Indiana under the terms of the
21 International Registration Plan. The annual fee imposed under this
22 section on the motor vehicle is equal to:

- 23 (1) the amount of the fee prescribed for the motor vehicle by
24 the schedule set forth in subsection (b); multiplied by
- 25 (2) a percentage equal to the percentage of the owner's
26 registration fee for the motor vehicle that is apportioned to
27 Indiana under the International Registration Plan.

28 Sec. 4. (a) Except as provided in subsection (b), the annual fee
29 imposed under section 3 of this chapter is due on or before the
30 regular annual registration date in each year that the owner of the
31 electric powered motor vehicle is required under the motor vehicle
32 registration laws of Indiana to register vehicles.

33 (b) This subsection applies to an electric powered motor vehicle
34 that is base-registered in Indiana under the terms of the
35 International Registration Plan. The annual fee imposed under
36 section 3 of this chapter is due on or before the regular annual
37 registration date in each year that the owner of the electric
38 powered motor vehicle is required to register the motor vehicle
39 under the terms of the International Registration Plan.

40 Sec. 5. Payment of the local road impact fee imposed under
41 section 3 of this chapter is a condition to the right to register or
42 reregister an electric powered motor vehicle. The fee is in addition

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1 to all other conditions, taxes, and fees prescribed by law.

2 **Sec. 6.** The bureau may accept a voucher from the department
3 of state revenue showing payment of the local road impact fee
4 imposed under section 4(b) of this chapter in lieu of a payment
5 under section 4(a) of this chapter.

6 **Sec. 7.** The annual fee imposed under section 3 of this chapter
7 must be reduced proportionately on a monthly basis if:

8 (1) the electric powered motor vehicle is registered in a
9 calendar month following the month in which:

10 (A) the owner's annual registration date occurs; or

11 (B) the owner is required to register motor vehicles under
12 the International Registration Plan; and

13 (2) the motor vehicle is newly:

14 (A) converted to electric power;

15 (B) purchased; or

16 (C) registered in Indiana.

17 **Sec. 8. (a)** A person is entitled to a refund of a fee paid under
18 section 4 of this chapter if the electric powered motor vehicle is
19 sold or destroyed before the person's registration year elapses.
20 Subject to subsection (b), the amount of the refund is equal to:

21 (1) the amount of the fee paid; multiplied by

22 (2) a fraction. The numerator of the fraction is the number of
23 full calendar months occurring after the date of the sale or
24 destruction of the electric powered motor vehicle and before
25 the date on which the person would have been required to
26 reregister the electric powered motor vehicle. The
27 denominator of the fraction is twelve (12).

28 (b) The amount of a refund determined under subsection (a)
29 must be rounded upward to the next full dollar amount.

30 **Sec. 9.** The bureau shall transfer fees collected under this
31 chapter to the department of state revenue for deposit in the local
32 road and street account.

33 **Sec. 10.** The department of state revenue shall deposit any fees:

34 (1) received from the bureau under section 6 of this chapter;
35 or

36 (2) collected under section 4(b) of this chapter;
37 in the local road and street account established under IC 8-14-2-4.

38 SECTION 17. IC 35-51-6-1, AS AMENDED BY P.L.6-2012,
39 SECTION 236, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2013]: Sec. 1. The following statutes define
41 crimes in IC 6:

42 IC 6-1.1-5.5-10 (Concerning sales disclosure forms).

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- 1 IC 6-1.1-37-1 (Concerning officers of the state or local
2 government).
- 3 IC 6-1.1-37-2 (Concerning officials or representatives of the
4 department of local government).
- 5 IC 6-1.1-37-3 (Concerning property tax returns, statements, or
6 documents).
- 7 IC 6-1.1-37-4 (Concerning property tax deductions).
- 8 IC 6-1.1-37-5 (Concerning false statements on a report or
9 application).
- 10 IC 6-1.1-37-6 (Concerning general assessments).
- 11 IC 6-2.3-5.5-12 (Concerning utility taxes).
- 12 IC 6-2.3-7-1 (Concerning taxes).
- 13 IC 6-2.3-7-2 (Concerning taxes).
- 14 IC 6-2.3-7-3 (Concerning taxes).
- 15 IC 6-2.3-7-4 (Concerning taxes).
- 16 IC 6-2.5-9-1 (Concerning taxes).
- 17 IC 6-2.5-9-2 (Concerning taxes).
- 18 IC 6-2.5-9-3 (Concerning taxes).
- 19 IC 6-2.5-9-6 (Concerning taxes).
- 20 IC 6-2.5-9-7 (Concerning retail sales).
- 21 IC 6-2.5-9-8 (Concerning taxes).
- 22 IC 6-3-3-9 (Concerning taxes).
- 23 IC 6-3-4-8 (Concerning taxes).
- 24 IC 6-3-6-10 (Concerning taxes).
- 25 IC 6-3-6-11 (Concerning taxes).
- 26 IC 6-3-7-5 (Concerning taxes).
- 27 IC 6-3.5-4-16 (Concerning taxes).
- 28 IC 6-4.1-12-12 (Concerning taxes).
- 29 IC 6-5.5-7-3 (Concerning taxes).
- 30 IC 6-5.5-7-4 (Concerning taxes).
- 31 IC 6-6-1.1-1307 (Concerning taxes).
- 32 IC 6-6-1.1-1308 (Concerning taxes).
- 33 IC 6-6-1.1-1309 (Concerning taxes).
- 34 IC 6-6-1.1-1310 (Concerning taxes).
- 35 IC 6-6-1.1-1311 (Concerning taxes).
- 36 IC 6-6-1.1-1312 (Concerning taxes).
- 37 IC 6-6-1.1-1313 (Concerning taxes).
- 38 IC 6-6-1.1-1316 (Concerning taxes).
- 39 IC 6-6-2.5-28 (Concerning taxes).
- 40 IC 6-6-2.5-40 (Concerning fuel).
- 41 IC 6-6-2.5-56.5 (Concerning fuel).
- 42 IC 6-6-2.5-62 (Concerning fuel).

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- 1 IC 6-6-2.5-63 (Concerning taxes).
 2 IC 6-6-2.5-71 (Concerning taxes).
 3 IC 6-6-5-11 (Concerning taxes).
 4 IC 6-6-5.1-25 (Concerning taxes).
 5 IC 6-6-6-10 (Concerning taxes).
 6 IC 6-6-11-27 (Concerning taxes).
 7 **IC 6-6-12-19 (Concerning alternative fuel taxes).**
 8 IC 6-7-1-15 (Concerning tobacco taxes).
 9 IC 6-7-1-21 (Concerning tobacco taxes).
 10 IC 6-7-1-22 (Concerning tobacco taxes).
 11 IC 6-7-1-23 (Concerning tobacco taxes).
 12 IC 6-7-1-24 (Concerning tobacco taxes).
 13 IC 6-7-1-36 (Concerning tobacco taxes).
 14 IC 6-7-2-18 (Concerning tobacco taxes).
 15 IC 6-7-2-19 (Concerning tobacco taxes).
 16 IC 6-7-2-20 (Concerning tobacco taxes).
 17 IC 6-7-2-21 (Concerning tobacco taxes).
 18 IC 6-8-1-19 (Concerning petroleum severance taxes).
 19 IC 6-8-1-23 (Concerning petroleum severance taxes).
 20 IC 6-8-1-24 (Concerning petroleum severance taxes).
 21 IC 6-8.1-3-21.2 (Concerning taxes).
 22 IC 6-8.1-7-3 (Concerning taxes).
 23 IC 6-8.1-8-2 (Concerning taxes).
 24 IC 6-8.1-10-4 (Concerning taxes).
 25 IC 6-9-2-5 (Concerning innkeeper's taxes).
 26 IC 6-9-2.5-8 (Concerning innkeeper's taxes).
 27 IC 6-9-4-8 (Concerning innkeeper's taxes).
 28 IC 6-9-6-8 (Concerning innkeeper's taxes).
 29 IC 6-9-7-8 (Concerning innkeeper's taxes).
 30 IC 6-9-10-8 (Concerning innkeeper's taxes).
 31 IC 6-9-10.5-12 (Concerning innkeeper's taxes).
 32 IC 6-9-11-8 (Concerning innkeeper's taxes).
 33 IC 6-9-14-8 (Concerning innkeeper's taxes).
 34 IC 6-9-15-8 (Concerning innkeeper's taxes).
 35 IC 6-9-16-8 (Concerning innkeeper's taxes).
 36 IC 6-9-17-8 (Concerning innkeeper's taxes).
 37 IC 6-9-18-8 (Concerning innkeeper's taxes).
 38 IC 6-9-19-8 (Concerning innkeeper's taxes).
 39 IC 6-9-29-2 (Concerning innkeeper's taxes).
 40 IC 6-9-32-8 (Concerning innkeeper's taxes).
 41 IC 6-9-37-8 (Concerning innkeeper's taxes).

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