
HOUSE BILL No. 1030

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-15.5; IC 6-6-5-5; IC 6-6-5-5.7.

Synopsis: Veteran's excise tax credit. Allows certain disabled veterans, surviving spouses of certain disabled veterans, and World War I veterans or their surviving spouses to claim a credit against the annual motor vehicle excise tax, regardless of whether the veteran or surviving spouse owns or is buying other real or personal property against which the veteran or surviving spouse may claim a property tax deduction for disabled veterans, surviving spouses of disabled veterans, or World War I veterans or their surviving spouses.

Effective: January 1, 2013 (retroactive).

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January 7, 2013, read first time and referred to Committee on Ways and Means.

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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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HOUSE BILL No. 1030



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

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

1 SECTION 1. IC 6-1.1-12-15.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]: **Sec. 15.5. (a)**
4 **If:**
5 **(1) an individual fails to qualify for the deduction provided by**
6 **section 13, 14, or 16 of this chapter only because the**
7 **individual:**
8 **(A) does not own tangible property;**
9 **(B) is not buying real property, a mobile home not assessed**
10 **as real property, or a manufactured home not assessed as**
11 **real property under a contract that provides that the**
12 **individual is to pay property taxes on the real property,**
13 **mobile home, or manufactured home; or**
14 **(C) is buying real property, a mobile home not assessed as**
15 **real property, or a manufactured home not assessed as real**
16 **property under a contract that provides that the individual**
17 **is to pay property taxes on the real property, mobile home,**



1 or manufactured home, but the contract or a
 2 memorandum of the contract is not recorded in the county
 3 recorder's office; and
 4 (2) the individual desires to claim the credit against the
 5 annual license excise tax provided by IC 6-6-5-5.7;
 6 the individual must file a statement with the auditor of the county
 7 in which the individual resides. The statement must be filed during
 8 the year for which the individual desires to claim the credit. The
 9 statement must contain a sworn declaration that the individual is
 10 entitled to the credit.
 11 (b) If:
 12 (1) an individual fails to qualify for the deduction provided by
 13 section 17.4 of this chapter only because the individual:
 14 (A) does not own real property, a mobile home not assessed
 15 as real property, or a manufactured home not assessed as
 16 real property;
 17 (B) is not buying real property, a mobile home not assessed
 18 as real property, or a manufactured home not assessed as
 19 real property under a contract that provides that the
 20 individual is to pay property taxes on the real property,
 21 mobile home, or manufactured home; or
 22 (C) is buying real property, a mobile home not assessed as
 23 real property, or a manufactured home not assessed as real
 24 property under a contract that provides that the individual
 25 is to pay property taxes on the real property, mobile home,
 26 or manufactured home, but the contract or a
 27 memorandum of the contract is not recorded in the county
 28 recorder's office; and
 29 (2) the individual desires to claim the credit against the
 30 annual license excise tax provided by IC 6-6-5-5.7;
 31 the individual must file a statement with the auditor of the county
 32 in which the individual resides. The statement must be filed during
 33 the year for which the individual desires to claim the credit. The
 34 statement must contain a sworn declaration that the individual is
 35 entitled to the credit.
 36 (c) An individual who has filed a statement under subsection (a)
 37 or (b), who receives a credit under IC 6-6-5-5.7 in a particular
 38 year, and who remains eligible in the following year is not required
 39 to file another statement to apply for the credit in a subsequent
 40 year.
 41 SECTION 2. IC 6-6-5-5 IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]: Sec. 5. (a) The

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1 amount of tax imposed by this chapter shall be based upon the
 2 classification of the vehicle, as provided in section 4 of this chapter,
 3 and the age of the vehicle, in accordance with the schedule set out in
 4 subsection **(b) or (c) or (d)**:

5 **(b)** A person who owns a vehicle and who is entitled to a property
 6 tax deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or
 7 IC 6-1.1-12-17.4 is entitled to a credit against the annual license excise
 8 tax as follows: Any remaining deduction from assessed valuation to
 9 which the person is entitled, applicable to property taxes payable in the
 10 year in which the excise tax imposed by this chapter is due, after
 11 allowance of the deduction on real estate and personal property owned
 12 by the person, shall reduce the annual excise tax in the amount of two
 13 dollars (\$2) on each one hundred dollars (\$100) of taxable value or
 14 major portion thereof. The county auditor shall, upon request, furnish
 15 a certified statement to the person verifying the credit allowable under
 16 this section and the statement shall be presented to and retained by the
 17 bureau to support the credit.

18 **(c) (b)** After January 1, 1996, the tax schedule is as follows:

19 Year of

20 Manufacture	I	II	III	IV	V
21 1st	\$12	\$36	\$50	\$50	\$66
22 2nd	12	30	50	50	57
23 3rd	12	27	42	50	50
24 4th	12	24	33	50	50
25 5th	12	18	24	48	50
26 6th	12	12	18	36	50
27 7th	12	12	12	24	42
28 8th	12	12	12	18	24
29 9th	12	12	12	12	12
30 10th	12	12	12	12	12

31 and thereafter

32 Year of

33 Manufacture	VI	VII	VIII	IX	X
34 1st	\$84	\$103	\$123	\$150	\$172
35 2nd	74	92	110	134	149
36 3rd	63	77	93	115	130
37 4th	52	64	78	98	112
38 5th	50	52	64	82	96
39 6th	50	50	50	65	79
40 7th	49	50	50	52	65
41 8th	30	40	50	50	53
42 9th	18	21	34	40	50

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1	10th	12	12	12	12	12
2	and thereafter					
3	Year of					
4	Manufacture	XI	XII	XIII	XIV	XV
5	1st	\$207	\$250	\$300	\$350	\$406
6	2nd	179	217	260	304	353
7	3rd	156	189	225	265	307
8	4th	135	163	184	228	257
9	5th	115	139	150	195	210
10	6th	94	114	121	160	169
11	7th	78	94	96	132	134
12	8th	64	65	65	91	91
13	9th	50	50	50	50	50
14	10th	21	26	30	36	42
15	and thereafter					
16	Year of					
17	Manufacture	XVI	XVII			
18	1st	\$469	\$532			
19	2nd	407	461			
20	3rd	355	398			
21	4th	306	347			
22	5th	261	296			
23	6th	214	242			
24	7th	177	192			
25	8th	129	129			
26	9th	63	63			
27	10th	49	50			
28	and thereafter.					

(d) (c) Every vehicle shall be taxed as a vehicle in its first year of manufacture throughout the calendar year in which vehicles of that make and model are first offered for sale in Indiana, except that a vehicle of a make and model first offered for sale in Indiana after August 1 of any year shall continue to be taxed as a vehicle in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the vehicle shall be considered to have aged one (1) year as of January 1 of each year.

SECTION 3. IC 6-6-5-5.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]: **Sec. 5.7. (a) The following definitions apply throughout this section:**

(1) "Eligible veteran or surviving spouse" means any of the following:



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- 1 (A) A World War I veteran who is a resident of Indiana.
 2 (B) An individual described in subdivision (2), (3), or (4).
 3 (2) "Partially disabled veteran" means an individual:
 4 (A) who meets the conditions specified in
 5 IC 6-1.1-12-13(a)(1) through IC 6-1.1-12-13(a)(3); and
 6 (B) whose disability is evidenced by:
 7 (i) a pension certificate, an award of compensation, or a
 8 disability compensation check issued by the United
 9 States Department of Veterans Affairs; or
 10 (ii) a certificate of eligibility issued to the individual by
 11 the Indiana department of veterans' affairs after the
 12 Indiana department of veterans' affairs has determined
 13 that the individual meets the conditions specified in
 14 clause (A).
 15 (3) "Surviving spouse" means a surviving spouse:
 16 (A) whose deceased spouse is described by subdivision (2)
 17 or (4) at the time of the deceased spouse's death; or
 18 (B) who is described in IC 6-1.1-12-16(a)(1) and
 19 IC 6-1.1-12-16(a)(2).
 20 (4) "Totally disabled veteran" means an individual:
 21 (A) who meets the conditions specified in
 22 IC 6-1.1-12-14(a)(1) through IC 6-1.1-12-14(a)(3); and
 23 (B) whose disability is evidenced by:
 24 (i) a pension certificate, an award of compensation, or a
 25 disability compensation check issued by the United
 26 States Department of Veterans Affairs; or
 27 (ii) a certificate of eligibility issued to the individual by
 28 the Indiana department of veterans' affairs after the
 29 Indiana department of veterans' affairs has determined
 30 that the individual meets the conditions specified in
 31 clause (A).
 32 (b) Each year, an eligible veteran or surviving spouse who owns
 33 a vehicle is entitled to a credit against the annual license excise tax
 34 in an amount determined in STEP FOUR of the following STEPS:
 35 STEP ONE: Determine the applicable maximum property tax
 36 deduction from among the following:
 37 (A) If an eligible veteran or surviving spouse is a World
 38 War I veteran who is a resident of Indiana, the result of
 39 this STEP is the amount of the deduction specified in
 40 IC 6-1.1-12-17.4(a).
 41 (B) If an eligible veteran or surviving spouse is a partially
 42 disabled veteran or the surviving spouse of a partially

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1 disabled veteran, the result of this STEP is the amount of
 2 the deduction specified in IC 6-1.1-12-13(a).
 3 (C) If an eligible veteran or surviving spouse is a surviving
 4 spouse described in subsection (a)(3)(B), the result of this
 5 STEP is the amount of the deduction specified in
 6 IC 6-1.1-12-16(a).
 7 (D) If an eligible veteran or surviving spouse is a totally
 8 disabled veteran or the surviving spouse of a totally
 9 disabled veteran, the result of this STEP is the amount of
 10 the deduction specified in IC 6-1.1-12-14(a).
 11 **STEP TWO:** Determine the amount of the property tax
 12 deduction that the eligible veteran or surviving spouse is
 13 actually claiming for the year under IC 6-1.1-12-13,
 14 IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4, as
 15 applicable.
 16 **STEP THREE:** Determine:
 17 (A) the STEP ONE result; minus
 18 (B) the STEP TWO result.
 19 **STEP FOUR:** Multiply:
 20 (A) the STEP THREE result; by
 21 (B) two percent (2%);
 22 rounding the result to the nearest dollar.
 23 (c) The county auditor shall, upon request, furnish a certified
 24 statement to the person verifying the credit allowable under this
 25 section and the statement shall be presented to and retained by the
 26 bureau to support the credit.
 27 **SECTION 4.** An emergency is declared for this act.

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