
HOUSE BILL No. 1107

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5.1.

Synopsis: Recreational vehicle excise tax. Provides that a recreational vehicle is considered to be permanently located in Indiana if the county assessor determines that the recreational vehicle has remained parked on the same campground space for at least six months as of March 1 of a particular year. Specifies that the recreational vehicle and truck camper excise tax applies to recreational vehicles that are not registered in any state but are permanently located in Indiana. Requires the county assessor to determine which recreational vehicles are not registered but are permanently located in Indiana. Requires campground owners to submit certain information to the county assessor. Requires the county treasurer to bill the owners of recreational vehicles that are not registered but are permanently located in Indiana. Requires the county assessor to assist in identifying the taxing units entitled to receive a portion of the taxes collected with respect to unregistered recreational vehicles that are permanently located in Indiana.

Effective: July 1, 2013.

Saunders, McMillin

January 8, 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. 1107



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

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

1 SECTION 1. IC 6-6-5.1-8.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2013]: **Sec. 8.5. As used in this chapter, "unregistered
4 recreational vehicle" means a recreational vehicle that is not
5 registered under IC 9-18 or the motor vehicle laws of any other
6 state.**

7 SECTION 2. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008,
8 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2013]: Sec. 10. (a) ~~Beginning January 1, 2010;~~ There is
10 imposed an annual license excise tax on **each of the following:**

- 11 **(1) A recreational ~~vehicles and truck campers.~~ vehicle subject to**
12 **registration under IC 9-18.**
- 13 **(2) An unregistered recreational vehicle that is permanently**
14 **located in Indiana, as determined under subsection (e).**
- 15 **(3) A truck camper owned by an Indiana resident.**

16 The excise tax is imposed instead of the ad valorem property tax levied
17 for state or local purposes but in addition to any registration fees



- 1 imposed on recreational vehicles.
- 2 (b) The tax imposed by this chapter is a listed tax and subject to
3 IC 6-8.1.
- 4 (c) A recreational vehicle subject to this chapter:
- 5 (1) may not be assessed as personal property for the purpose of
6 the assessment and levy of personal property taxes; ~~after~~
7 ~~December 31, 2008~~; and
- 8 (2) is not subject to ad valorem taxes, ~~first due and payable after~~
9 ~~December 31, 2009~~; regardless of whether the recreational
10 vehicle is registered under the state motor vehicle registration
11 laws.
- 12 A person may not be required to give proof of the payment of ad
13 valorem taxes as a condition to the registration of a recreational vehicle
14 subject to the tax imposed by this chapter.
- 15 (d) A truck camper subject to this chapter:
- 16 (1) may not be assessed as personal property for the purpose of
17 the assessment and levy of personal property taxes; ~~after~~
18 ~~December 31, 2008~~; and
- 19 (2) is not subject to ad valorem taxes. ~~first due and payable after~~
20 ~~December 31, 2009~~.
- 21 (e) **A recreational vehicle is considered to be permanently**
22 **located in Indiana if a county assessor determines that the**
23 **recreational vehicle has remained parked on the same campground**
24 **space for at least six (6) months as of March 1 of a particular year.**
- 25 SECTION 3. IC 6-6-5.1-14.4 IS ADDED TO THE INDIANA
26 CODE AS A NEW SECTION TO READ AS FOLLOWS
27 [EFFECTIVE JULY 1, 2013]: **Sec. 14.4. (a) This section applies to**
28 **excise taxes imposed under this chapter for a calendar year**
29 **beginning after December 31, 2013.**
- 30 (b) **Before March 1, a county assessor may mail to each person**
31 **operating a campground in the assessor's county a form that**
32 **requests the following information concerning the occupancy of the**
33 **person's campground on March 1 of that particular year:**
- 34 (1) **The name, address, and, if available, the telephone number**
35 **of each person renting a campground space for a recreational**
36 **vehicle.**
- 37 (2) **Whether a recreational vehicle owned by a person**
38 **described in subdivision (1) is parked on a campground space**
39 **on March 1.**
- 40 (c) **Each person operating a campground shall complete the**
41 **form received under subsection (b) and return the form to the**
42 **county assessor before April 15.**

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1 (d) Using the forms submitted to the county assessor under
 2 subsection (c), the county assessor shall annually determine
 3 whether a recreational vehicle is subject to taxation under section
 4 10(a)(2) of this chapter. The county assessor shall:

5 (1) make the determinations required by this subsection
 6 before August 15; and

7 (2) report to the county treasurer before August 20 the:

8 (A) name;

9 (B) address; and

10 (C) annual tax liability;

11 of each person owning a recreational vehicle that the county
 12 assessor determines is subject to taxation under section
 13 10(a)(2) of this chapter.

14 (e) The bureau shall provide to each county assessor and county
 15 treasurer:

16 (1) the information necessary to determine the annual tax
 17 liability under section 13 of this chapter of each person
 18 owning a recreational vehicle that the county assessor
 19 determines is subject to taxation under section 10(a)(2) of this
 20 chapter; and

21 (2) any assistance necessary to implement this section and
 22 section 14.5 of this chapter.

23 SECTION 4. IC 6-6-5.1-14.5 IS ADDED TO THE INDIANA
 24 CODE AS A NEW SECTION TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2013]: Sec. 14.5. (a) This section applies to
 26 excise taxes imposed:

27 (1) under this chapter for a calendar year beginning after
 28 December 31, 2013; and

29 (2) with respect to a recreational vehicle that is subject to
 30 taxation under section 10(a)(2) of this chapter.

31 (b) Notwithstanding section 14(a) of this chapter, the tax
 32 imposed by this chapter on a recreational vehicle described in
 33 subsection (a)(2) is payable to the county treasurer of the county in
 34 which the recreational vehicle is located.

35 (c) Before September 1 of each year, the county treasurer shall
 36 mail an excise tax bill to each person listed in the report received
 37 from the county assessor under section 14.4(d)(2) of this chapter.

38 (d) A person receiving an excise tax bill under subsection (c)
 39 shall pay the taxes due to the county treasurer before November 10
 40 of the calendar year in which the excise tax bill is received.

41 (e) Before December 1 of the calendar year in which excise taxes
 42 are collected by a county under this section, the county treasurer

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1 of the county shall do the following:

2 (1) Deposit the excise taxes collected in that year in the
3 separate account described in section 22 of this chapter.

4 (2) Using information furnished by the county assessor, certify
5 to the county auditor:

6 (A) the location of each recreational vehicle for which an
7 excise tax payment was received; and

8 (B) the amount of the excise tax payment received for each
9 recreational vehicle.

10 SECTION 5. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008,
11 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2013]: Sec. 22. (a) The bureau shall establish procedures
13 necessary for the collection and proper accounting of the tax imposed
14 by this chapter. The necessary forms and records are subject to
15 approval by the state board of accounts.

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

22 (c) The county auditor shall determine the total amount of excise
23 taxes collected under this chapter for each taxing unit in the county.
24 The amount collected shall be apportioned and distributed among the
25 respective funds of each taxing unit in the same manner and at the
26 same time as property taxes are apportioned and distributed.

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

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

30 (2) information furnished by the county assessor on the
31 location of recreational vehicles subject to tax collection
32 under section 14.5 of this chapter.

33 Before the determination, the county assessor shall, from copies of
34 registration forms and receipts, verify information pertaining to legal
35 residence of persons owning taxable recreational vehicles and truck
36 campers from the county assessor's records, to the extent the
37 verification can be made. The county assessor shall further identify and
38 verify from the assessor's records the taxing units within which the
39 persons reside **or in which recreational vehicles described in**
40 **subsection (d)(2) are located.**

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

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1 (1) receipt of vehicle registration forms and receipts by the county
 2 assessor; **or**
 3 **(2) the county assessor submits the report required by section**
 4 **14.4(d) of this chapter to the county treasurer.**
 5 The county assessor shall certify the information to the county auditor
 6 for the county auditor's use when the information is checked and
 7 completed.
 8 SECTION 6. IC 6-6-5.1-23, AS ADDED BY P.L.131-2008,
 9 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2013]: Sec. 23. The county auditor shall, from the copies of
 11 vehicle registration forms and truck camper receipts furnished by the
 12 bureau **and the information furnished by the county assessor**, verify
 13 and determine the total amount of excise taxes collected under this
 14 chapter for each taxing unit in the county. The bureau shall verify the
 15 collections reported by the branches and provide the county auditor
 16 adequate and accurate audit information, registration form information,
 17 truck camper receipts, records, and materials to support the proper
 18 assessment, collection, and refund of excise taxes under this chapter.

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