

HOUSE BILL No. 1206

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5-5.2.

Synopsis: Motor vehicle excise tax credit. Allows veterans with qualifying disabilities who do not own certain types of taxable property to claim credits against the motor vehicle excise tax. Allows the surviving spouses of qualified veterans and World War I veterans who do not own those types of taxable property to claim the credits. Specifies that the amount of the credit is the lesser of the claimant's excise tax liability or \$70. Provides that the maximum number of vehicles for which credits may be claimed is two. (Current law allows such veterans to apply any excess property tax deduction amount to the motor vehicle excise tax as a credit, but owning property is a requirement for claiming the property tax deduction and applying its excess to the excise tax.)

Effective: July 1, 2013.

Truitt, Gutwein, Neese

January 10, 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. 1206



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 6-6-5-5.2 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2013]: **Sec. 5.2. (a) This section applies to a registration year**
- 4 **beginning after December 31, 2013.**
- 5 **(b) Subject to subsection (d), an individual may claim a credit**
- 6 **against the tax imposed by this chapter upon a vehicle owned by**
- 7 **the individual if the individual is eligible for the credit under any**
- 8 **of the following:**
- 9 **(1) The individual meets all of the following requirements:**
- 10 **(A) The individual served in the military or naval forces of**
- 11 **the United States during any of its wars.**
- 12 **(B) The individual received an honorable discharge.**
- 13 **(C) The individual has a disability with a service connected**
- 14 **disability of ten percent (10%) or more.**
- 15 **(D) The individual's disability is evidenced by:**
- 16 **(i) a pension certificate, an award of compensation, or a**
- 17 **disability compensation check issued by the United**



- 1 States Department of Veterans Affairs; or
 2 (ii) a certificate of eligibility issued to the individual by
 3 the Indiana department of veterans' affairs after the
 4 Indiana department of veterans' affairs has determined
 5 that the individual's disability qualifies the individual to
 6 receive a credit under this section.
- 7 (E) The individual does not own property to which a
 8 property tax deduction may be applied under
 9 IC 6-1.1-12-13.
- 10 (2) The individual meets all of the following requirements:
- 11 (A) The individual served in the military or naval forces of
 12 the United States for at least ninety (90) days.
- 13 (B) The individual received an honorable discharge.
- 14 (C) The individual either:
- 15 (i) has a total disability; or
 16 (ii) is at least sixty-two (62) years of age and has a
 17 disability of at least ten percent (10%).
- 18 (D) The individual's disability is evidenced by:
- 19 (i) a pension certificate or an award of compensation
 20 issued by the United States Department of Veterans
 21 Affairs; or
 22 (ii) a certificate of eligibility issued to the individual by
 23 the Indiana department of veterans' affairs after the
 24 Indiana department of veterans' affairs has determined
 25 that the individual's disability qualifies the individual to
 26 receive a credit under this section.
- 27 (E) The individual does not own property to which a
 28 property tax deduction may be applied under
 29 IC 6-1.1-12-14.
- 30 (3) The individual meets both of the following requirements:
- 31 (A) The individual is the surviving spouse of any of the
 32 following:
- 33 (i) An individual who would have been eligible for a
 34 credit under this section if the individual had been alive
 35 in 2013 and this section had been in effect in 2013.
- 36 (ii) An individual who received a credit under this
 37 section in the previous calendar year.
- 38 (iii) A World War I veteran.
- 39 (B) The individual does not own property to which a
 40 property tax deduction may be applied under
 41 IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.
- 42 (c) The amount of the credit that may be claimed under this

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1 section is equal to the lesser of the following:
2 (1) The amount of the excise tax liability for the individual's
3 vehicle as determined under section 5 of this chapter.
4 (2) Seventy dollars (\$70).
5 (d) The maximum number of motor vehicles for which an
6 individual may claim a credit under this section is two (2).
7 (e) An individual may not claim a credit under both:
8 (1) this section; and
9 (2) section 5(b) of this chapter.
10 (f) The credit allowed by this section must be claimed on a form
11 prescribed by the bureau. An individual claiming the credit must
12 attach to the form an affidavit from the county auditor stating that
13 the claimant does not own property to which a property tax
14 deduction may be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or
15 IC 6-1.1-12-16.

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