

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1324, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 1, line 4, delete "IC 6-6-4.1-1(i)" and insert "**IC 6-6-4.1-1(h)**".
- 2 Page 1, delete lines 6 through 17, begin a new paragraph and insert:
- 3 "SECTION 2. IC 6-2.5-7-0.5 IS ADDED TO THE INDIANA CODE
- 4 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
- 5 **1, 2013]: Sec. 0.5. This chapter does not apply to a transaction in**
- 6 **which alternative fuel is purchased and placed into the fuel supply**
- 7 **tank of a motor vehicle.**
- 8 SECTION 3. IC 6-2.5-7.5 IS ADDED TO THE INDIANA CODE
- 9 AS A **NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE**
- 10 **JULY 1, 2013]:**
- 11 **Chapter 7.5. Collection and Remittance of State Gross Retail**
- 12 **Tax on Alternative Fuel**
- 13 **Sec. 1. This chapter applies to alternative fuel placed into the**
- 14 **fuel supply tank of a motor vehicle or otherwise used to power a**
- 15 **motor vehicle after June 30, 2013.**
- 16 **Sec. 2. As used in this chapter, "alternative fuel" refers to the**
- 17 **following:**
- 18 **(1) A motor fuel defined as an alternative fuel by IC 6-6-2.5-1.**
- 19 **(2) Hydrogen.**
- 20 **(3) Coal-derived liquid fuels.**
- 21 **(4) Non-alcohol fuels derived from biological material.**

1 **(5) P-Series fuels.**

2 **Sec. 3. As used in this chapter, "DGE" means diesel gallon**
3 **equivalent.**

4 **Sec. 4. As used in this chapter, "diesel gallon equivalent" means**
5 **the amount of an alternative fuel that produces the same number**
6 **of British thermal units of energy as a gallon of diesel fuel.**

7 **Sec. 5. As used in this chapter, "federal excise tax" means the**
8 **excise tax, if any, imposed under Section 4041 of the Internal**
9 **Revenue Code on an alternative fuel.**

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

12 **Sec. 7. As used in this chapter, "price per DGE before the**
13 **addition of state and federal taxes" means an amount that equals**
14 **the remainder of:**

15 **(1) the total price per DGE; minus**

16 **(2) the state gross retail taxes, the Indiana alternative fuel**
17 **taxes, and the federal excise taxes that are part of the total**
18 **price per DGE.**

19 **Sec. 8. As used in this chapter, "truck" means a motor vehicle**
20 **that is predominantly used to provide public transportation for**
21 **persons or property.**

22 **Sec. 9. (a) Except as provided in subsection (b), a retail**
23 **merchant shall collect for each unit of alternative fuel sold and**
24 **dispensed from a metered pump state gross retail tax in an amount**
25 **equal to the product, rounded to the nearest one-tenth of one cent**
26 **(\$0.001), of:**

27 **(1) the price per DGE before the addition of state and federal**
28 **taxes; multiplied by**

29 **(2) seven percent (7%).**

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

34 **Sec. 10. (a) If the state gross retail tax is collected on a sale of**
35 **alternative fuel that is exempt from the state gross retail tax, the**
36 **person who pays the tax to the retail merchant may file a claim for**
37 **refund with the department. The person must file the claim on the**
38 **form, in the manner, and with the supporting documentation,**
39 **prescribed by the department. If a person properly files a claim for**
40 **refund, the department shall refund to the person the state gross**
41 **retail tax collected with respect to the exempt transaction.**

42 **(b) Notwithstanding the other provisions of this section, the**

1 department may prescribe simplified procedures to make
2 adjustments for exempt transactions.

3 Sec. 11. Except as provided in section 12 of this chapter, a retail
4 merchant who uses a metered pump to dispense alternative fuel
5 into the fuel supply tank of a motor vehicle shall display on the
6 pump the total price per DGE of the alternative fuel. Subject to
7 section 12 of this chapter, a retail merchant may not advertise
8 alternative fuel at a price that is different from the price that the
9 retail merchant is required to display on the metered pump.

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

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

20 (c) A retail merchant is not required to display on a metered
21 pump the total price per DGE of the alternative fuel dispensed
22 from the metered pump if the metered pump is designated for
23 trucks only.

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

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

36 (1) The total number of DGEs of alternative fuel sold from the
37 metered pump during the period covered by the report.

38 (2) The total amount of money received by the retail merchant
39 from the sale of alternative fuel described in subdivision (1)
40 during the period covered by the report.

41 (3) That portion of the amount described in subdivision (2)
42 that represents state and federal taxes imposed under this

1 **article, IC 6-6-12, or Section 4041 of the Internal Revenue**
 2 **Code.**

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

- 6 (1) displays an advertised price, marked price, or publicly stated
 7 price that includes the state gross retail or use taxes;
 8 (2) offers to assume or absorb part of a customer's state gross
 9 retail or use tax on a sale; or
 10 (3) offers to refund part of a customer's state gross retail or use tax
 11 as a part of a sale;

12 commits a Class B infraction.

13 (b) A retail merchant who:

- 14 (1) uses a metered pump to dispense gasoline or special fuel;
 15 (2) is required to display on the pump the total price per unit of
 16 the gasoline or special fuel under IC 6-2.5-7-2; and
 17 (3) advertises the gasoline or special fuel at a price other than that
 18 required by IC 6-2.5-7-2;

19 commits a Class B infraction.

20 **(c) A retail merchant who:**

- 21 **(1) uses a metered pump to dispense alternative fuel into the**
 22 **fuel supply tank of a motor vehicle;**
 23 **(2) is required to display on the pump the total price per unit**
 24 **of the alternative fuel under IC 6-2.5-7.5-11; and**
 25 **(3) advertises the alternative fuel at a price other than that**
 26 **required by IC 6-2.5-7.5-11;**

27 **commits a Class B infraction."**

28 Delete pages 2 through 5.

29 Page 6, delete lines 1 through 40.

30 Page 7, delete lines 7 through 42, begin a new paragraph and insert:

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

41 SECTION 8. IC 6-6-4.1-1 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. As used in this

1 chapter:

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

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

7 (c) "Commissioner" means the commissioner of the Indiana
8 department of state revenue.

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

11 (1) the bureau of motor vehicles; or

12 (2) a state other than Indiana.

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

14 (f) **"Diesel gallon equivalent" means the amount of an
15 alternative fuel that produces the same number of British thermal
16 units of energy as a gallon of diesel fuel.**

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

20 (h) "Motor fuel" means gasoline (as defined in IC 6-6-1.1),
21 special fuel (as defined in IC 6-6-2.5), and alternative fuel (as defined
22 in ~~IC 6-6-2.5~~; **IC 6-2.5-7.5-2**).

23 (i) "Quarter" means calendar quarter.

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

25 (k) "Recreational vehicle" means motor homes, pickup trucks
26 with attached campers, and buses when used exclusively for personal
27 pleasure. A vehicle is not a recreational vehicle if the vehicle is used
28 in connection with a business.

29 SECTION 9. IC 6-6-4.1-4 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4. (a) A tax is imposed
31 on the consumption of motor fuel by a carrier in its operations on
32 highways in Indiana. The rate of this tax is **determined as follows:**

33 **(1) When imposed upon the consumption of gasoline or
34 special fuel (other than a special fuel that is an alternative
35 fuel), the tax rate is the same rate per gallon as the rate per
36 gallon at which special fuel is taxed under IC 6-6-2.5.**

37 **(2) When imposed upon the consumption of a special fuel that
38 is an alternative fuel, the tax rate is the same rate per diesel
39 gallon equivalent as the rate per gallon at which special fuel
40 is taxed under IC 6-6-2.5.**

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

1 (b) The amount of motor fuel consumed by a carrier in its operations
 2 on highways in Indiana is the total amount of motor fuel consumed in
 3 its entire operations within and without Indiana, multiplied by a
 4 fraction. The numerator of the fraction is the total number of miles
 5 traveled on highways in Indiana, and the denominator of the fraction is
 6 the total number of miles traveled within and without Indiana.

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

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

20 SECTION 10. IC 6-6-4.1-4.5 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4.5. (a) A surcharge tax
 22 is imposed on the consumption of motor fuel by a carrier in its
 23 operations on highways in Indiana. The rate of this surcharge tax is:

24 (1) eleven cents (\$0.11) per gallon of **gasoline or special fuel**
 25 **(other than a special fuel that is an alternative fuel); or**

26 (2) **eleven cents (\$0.11) per diesel gallon equivalent of a special**
 27 **fuel that is an alternative fuel.**

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

30 (b) The amount of motor fuel consumed by a carrier in its operations
 31 on highways in Indiana is the total amount of motor fuel consumed in
 32 its entire operations within and without Indiana, multiplied by a
 33 fraction. The numerator of the fraction is the total number of miles
 34 traveled on highways in Indiana, and the denominator of the fraction is
 35 the total number of miles traveled within and without Indiana.

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

40 (d) Subject to section 4.8 of this chapter, a carrier is entitled to a
 41 proportional use credit against the tax imposed under this section for
 42 that portion of motor fuel used to propel equipment mounted on a

1 motor vehicle having a common reservoir for locomotion on the
 2 highway and the operation of this equipment as determined by rule of
 3 the commissioner. An application for a proportional use credit under
 4 this subsection shall be filed on a quarterly basis on a form prescribed
 5 by the department.

6 SECTION 11. IC 6-6-4.1-6 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) A carrier is
 8 entitled to a credit against the tax imposed under section 4 of this
 9 chapter if the carrier, or a lessor operating under the carrier's annual
 10 permit, has:

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

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

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

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

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

29 SECTION 12. IC 6-6-4.1-7 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) As used in this
 31 section, the credit of a carrier for any quarter is the amount by which
 32 the credit to which the carrier is entitled under section 6 of this chapter
 33 for that quarter exceeds the tax liability of the carrier under section 4
 34 of this chapter for that quarter.

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

38 (c) A carrier is entitled to the refund of any credit not previously
 39 used to offset a tax liability or for any erroneously paid tax or penalty.
 40 To obtain the refund, the carrier shall submit to the department a
 41 properly completed application in accordance with rules adopted by the
 42 department under IC 4-22-2. The application must be submitted within

1 three (3) years after the end of:

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

5 Along with the application, the carrier shall submit any evidence
 6 required by the department and any reports required by the department
 7 under this chapter.

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

- 11 (1) The filing of:
 12 (A) the properly completed application for refund; or
 13 (B) the quarterly return on which a refund is claimed.
 14 (2) The submission of any evidence required by the department
 15 of payment of the tax imposed under IC 6-6-1.1, ~~or~~ IC 6-6-2.5, **or**
 16 **IC 6-6-12.**
 17 (3) The submission of reports required by the department under
 18 this chapter.
 19 (4) The furnishing of a surety bond, letter of credit, or cash
 20 deposit under section 8 of this chapter.

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

- 23 (1) the refund application;
 24 (2) the due date of a timely filed quarterly return on which a
 25 refund is claimed; or
 26 (3) the filing date of a quarterly return on which a refund is
 27 claimed, if the quarterly refund is filed after the due date of the
 28 quarterly return;

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

31 SECTION 13. IC 6-6-12 IS ADDED TO THE INDIANA CODE AS
 32 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 33 1, 2013]:

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

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

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

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

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

1 **Sec. 5. As used in this chapter, "DGE" means diesel gallon**
2 **equivalent.**

3 **Sec. 6. As used in this chapter, "diesel gallon equivalent" means**
4 **the amount of an alternative fuel that produces the same number**
5 **of British thermal units of energy as a gallon of diesel fuel.**

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

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

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

17 **Sec. 10. An excise tax of sixteen cents (\$0.16) per DGE is**
18 **imposed on the use of alternative fuel as a motor fuel. A retailer**
19 **shall add the per DGE amount of tax to the selling price of each**
20 **DGE of alternative fuel sold by the retailer so that the consumer**
21 **bears the burden of the tax.**

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

24 **(1) Alternative fuel placed into the fuel supply tank of a motor**
25 **vehicle owned by the United States or an agency or**
26 **instrumentality of the United States.**

27 **(2) Alternative fuel sold to a public transportation**
28 **corporation established under IC 36-9-4 and used for the**
29 **transportation of persons for compensation within the**
30 **territory of the corporation.**

31 **(3) Alternative fuel sold to a public transit department of a**
32 **municipality and used for the transportation of persons for**
33 **compensation within a service area, no part of which is more**
34 **than five (5) miles outside the corporate limits of the**
35 **municipality.**

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

41 **(5) The part of alternative fuel determined by the department**
42 **to have been used to operate equipment attached to a motor**

1 vehicle, if the alternative fuel was placed into the fuel supply
2 tank of a motor vehicle that has a common fuel reservoir for
3 travel on a highway and for the operation of equipment.

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

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

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

15 (c) To claim a refund under subsection (a) or (b), a person must
16 present to the department a statement that contains a written
17 verification that the claim is made under penalties of perjury and
18 lists the total amount of alternative fuel purchased and used for
19 exempt purposes. The claim must be filed not more than three (3)
20 years after the date the alternative fuel is purchased. The
21 statement must show that payment for the purchase has been made
22 and that the amount of tax paid on the purchase has been remitted.

23 (d) The department may make any investigations the
24 department considers necessary before refunding the excise tax to
25 a person.

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

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

35 (b) To qualify for a refund under this section, a person must
36 submit to the department a claim for a refund, in the form
37 prescribed by the department, that includes the following
38 information:

39 (1) Any evidence requested by the department of the
40 following:

- 41 (A) Payment of the alternative fuel tax.
42 (B) Payment of taxes in another state or jurisdiction

1 **outside Indiana.**

2 **(2) Any other information reasonably requested by the**
3 **department.**

4 **Sec. 14. If the department does not issue a refund not later than**
5 **ninety (90) days after the department receives a claim for the**
6 **refund under section 12 of this chapter, the department shall pay**
7 **the claimant interest at the rate established under IC 6-8.1-9 from**
8 **a date that is ninety (90) days after the date that the department**
9 **receives the claim for refund and all necessary documentation,**
10 **until a date that is determined by the department but that does not**
11 **precede by more than thirty (30) days the date on which the refund**
12 **is made.**

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

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

21 **Sec. 17. A retailer who properly remits alternative fuel taxes**
22 **shall be allowed to retain one and six-tenths percent (1.6%) of the**
23 **taxes to cover the costs of collecting, reporting, and timely**
24 **remitting alternative fuel taxes.**

25 **Sec. 18. The alternative fuel taxes a retailer collects on the sale**
26 **of alternative fuel used as motor fuel belong to the state. Except as**
27 **provided in section 17 of this chapter, a retailer shall hold the**
28 **money in trust for the state and for payment to the department. In**
29 **the case of a corporation or partnership, each officer, employee, or**
30 **member of the employer who is in that capacity is under a duty to**
31 **collect the tax, and is personally liable for the tax, penalty, and**
32 **interest.**

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

38 **(b) A person who recklessly, knowingly, or intentionally fails or**
39 **refuses to pay over to the state alternative fuel taxes at the time**
40 **required by this chapter or who fraudulently withholds,**
41 **appropriates, or otherwise uses the money or any part thereof**
42 **belonging to the state commits a Class D felony.**

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

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

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

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

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

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

16 (B) the transfer of any remaining amounts to the motor
17 vehicle highway account for distribution as provided by
18 law.

19 SECTION 14. IC 6-8.1-1-1, AS AMENDED BY P.L.182-2009(ss),
20 SECTION 247, IS AMENDED TO READ AS FOLLOWS
21 [EFFECTIVE JULY 1, 2013]: Sec. 1. "Listed taxes" or "taxes" includes
22 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the
23 riverboat admissions tax (IC 4-33-12); the riverboat wagering tax
24 (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II
25 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)
26 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);
27 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income
28 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the
29 county adjusted gross income tax (IC 6-3.5-1.1); the county option
30 income tax (IC 6-3.5-6); the county economic development income tax
31 (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial
32 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative
33 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor
34 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a
35 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax
36 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the excise
37 tax imposed on recreational vehicles and truck campers (IC 6-6-5.1);
38 the hazardous waste disposal tax (IC 6-6-6.6); **the alternative fuel tax**
39 **(IC 6-6-12)**; the cigarette tax (IC 6-7-1); the beer excise tax
40 (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax
41 (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise
42 tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various

1 innkeeper's taxes (IC 6-9); the various food and beverage taxes
 2 (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the
 3 regional transportation improvement income tax (IC 8-24-17); the oil
 4 inspection fee (IC 16-44-2); the emergency and hazardous chemical
 5 inventory form fee (IC 6-6-10); the penalties assessed for oversize
 6 vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for
 7 overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage
 8 tank fee (IC 13-23); the solid waste management fee (IC 13-20-22);
 9 and any other tax or fee that the department is required to collect or
 10 administer.

11 SECTION 15. IC 8-14-2-2.1 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2.1. The auditor shall
 13 create a special fund to be known as the "Highway, Road and Street
 14 Fund" for the deposit of the revenues from:

15 (1) the gasoline and special fuel taxes dedicated to the fund under
 16 IC 6-6-1.1-802 and IC 6-6-2.5; and

17 (2) the increases in fees levied under IC 9-29-4, IC 9-29-5,
 18 IC 9-29-9, and IC 9-29-11, which increases are attributable to
 19 Acts 1969, Chapter 321, SECTION 1; and

20 **(3) the road impact fees deposited in the fund under**
 21 **IC 9-29-17-10.**

22 SECTION 16. IC 9-13-2-49.4 IS ADDED TO THE INDIANA
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2013]: **Sec. 49.4. "Battery powered motor**
 25 **vehicle", for purposes of IC 9-29-17, has the meaning set forth in**
 26 **IC 9-29-17-2.**

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

30 **Chapter 17. Road Impact Fees**

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

33 **Sec. 2. As used in this chapter, "battery powered motor vehicle"**
 34 **refers to:**

35 **(1) a motor vehicle designed to be operated for at least**
 36 **thirty-five (35) miles without requiring the assistance of an**
 37 **internal combustion engine; and**

38 **(2) a motor vehicle that draws propulsion energy from**
 39 **onboard sources of stored energy, which may include both:**

40 **(A) an internal combustion or heat engine using**
 41 **consumable fuel; and**

42 **(B) a rechargeable energy storage system.**

1 The term includes any motor vehicle commonly referred to as a
2 "plug in", "plug in hybrid", or "hybrid" vehicle.

3 Sec. 3. (a) The owner of a battery powered motor vehicle that is
4 registered in Indiana shall pay an annual road impact fee.

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

7 SCHEDULE

8 Motor Vehicle	Annual Fee
9 A passenger motor vehicle.	\$100
10 A truck, van, recreational vehicle, or bus, 11 having a declared gross weight of 12 not more than 9,000 pounds.	\$200
13 A truck, van, recreational vehicle, or bus, 14 having a declared gross weight greater 15 than 9,000 pounds, but not more 16 than 11,000 pounds..	\$250
17 A truck, van, recreational vehicle, or bus, 18 having a declared gross weight greater 19 than 11,000 pounds..	\$300
20 A tractor, designed to be used with a 21 semitrailer.....	\$500

22 (c) This subsection applies to a battery powered motor vehicle
23 that is base-registered in Indiana under the terms of the
24 International Registration Plan. The annual fee imposed under this
25 section on the motor vehicle is equal to:

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

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

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

1 **Sec. 5. Payment of the road impact fee imposed under section 3**
 2 **of this chapter is a condition to the right to register or reregister a**
 3 **battery powered motor vehicle. The fee is in addition to all other**
 4 **conditions, taxes, and fees prescribed by law.**

5 **Sec. 6. The bureau may accept a voucher from the department**
 6 **of state revenue showing payment of the road impact fee imposed**
 7 **under section 4(b) of this chapter instead of a payment under**
 8 **section 4(a) of this chapter.**

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

11 **(1) the battery powered motor vehicle is registered in a**
 12 **calendar month following the month in which:**

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

14 **(B) the owner is required to register motor vehicles under**
 15 **the International Registration Plan; and**

16 **(2) the motor vehicle is newly:**

17 **(A) converted to battery power;**

18 **(B) purchased; or**

19 **(C) registered in Indiana.**

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

24 **(1) the amount of the fee paid; multiplied by**

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

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

33 **Sec. 9. The bureau shall transfer fees collected under this**
 34 **chapter to the department of state revenue for deposit in the**
 35 **highway, road and street fund created under IC 8-14-2-2.1.**

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

37 **(1) received from the bureau under section 6 of this chapter;**
 38 **or**

39 **(2) collected under section 4(b) of this chapter;**

40 **in the highway, road and street fund created under IC 8-14-2-2.1.**

41 **SECTION 18. IC 35-51-6-1, AS AMENDED BY P.L.6-2012,**
 42 **SECTION 236, IS AMENDED TO READ AS FOLLOWS**

1 [EFFECTIVE JULY 1, 2013]: Sec. 1. The following statutes define
2 crimes in IC 6:

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

4 IC 6-1.1-37-1 (Concerning officers of the state or local
5 government).

6 IC 6-1.1-37-2 (Concerning officials or representatives of the
7 department of local government).

8 IC 6-1.1-37-3 (Concerning property tax returns, statements, or
9 documents).

10 IC 6-1.1-37-4 (Concerning property tax deductions).

11 IC 6-1.1-37-5 (Concerning false statements on a report or
12 application).

13 IC 6-1.1-37-6 (Concerning general assessments).

14 IC 6-2.3-5.5-12 (Concerning utility taxes).

15 IC 6-2.3-7-1 (Concerning taxes).

16 IC 6-2.3-7-2 (Concerning taxes).

17 IC 6-2.3-7-3 (Concerning taxes).

18 IC 6-2.3-7-4 (Concerning taxes).

19 IC 6-2.5-9-1 (Concerning taxes).

20 IC 6-2.5-9-2 (Concerning taxes).

21 IC 6-2.5-9-3 (Concerning taxes).

22 IC 6-2.5-9-6 (Concerning taxes).

23 IC 6-2.5-9-7 (Concerning retail sales).

24 IC 6-2.5-9-8 (Concerning taxes).

25 IC 6-3-3-9 (Concerning taxes).

26 IC 6-3-4-8 (Concerning taxes).

27 IC 6-3-6-10 (Concerning taxes).

28 IC 6-3-6-11 (Concerning taxes).

29 IC 6-3-7-5 (Concerning taxes).

30 IC 6-3.5-4-16 (Concerning taxes).

31 IC 6-4.1-12-12 (Concerning taxes).

32 IC 6-5.5-7-3 (Concerning taxes).

33 IC 6-5.5-7-4 (Concerning taxes).

34 IC 6-6-1.1-1307 (Concerning taxes).

35 IC 6-6-1.1-1308 (Concerning taxes).

36 IC 6-6-1.1-1309 (Concerning taxes).

37 IC 6-6-1.1-1310 (Concerning taxes).

38 IC 6-6-1.1-1311 (Concerning taxes).

39 IC 6-6-1.1-1312 (Concerning taxes).

40 IC 6-6-1.1-1313 (Concerning taxes).

41 IC 6-6-1.1-1316 (Concerning taxes).

42 IC 6-6-2.5-28 (Concerning taxes).

- 1 IC 6-6-2.5-40 (Concerning fuel).
- 2 IC 6-6-2.5-56.5 (Concerning fuel).
- 3 IC 6-6-2.5-62 (Concerning fuel).
- 4 IC 6-6-2.5-63 (Concerning taxes).
- 5 IC 6-6-2.5-71 (Concerning taxes).
- 6 IC 6-6-5-11 (Concerning taxes).
- 7 IC 6-6-5.1-25 (Concerning taxes).
- 8 IC 6-6-6-10 (Concerning taxes).
- 9 IC 6-6-11-27 (Concerning taxes).
- 10 **IC 6-6-12-19 (Concerning alternative fuel taxes).**
- 11 IC 6-7-1-15 (Concerning tobacco taxes).
- 12 IC 6-7-1-21 (Concerning tobacco taxes).
- 13 IC 6-7-1-22 (Concerning tobacco taxes).
- 14 IC 6-7-1-23 (Concerning tobacco taxes).
- 15 IC 6-7-1-24 (Concerning tobacco taxes).
- 16 IC 6-7-1-36 (Concerning tobacco taxes).
- 17 IC 6-7-2-18 (Concerning tobacco taxes).
- 18 IC 6-7-2-19 (Concerning tobacco taxes).
- 19 IC 6-7-2-20 (Concerning tobacco taxes).
- 20 IC 6-7-2-21 (Concerning tobacco taxes).
- 21 IC 6-8-1-19 (Concerning petroleum severance taxes).
- 22 IC 6-8-1-23 (Concerning petroleum severance taxes).
- 23 IC 6-8-1-24 (Concerning petroleum severance taxes).
- 24 IC 6-8.1-3-21.2 (Concerning taxes).
- 25 IC 6-8.1-7-3 (Concerning taxes).
- 26 IC 6-8.1-8-2 (Concerning taxes).
- 27 IC 6-8.1-10-4 (Concerning taxes).
- 28 IC 6-9-2-5 (Concerning innkeeper's taxes).
- 29 IC 6-9-2.5-8 (Concerning innkeeper's taxes).
- 30 IC 6-9-4-8 (Concerning innkeeper's taxes).
- 31 IC 6-9-6-8 (Concerning innkeeper's taxes).
- 32 IC 6-9-7-8 (Concerning innkeeper's taxes).
- 33 IC 6-9-10-8 (Concerning innkeeper's taxes).
- 34 IC 6-9-10.5-12 (Concerning innkeeper's taxes).
- 35 IC 6-9-11-8 (Concerning innkeeper's taxes).
- 36 IC 6-9-14-8 (Concerning innkeeper's taxes).
- 37 IC 6-9-15-8 (Concerning innkeeper's taxes).
- 38 IC 6-9-16-8 (Concerning innkeeper's taxes).
- 39 IC 6-9-17-8 (Concerning innkeeper's taxes).
- 40 IC 6-9-18-8 (Concerning innkeeper's taxes).
- 41 IC 6-9-19-8 (Concerning innkeeper's taxes).
- 42 IC 6-9-29-2 (Concerning innkeeper's taxes).

- 1 IC 6-9-32-8 (Concerning innkeeper's taxes).
- 2 IC 6-9-37-8 (Concerning innkeeper's taxes).".
- 3 Delete pages 8 though 14.
- 4 Renumber all SECTIONS consecutively.
(Reference is to HB 1324 as reprinted February 21, 2013.)

and when so amended that said bill do pass .

Committee Vote: Yeas 12, Nays 0.

Senator Hershman, Chairperson