

DEPARTMENT OF STATE REVENUE

Information Bulletin #28S
Sales Tax
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SUBJECT: Sales of Motor Vehicles and Trailers

REFERENCES: [IC 6-2.5-1-5](#); [IC 6-2.5-1-6](#); [IC 6-2.5-2-2](#); [IC 6-2.5-2-3](#); [IC 2.5-3-6](#); [IC 6-2.5-3-7](#); [IC 6-2.5-4-10](#); [IC 6-2.5-5-38.2](#); [IC 6-2.5-5-39](#); [IC 6-2.5-13-1](#); [IC 9-13-2-42](#); Treasury Reg. 1.132-5(o)(2); Revenue Procedure 2001-56

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SUMMARY OF CHANGES

Apart from technical, nonsubstantive changes, this bulletin has been updated to provide additional guidance on like-kind exchanges as it pertains to vehicle trade-ins.

INTRODUCTION

Generally, the sale of any motor vehicle or trailer is subject to Indiana sales and use tax unless such transaction is entitled to a statutory exemption. If a motor vehicle or trailer is purchased from a registered Indiana dealer, the dealer must collect Indiana sales tax and provide to the purchaser a completed Form ST-108 or Form ST-108NR showing the tax has been paid. If the purchaser claims an exemption and tax is not collected by the dealer, the statement at the bottom of Form ST-108E must be completed disclosing the reason code for the exemption. It must also be signed by the purchaser. When a purchaser claims an exemption on Form ST-108E, the dealer must retain a completed copy of the ST-108E exemption certificate to document the exempted sale. An exemption Form ST-105D may be used to document dealer-to-dealer sales that are exempt for the purpose of resale.

General Application of Sales Tax

Absent a statutory exemption, all sales of motor vehicles and trailers purchased in Indiana are subject to Indiana sales and use tax. **This includes sales where the purchaser intends to immediately register, license, and/or title the motor vehicle or trailer for use in another state.**

If the motor vehicle is to be moved and titled in another state or country within 30 days of the sale, Indiana sales tax at the rate imposed by that other state or country may apply instead of the normal 7% rate. If the other state's sales tax rate applies, Indiana sales tax shall still be collected by the dealer and remitted to the Indiana Department of Revenue. Please consult Sales Tax Information Bulletin #84 (available online at in.gov/dor/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins/) and the department's website (including the "Dealer Information" page at in.gov/dor/business-tax/dealer-information/) for more details.

Recreational Vehicles and Trailers Only

Nonresident purchasers of recreational vehicles and cargo trailers are exempt from Indiana sales tax if the purchaser's state of registration offers similar treatment to Indiana purchasers of recreational vehicles (RV) and cargo trailers. The purchaser must affirm the RV or trailer will be registered/titled within 30 days in a state that allows an exemption to an Indiana resident who purchases an RV or a cargo trailer to be registered/titled in Indiana (i.e., a "reciprocal" state).

However, dealers must collect Indiana sales tax on sales to a nonresident of Indiana if registering or titling in one of the following **nonreciprocal** states (as well as **any foreign country**, including Canada and Mexico):

Arizona	California	Florida
Hawaii	Massachusetts	Michigan
North Carolina	South Carolina	

Trailer Sale Note: In addition to the nonreciprocal states listed above, an Indiana dealer must collect the Indiana sales tax on the sale of cargo trailers to residents of Kentucky, Maine, and Rhode Island, because these states are not reciprocal with Indiana as it relates to trailer sales.

Beginning July 1, 2020, a special tax rate applies to the purchase of recreational vehicles and cargo trailers by nonresidents of nonreciprocal states, which is the rate of the intended destination state or country. For further information concerning the sale of RVs and trailers in Indiana, please consult Sales Tax Information Bulletin #72, available online at in.gov/dor/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins/.

To claim an exemption for a transaction involving a recreational vehicle or cargo trailer, the purchaser must complete Form ST-137RV. The original signed copy must be mailed to the department within 30 days of delivery. The dealer must retain a completed copy of Form ST-137RV to document the exempted sale. Form ST-137RV is available at in.gov/dor/tax-forms/sales-tax-forms/.

AMOUNT SUBJECT TO TAX

Rebates Versus Various Other Forms of Discounts

Any adjustment shown on a customer's purchase agreement for which the dealer receives payment or credit from a third party is to be treated as a payment and is not a reduction of the taxable selling price.

A **manufacturer's rebate** is not an allowable deduction from the taxable selling price if the dealer receives payment for such rebate, as shown on the customer's purchase agreement. A manufacturer's rebate, as shown on the customer's written purchase agreement, is a form of payment. It is not a reduction in the dealer's gross retail selling price.

Example: An automobile manufacturer provides a \$2,000 rebate to a customer on the purchase of a specified model of automobile. The customer negotiates a \$20,000 purchase price on the automobile. The customer then has a choice: pay \$20,000 to the dealer and receive \$2,000 in cash directly from the manufacturer, in which case the sales price would be \$20,000; or assign the rebate to the dealer and pay an additional \$18,000 for the automobile. If the amount of the rebate is known by the dealer at the time of the sale and the rebate is identified as a manufacturer's rebate on documentation received by the purchaser, the rebate is included in the sales price. Thus, the sales price is \$20,000 whether the customer keeps the rebate or applies the rebate as a payment to the purchase price.

A **manufacturer's price reduction** is considered deductible for sales tax purposes because the manufacturer is actually reducing the selling price of the vehicle. The dealer does not receive the amount of the price reduction as consideration for the sale.

A **dealer's price discount** is also considered deductible in determining the amount on which sales tax is charged. The selling price is reduced by the dealer's price discount. The dealer does not receive the amount of the price discount as consideration for the sale.

An **employee discount** arises when an automobile manufacturer has an automobile purchase plan for its qualified employees or qualified employees of an affiliate. Pursuant to the plan, the employee can purchase a vehicle from an authorized dealership at a predetermined price. If the dealer receives a reimbursement from the manufacturer or affiliate for the benefit of the employee, the reimbursement is not included in the sales price.

Regardless of the name assigned to a discount or price reduction, any unreimbursed discount is not treated as consideration. Any reference to a "manufacturer's price reduction" or "dealer's price discount" in the examples below apply to any unreimbursed discount.

Trade-in Allowance

The deduction for a trade-in allowance applies only to "like-kind exchanges" in which the motor vehicle or trailer to be traded in is owned and titled in the name of the customer. A like-kind exchange means a motor vehicle traded for another motor vehicle or a trailer traded for another trailer between two persons. A trade-in of a motor vehicle for a trailer is not a "like-kind exchange" and is not deductible in the calculation of the amount of the taxable gross retail income received by the dealer. Similarly, exchanges of motorcycles for motor vehicles and similar trades are not like-kind exchanges.

The persons making the exchange must each own the property prior to the exchange. If there are more than two persons involved in the exchange, then it does not constitute a "like-kind exchange". For example, if Person 1

sells their vehicle to Dealership A and immediately uses the funds to buy another vehicle at Dealership B, this would not constitute a "like-kind exchange".

A married couple will be treated as owning the property as a unit, rather than individually. If the vehicle being exchanged is in one spouse's name and the newly purchased vehicle will be in the other spouse's name, the couple will be treated as one person for the purposes of constituting a like-kind exchange. In order to validate that they are a married couple, they will need to provide a copy of their marriage license to the dealer confirming that they live at the same address.

Further, to constitute a like-kind exchange, there must be a reciprocal exchange of like-kind vehicles as part of a single transaction. If cash, property of unlike kind, or credit is given by the dealer to the purchaser to use towards a future purchase, this will not constitute a reciprocal, like-kind exchange. The future purchase of a vehicle would be considered a separate transaction, and the cash, credit, or unlike kind property received by the purchaser from the previous transaction will not reduce the gross retail income of the future purchase of a vehicle.

Non-like-kind exchanges are merely another form of a payment to the dealer and do not reduce the dealer's gross retail income. Note: one exception to the general rule that a motor vehicle traded in for a trailer does not constitute a "like-kind exchange" is when a motorized recreational vehicle is traded in for a non-motorized recreational vehicle. In such a case, the department considers the motorized and non-motorized recreational vehicles to be like-kind.

For further clarification regarding like-kind exchanges, please refer to Sales Tax Information Bulletin #92, available online at in.gov/dor/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins/.

Separately Stated Fees

Fees for services performed **after the transfer** of a vehicle or trailer are not considered part of the sales price and, therefore, are not subject to sales tax. Transfer of a vehicle or trailer takes place upon physical delivery when the purchaser takes possession and control of the property, even though the title may not have yet been transferred. The dealer must maintain adequate records to show which services pertain to the fees charged and that the services were performed after the transfer of the vehicle or trailer to be exempted from sales tax. Fees charged for services performed **prior to the customer taking physical possession** of the vehicle or trailer are subject to sales tax.

Historically, separately stated fees labeled as "documentation fees" were presumed to be at least partially excluded from gross retail income because all or part of the fee was considered to be compensation for preparing and submitting documents to the Indiana Bureau of Motor Vehicles on behalf of the purchaser to complete titling and in some cases registration of the vehicle. Such services were considered to be a separately bargained for service that took place after the transfer of possession of the vehicle to the customer. However, the General Assembly added [IC 9-14.1-3-3](#) effective July 1, 2016, which established a separate "convenience fee" that allowed dealers to charge for performing the services that have historically been excluded from the retail unitary transaction and represented by the documentation fee. As such, fees that meet the definition of a separately stated "convenience fee" are not subject to sales tax. While dealers may still charge a separate documentation fee in addition to the convenience fee, the services attributable to documentation fees will be considered to be charges by the seller for services necessary to complete the sale and will be subject to sales tax.

Value of Traded-In Vehicles

The value of property from a like-kind exchange is deductible from the taxable gross retail income for Indiana sales tax purposes. To be an exempt trade, the vehicle traded-in must be owned and titled in the name of the customer. Any debt owed on the traded-in vehicle is not treated as consideration for purposes of determining gross retail income. Further, if the value of a traded-in vehicle is in excess of the purchased vehicle, the consideration for the purchased vehicle is treated as zero.

Negative equity from a traded-in vehicle is not included in the taxable gross retail income for Indiana sales tax purposes. Negative equity is the amount of encumbrance or lien owed on a vehicle in excess of the gross trade-in value of the vehicle. Thus, if a vehicle is sold for a set amount of taxable consideration and any negative equity is financed as part of the sale, the negative equity portion of the transaction is not part of the taxable consideration for the vehicle.

SALES - EXAMPLES OF TAXABLE SELLING PRICE

The selling price upon which the tax is based for purposes of calculating the sales tax is indicated by the following examples:

NOTE: T =Taxable, Amount Subject to Tax; E = Exempt, reduces taxable selling price

A. (1) Price before Discount	\$12,000	T
(2) Dealer Discount	\$500	E
(3) Trade-In Value (like-kind)	\$4,000	E
(4) Taxable Selling Price	\$7,500	

The dealer discount (number 2) is a reduction in selling price and is an allowable deduction from the amount subject to tax. Number 3 is consideration received by the seller; however, per statute, it is deductible from the amount subject to sales tax. The taxable selling price is 1 minus 2 minus 3.

B. (1) Price before Discount	\$12,000	T
(2) Dealer Discount	\$500	E
(3) Trade-In Value (like-kind)	\$4,000	E
(4) Mfg Rebate Paid Directly to "Customer"	\$1,000	
(5) Taxable Selling Price	\$7,500	

Numbers 2 and 3 reduce the amount subject to sales tax, whereas number 4 does not reduce the amount subject to sales tax. Note: In this example, the rebate is paid to the customer, not the dealer. **Compare this example to Example C below. These examples show that regardless of who receives the rebate, it does not reduce the taxable selling price of the vehicle.** The taxable selling price is number 1 minus 2 minus 3.

C. (1) Price before Discount	\$12,000	T
(2) Dealer Discount	\$500	E
(3) Trade-In Value (like-kind)	\$4,000	E
(4) Mfg Rebate Paid or Assigned to "Dealer"	\$1,000	
(5) Taxable Selling Price	\$7,500	

Number 2 is a reduction from the selling price per statute. Number 3 is consideration received by the seller; however, per statute, it is deductible from the amount subject to sales tax. The manufacturer rebate, number 4, is paid to the seller by the manufacturer and is not an allowable deduction from the taxable selling price of the vehicle. The taxable selling price is number 1 minus 2 minus 3.

D. (1) Price before Discount	\$12,000	T
(2) Discount	\$500	E
(3) Trade-In Value (like-kind)	\$4,000	E
(4) Mfg Price Reduction (not paid to customer or dealer)	\$1,000	E
(5) Taxable Selling Price	\$6,500	

Numbers 2, 3, and 4 are all allowable as a reduction of the amount of gross retail income subject to sales tax. Numbers 2 and 4 are true selling price reductions because the seller does not receive any payment. Number 3 is consideration (payment) received by the seller; however, like-kind exchanges (trade-in) are allowable as a reduction of the selling price subject to tax per Indiana Code. The taxable selling price is number 1 minus 2 minus 3 minus 4.

E. (1) Price before Discount	\$12,000	T
(2) Employee Discount	\$1,500	E
(3) Trade-In Value (like-kind)	\$4,000	E
(4) Taxable Selling Price	\$6,500	

Number 2 is exempt as an employee discount from the manufacturer that may or may not appear on the purchase agreement. Number 3 is consideration received by the seller; however, per statute, it is deductible from the amount subject to tax.

F. (1) Price before Discount	\$12,000	T
(2) Employee Discount	\$1,500	E
(3) Trade-In Value (like-kind)	\$5,000	E
(4) Debt in Excess of Trade-in Value (to be financed)	\$4,000	E
(5) Taxable Selling Price	\$5,500	

(6) Nontaxable Portion of Financed Amount shown in \$4,000
(4)

In this example, it is assumed that a vehicle with a gross trade-in value of \$5,000 is subject to a \$9,000 encumbrance, and the \$4,000 in excess of the gross value is refinanced. Thus, the gross transaction involved is \$14,500 (\$12,000 price before discount minus \$1,500 employee discount plus \$4,000 negative equity refinanced). Number 2 is exempt as an employee discount from the manufacturer that may or may not appear on the purchase agreement. The gross value in number 3 is consideration received by the seller; however, per statute, it is deductible from the amount subject to tax. Number 4 is not taxable consideration received by the seller; rather, it represents refinancing of a pre-existing loan, and is reflected as number 6. The debt up to the value of the traded-in vehicle (i.e., \$5,000) is not consideration.

G. (1) Price before Discount	\$30,000	T
(2) Trade-In Value of Purchased Vehicle Previously Leased	\$10,000	E
(3) Taxable Selling Price	\$20,000	

Number 2 is allowable as a reduction of the amount of gross retail income subject to sales tax. Number 2 is consideration (payment) received by the seller; however, like-kind exchanges (trade-in) are allowable as a reduction of the selling price subject to tax per Indiana Code. The trade-in value is deductible as long as the leased vehicle has become the property of the lessee through either the customer purchasing the leased vehicle and paying sales tax on the purchase price of the leased vehicle or the dealer/finance company purchasing the leased vehicle on behalf of the customer and paying sales tax on the full price of the leased vehicle. The taxable selling price is number 1 minus 2.

However, if the customer merely returned the leased vehicle to the dealer after the term of the lease expired without buying out the remainder of the vehicle, the value of the previously-leased vehicle would not be a reduction in the taxable selling price. The transaction becomes a normal transaction as set forth in Example A.

INTERSTATE COMMERCE RULES AND SPECIAL TAX RATE

Sales Where the Customer Picks Up the Vehicle in Indiana

If the vehicle is to be moved and titled in another state or country within thirty (30) days of the sale, Indiana sales tax at the rate imposed **by that other state or country** may apply. Any such sales tax collected at the rate of the other state must be remitted to the Indiana Department of Revenue, **not** to the other state's revenue collection agency. Please consult Sales Tax Information Bulletin #84 and the department's website for more details.

Vehicles Delivered Outside Indiana

A vehicle or trailer sold in **interstate commerce** is not subject to the Indiana sales tax. To qualify as being "sold in interstate commerce," the vehicle or trailer **must be physically delivered, by the selling dealer to a delivery point outside Indiana**. The delivery may be made by the dealer or the dealer may hire a third-party carrier. Terms and the method of delivery must be indicated on the sales invoice. The dealer must document terms of delivery and must keep a copy of such terms of delivery to substantiate the interstate sale. The exemption does not apply to sales to out-of-state buyers in which the buyer takes physical possession of a vehicle or trailer in Indiana, nor is the exemption valid if the buyer, and not the seller, hires a third-party carrier to transport the vehicle or trailer outside Indiana. If the buyer hires the carrier, the carrier is acting as an agent for the buyer; thus, the buyer takes physical possession within Indiana. Possession taken within the state does not qualify as an interstate sale. Please also note that delivery into another state for the purpose of tax avoidance is still subject to Indiana sales tax (e.g., delivery is made directly across the border).

Sales Where the Customer Purchases the Vehicle in Another State

If an Indiana resident purchases a vehicle in another state where the vehicle is received by the Indiana resident in that other state, they may be required to pay that state's sales tax. When the vehicle is registered at the Indiana Bureau of Motor Vehicles, the resident is required to pay use tax on any difference in the tax rate of the purchasing state and Indiana.

APPLICATION OF SALES TAX TO RETURNED VEHICLES

Abandoned Vehicles

Transactions that result in abandoned vehicles are final, and sales tax that has been collected and remitted by the retail merchant will not be refunded, in whole or in part, to either the purchaser of the vehicle or the retail

merchant.

The term "abandoned vehicle," which is used here in its most commonly understood sense, includes all vehicles in all scenarios in which a purchaser abandons the vehicle and forgoes all legal rights to the vehicle and does not seek a refund of the purchase price.

The term "abandoned vehicle" does not include vehicles in scenarios in which a purchaser, as authorized by the written contract with the retail merchant, voluntarily foregoes all legal rights to the vehicle and is refunded the entire purchase price, including any sales tax.

The term "abandoned vehicle" is not used synonymously with, and does not reference, the definition of "abandoned vehicle" found at [IC 9-13-2-1](#) or any other section of the Indiana Code.

If a transaction results in an abandoned vehicle, there may be a bad debt deduction for federal tax purposes that could lead to the retail merchant or other legally entitled party having a bad debt deduction available for sales tax purposes, as provided in [IC 6-2.5-6-9](#). The retail merchant or other legally entitled party may claim any available sales tax bad debt deduction by filing a claim for refund on Form GA-110L.

Repossessed Vehicles

Transactions that result in repossessed vehicles are final, and sales tax that has been collected and remitted by the retail merchant will not be refunded, in whole or in part, to either the purchaser of the vehicle or the retail merchant. In other words, the original sales transaction cannot be reversed by the retail merchant as a "return" with the retail merchant then claiming a refund of sales tax returned to the customer.

The term "repossessed vehicle" includes all vehicles in all scenarios in which the retail merchant or its agent repossesses the vehicle, regardless of purchase terms between the purchaser and the retail merchant.

If a transaction results in a repossessed vehicle, there may be a bad debt deduction for federal tax purposes that could lead to the retail merchant or other legally entitled party having a bad debt deduction available for sales tax purposes, as provided in [IC 6-2.5-6-9](#). The retail merchant or other legally entitled party may claim any available sales tax bad debt deduction by filing a claim for refund on Form GA-110L.

Customer-Returned Vehicles

Transactions that result in customer-returned vehicles for which sales tax has been collected and remitted by the retail merchant may qualify for a refund of sales tax, in whole or in part, to the retail merchant if:

- The vehicle is returned within the number of days allowed for a return pursuant to the retail merchant's publicly stated return policy or specified in the written contract entered into between the purchaser and retail merchant, not to exceed 90 days;
- The vehicle is returned pursuant to explicit, written terms of the parties' contractual agreement or the retail merchant's publicly stated return policy; and
- The purchaser of the vehicle is refunded the entire purchase price including any sales tax (i.e., the amount actually collected by the retail merchant from the purchaser of the vehicle).

All three conditions must be met in order for the refund of sales tax, in whole or in part, to be granted. Vehicles returned by purchasers after the number of days allowed for a return as specified in the written contract or the retail merchant's publicly stated return policy, or exceeding 90 days, do not qualify for a refund of sales tax.

NOTE: In some scenarios, subsequent to the purchaser being refunded the entire purchase price of the vehicle, the retail merchant may impose an administrative fee. To the extent that the administrative fee is specified as part of the retail merchant's publicly stated return policy or in the written contract entered into between the parties, the amount of the fee is not subject to Indiana sales tax when it is in the form of a one-time penalty that represents the retail merchant's legitimate administrative costs associated with returning the vehicle to its inventory.

However, in scenarios in which the retail merchant imposes one or more fees calculated on a per-diem basis, those scenarios represent a vehicle rental between the retail merchant and the purchaser. Accordingly, such fees are subject to sales tax. It should be noted that such rental fees also are subject to any applicable auto rental excise taxes.

APPLICATION OF SALES AND USE TAX TO DEALER DEMONSTRATION VEHICLES

Indiana sales and use taxes apply to both new and used automobiles and vehicles used as dealer demonstration vehicles. "Automobile" or "vehicle" as used in this bulletin includes four-wheeled cars, trucks, and vans having a gross weight of not more than 8,500 pounds and motorcycles that are made primarily for use on public streets,

roads, or highways. "Automobile" or "vehicle" does not include recreational vehicles. This bulletin is applicable to Indiana dealers as defined in [IC 9-13-2-42\(a\)](#) and all persons operating a vehicle with a dealer license plate.

Vehicles made available to school driver-education programs or not-for-profit organizations are not subject to Indiana sales and use tax.

Vehicles provided to other than full-time salespersons (e.g., family members, part-time salespersons, mechanics, managers of the dealership, and other individuals) are subject to use tax at a rate calculated as the Internal Revenue Service's optional business standard mileage rate times the Indiana sales tax rate. The vehicle dealer is required to pay the tax annually. Dealers are required to keep records of each vehicle, the miles driven, and when use tax was paid for the miles driven.

In lieu of accounting for the miles driven, the dealer can elect to report the use tax on 2% of the dealer's cost of purchasing the vehicle for each month (or fraction of a month) that the vehicle is used as a demonstrator, multiplied by the Indiana sales tax rate.

The definition of "full-time salesperson" is synonymous with the definition provided in U.S. Treasury Reg. 1.132-5(o)(2), which requires that the salesperson spends at least one-half of a normal business day performing the function of a floor salesperson; works at least 1,000 hours per year; and derives 25% of their gross income from sales activities. Vehicles used by full-time salespersons for "qualified automobile demonstration use" are not subject to sales and use tax. Vehicles that meet the criteria for "qualified automobile demonstration use" must:

- Be currently in the inventory of the dealership;
- Be available for test drives by customers during the normal business hours of the employer;
- Not contain personal possessions of any salesperson;
- Be driven within the dealer's sales area ("dealer's sales area" means an area within a radius of 75 miles from the dealership);
- Not be used by individuals other than the full-time salesperson (e.g., family members); and
- Not be used for personal trips.

Personal use of automobile demonstrators by full-time salespersons will be measured by the value reportable to the Internal Revenue Service or charged to the full-time salesperson in accordance with the provisions of Revenue Procedure 2001-56, times the sales tax rate.

SHOP SUPPLIES CONSUMED BY A DEALER

Consumable supplies, such as masking paper and tape, oil dry, sandpaper, buffing pads, rags, and cleaning supplies, used by a dealer to repair and service motor vehicles are not exempt purchases by the dealer. The dealer should pay sales tax on these types of purchases or remit use tax on the cost of these purchases on the dealer's sales tax returns. The purchaser (dealer) becomes the final consumer of such items because its customers do not become the owners of such consumable supplies. Although the dealer may charge the customer a fee for the dealer's consumption of these materials, such items are not being sold to the customer in a retail transaction, and sales tax is not to be collected from the customer.

Additional information pertaining to sales tax concerning motor vehicles and trailers is found on the department's website at in.gov/dor/business-tax/dealer-information/ and frequently asked questions at in.gov/dor/business-tax/business-tax-faqs/ (select "Auto, Watercraft, RV and Trailer Sales").

If you have any questions concerning this bulletin, please contact the Tax Policy Division at taxpolicy@dor.in.gov.

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Commissioner

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