

## ARTICLE 14. SUPPLEMENTAL HIGHWAY USER FEE

### Rule 1. Definitions

#### 45 IAC 14-1-1 Carrier defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1-1; IC 6-6-4.1-3

Sec. 1. (a) For purposes of IC 6-6-7-1 *[Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.]*, the term “carrier” shall mean a person who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

(b) A person who “causes to be operated a commercial motor vehicle on any Indiana highway” is the person for whom the commercial motor vehicle is being driven. *(Department of State Revenue; Reg 6-6-7-1(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2197)*

#### 45 IAC 14-1-2 Person defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 2. (a) The term “person” shall mean any natural person, partnership, corporation, firm, association, or representative appointed by a court or the state, or its political subdivision.

(b) For purposes of IC 6-6-7-1 *[Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.]*, a corporate subsidiary shall be considered a “person”.

(c) For purpose *[sic.]* of IC 6-6-7-1 *[Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.]*, a corporate division shall not be considered a “person” or carrier. *(Department of State Revenue; Reg 6-6-7-1(020); filed Apr 30, 1986, 3:26 pm: 9 IR 2197)*

#### 45 IAC 14-1-3 Motor vehicle defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 3. (a) The term “commercial motor vehicle” shall mean any motor vehicle propelled by gasoline or special fuel which:

(1) is a passenger motor vehicle that has a seating capacity for more than nine (9) passengers, excluding the driver;

(2) is a road tractor;

(3) is a tractor truck; or

(4) is a truck having more than two (2) axles.

(b) Any “commercial motor vehicle” includes any commercial vehicle subject to IC 6-6-4.1 and the regulations duly adopted under that chapter *[45 IAC 13]*. *(Department of State Revenue; Reg 6-6-7-2(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2197)*

#### 45 IAC 14-1-4 Commissioner defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 4. The term “commissioner” shall mean the commissioner of the Indiana department of revenue and any authorized agent thereof. *(Department of State Revenue; Reg 6-6-7-3(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2197)*

### Rule 2. Imposition of Tax

#### 45 IAC 14-2-1 Amount of fee

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 1. The annual supplemental highway user fee is fifty dollars (\$50) per vehicle per year. *(Department of State Revenue; Reg 6-6-7-6(a)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2197)*

**45 IAC 14-2-2 Payment of fee**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 2. (a) The annual supplemental highway user fee shall be paid by the person or carrier who operates or causes to operate a commercial motor vehicle on a highway in Indiana; and

(1) the fee must be paid for each commercial motor vehicle operated on an Indiana highway; and

(2) the fee must be paid for each commercial motor vehicle which uses an Indiana highway whether it is registered in Indiana or in any other state, territory or foreign country, and regardless of whether it is engaged in intrastate or interstate commerce.

(b) Only one fee shall be paid per commercial motor vehicle per year. (*Department of State Revenue; Reg 6-6-7-6(a)(020); filed Apr 30, 1986, 3:26 pm: 9 IR 2197*)

**Rule 3. Permit and Emblem**

**45 IAC 14-3-1 Application; issuance; emergency authorization**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 1. (a) The commissioner shall issue a permit and emblem to a carrier upon the carrier:

(1) making application for the permit and emblem on Form MF-690 or MF-690A furnished by the commissioner; and

(2) making payment of \$50 except as provided in subsection (3) below;

(3) for the period beginning on July 1, 1985, and ending on March 31, 1986, and only for that period, the fee shall be prorated monthly and shall be \$37.50 for those permits and emblems issued effective July 1, 1985, through March 31, 1986;

(4) furnishing all of the requested information on the application;

(5) furnishing any additional information requested by the commissioner which is reasonably needed for carrying out the provisions of IC 6-6-7 [*Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.*].

(b) A carrier may obtain an emergency 21 day authorization in the form of a letter from an authorized permitting service upon payment of the \$50 fee and submitting the information required on Form MF-690A. Upon receipt of the necessary information by the commissioner the official permit and emblem will be issued to the carrier. (*Department of State Revenue; Reg 6-6-7-7(a)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2197*)

**45 IAC 14-3-2 Term of permit; extension**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 2. (a) A carrier may only operate a commercial motor vehicle in Indiana for which the vehicle has been issued a permit and an emblem by the commissioner.

(b) The annual permit and emblem is effective from April 1 of each year through March 31 of the succeeding year; however

(1) the commissioner may extend the expiration date of the annual permit for no more than thirty (30) days; and

(2) if an extension of the expiration date is granted by the commissioner, the carrier shall continue to display the emblem for which the extension was granted;

(3) during the month of March the carrier shall display either the emblem valid through March 31 or the emblem issued to the commercial motor vehicle for the ensuing twelve (12) months.

(*Department of State Revenue; Reg 6-6-7-7(b)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2198*)

**45 IAC 14-3-3 Permit and emblem; display**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1; IC 9-20-9-1

Sec. 3. (a) The permit and emblem issued by the commissioner shall be kept with the vehicle for which it was issued:

- (1) the permit must be carried in the vehicle for which it was issued in a place where it is accessible for inspection;
- (2) the emblem must be displayed on the driver's side of the power unit at all times and must be affixed to a dry, clean unwaxed surface by the adhesive on the emblem in a manner such that it cannot be removed without the emblem being destroyed; except;
- (3) in situations where a person or carrier is engaged in transport operations as defined in IC 9-1-4-18(c) [*IC 9-1-4-18 repealed by P.L.2-1991, SECTION 109.*], or properly bears dealer plates, the emblem need not be affixed but instead must be clearly displayed on the driver's side of the power unit of the driven vehicle, whether singly or in combination;
- (4) upon destruction or voiding of the emblem, the emblem must be replaced immediately by the procedure outlined in IC 6-6-7-8 [*Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.*] and 45 IAC 14-3-4;
- (5) the emblem must be legible and completely visible at all times with no obstructions.

(b) The permit and emblem may not be used for or displayed on any vehicle except that for which the permit was issued.

(c) The permit must be produced for inspection upon the demand of any law enforcement officer or agent of the department of revenue. (*Department of State Revenue; Reg 6-6-7-8(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2198*)

#### **45 IAC 14-3-4 Replacement**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 4. (a) Upon application by the person or carrier on Form MF-690R, the commissioner may issue a new permit and emblem to replace one already issued.

(b) The carrier or person applying for a replacement permit and emblem must submit with the application:

- (1) the old permit; and
- (2) the old emblem; or
- (3) if the original permit or emblem has been lost or destroyed, a detailed affidavit stating the circumstances whereby the emblem or permit was lost or destroyed. If the loss or destruction was due to theft, vandalism, or highway accident, a copy of the police report on the incident which brought about the loss or destruction should be attached to the application. If there was no police report, any other documentation which is applicable to the situation should be included.

(c) The charge for the issuing of a replacement permit and emblem is two dollars (\$2.00).

(d) The carrier may obtain an emergency twenty-one (21) day authorization in the form of an emergency authorization letter from an authorized permitting service upon payment of two dollars (\$2.00) per vehicle, and submission of the information required on Form MF-690R; and

- (1) submitting to the commissioner the old emblem and permit; and
- (2) the affidavit described in 45 IAC 14-3-3 which will be wired to the applicant by the permitting service along with the other documents required; and
- (3) the emergency authorization letter will be valid for twenty-one (21) days. There will be no extensions of this time.

(*Department of State Revenue; Reg 6-6-7-8(020); filed Apr 30, 1986, 3:26 pm: 9 IR 2198*)

#### **45 IAC 14-3-5 Revocation; reinstatement**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 5. (a) The commissioner, upon notice and hearing may revoke the fee permit held by the person or carrier if they are in violation of this chapter.

(b) The commissioner will notify the state police when a permit has been revoked and when a permit has been reinstated.

(*Department of State Revenue; Reg 6-6-7-9(a)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2199*)

#### **45 IAC 14-3-6 Impoundment of vehicle**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 6. (a) The commissioner may impound the commercial motor vehicle of a carrier when:

(1) the permit of the carrier has been revoked; and

(2) the carrier continued to operate the motor vehicle after having been notified of the revocation by the commissioner.

(b) The commissioner may retain possession of the impounded vehicle until:

(1) the person or carrier fully complies with the provisions of IC 6-6-7 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.]; and

(2) pays all costs incurred with the impounding and storage of the motor vehicle which has been impounded under IC 6-6-7-9 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.].

(c) The cargo of the impounded vehicle may be released by the commissioner if a properly authorized vehicle in compliance with the provisions of this chapter is sent to transfer the cargo. (Department of State Revenue; Reg 6-6-7-9(b)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2199)

#### **45 IAC 14-3-7 Reinstatement**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 7. (a) The commissioner shall reinstate a revoked permit when the carrier:

(1) pays the fee plus penalty and interest owed; and

(2) is in compliance with IC 6-6-7 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.]; and

(3) pays all costs incurred with the impounding and storage of the motor vehicle if the vehicle has been impounded under IC 6-6-7-9 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.] and 45 IAC 14-3-6.

(Department of State Revenue; Reg 6-6-7-9(c)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2199)

#### **Rule 4. Violations and Penalties**

##### **45 IAC 14-4-1 False statements; operation without permit and emblem**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 1. (a) A person or carrier who knowingly makes a false statement for the purpose of:

(1) obtaining;

(2) attempting to obtain; or

(3) assisting another person to obtain or attempt to obtain a permit, emblem or a refund of any fee collected under IC 6-6-7 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.], commits a Class B misdemeanor.

(b) A person or carrier who knowingly operates a commercial motor vehicle without having both a permit and an emblem commits a Class B misdemeanor. (Department of State Revenue; Reg 6-6-7-11(a)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2199)

##### **45 IAC 14-4-2 Evasion of fee**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

Sec. 2. A person or carrier who knowingly commits any of the acts listed under IC 6-6-7-11 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.] and 45 IAC 14-4-1 with the intent to evade the supplemental highway user fee imposed by IC 6-6-7 [Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.] or to defraud this state commits a Class D felony. (Department of State Revenue; Reg 6-6-7-11(a)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2199)

##### **45 IAC 14-4-3 Separate offenses**

Authority: IC 6-8.1-3-3

Affected: IC 6-6-4.1

## SUPPLEMENTAL HIGHWAY USER FEE

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Sec. 3. Each day during which a person or carrier knowingly operates a commercial motor vehicle without the fee permit and emblem and in violation of IC 6-6-7-11 *[Repealed by P.L.19-1986, SECTION 16, as added by P.L.59-1985, SECTION 21.]* constitutes a separate offense. *(Department of State Revenue; Reg 6-6-7-11(b)(010); filed Apr 30, 1986, 3:26 pm: 9 IR 2199)*

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