

ARTICLE 2. EXCISE TAX AND REGISTRATION

Rule 1. Administration of Motor Vehicle Excise Tax

140 IAC 2-1-0.5 Definitions

Authority: IC 9-13-2-58; IC 9-14-2-2

Affected: IC 6-6-5-1; IC 6-6-5-4; IC 9-13-2; IC 9-16; IC 9-18-2-8; IC 9-18-2-20; IC 9-25-2-3; IC 9-29-5-6

Sec. 0.5. (a) The definitions in this section apply throughout this article.

(b) "Annual record update fee" pertains to permanent registrations under IC 9-29-5-6.

(c) "Apportioned plate" means a license plate issued pursuant to the international registration plan.

(d) "Bureau" has the meaning set forth in IC 9-13-2-16.

(e) "Certificate of origin" means the original ownership document for a vehicle that the vehicle's manufacturer issues to the initial purchaser of that vehicle.

(f) "Certificate of registration" refers to the document that evidences that a vehicle was registered, and issued under IC 9-18-2-20.

(g) "Commercial motor vehicle" has the meaning set forth in IC 9-13-2-31.

(h) "Commission" has the meaning set forth in IC 9-13-2-32.

(i) "Commissioner" has the meaning set forth in IC 9-13-2-33.

(j) "Excise tax" has the meaning set forth in IC 6-6-5.

(k) "International registration plan" or "IRP" has the meaning set forth in 50 IAC 4.2-15-13.

(l) "Factory advertised delivered price" or "FADP" means the price at which the manufacturer recommends a dealer sells a vehicle.

(m) "License branch" means the offices that the commission authorizes to conduct business under IC 9-16.

(n) "Military vehicle" has the meaning set forth in IC 9-13-2-103.

(o) "Owner" has the meaning set forth in IC 9-13-2-121.

(p) "Person" has the meaning set forth in IC 9-13-2-124(a).

(q) "Personalized license plate" or "PLP" has the meaning set forth in IC 9-13-2-125.

(r) "Proof of financial responsibility" has the meaning set forth in IC 9-25-2-3 and IC 9-13-2-106.

(s) "Registration" means the recording of a vehicle with the state under IC 9-18.

(t) "Registration month" means the month during which a vehicle must be registered under IC 9-18-2-8.

(u) "Registration year" means that period of twelve (12) consecutive months beginning with the registration date and ending on the last date before the registration expiration date.

(v) "Semitrailer" has the meaning set forth in IC 9-13-2-164.

(w) "Semitrailer fleet" means two (2) or more semitrailers owned by a person or a single entity.

(x) "Special equipment" has the meaning set forth in IC 9-13-2-170.3.

(y) "Special group" has the meaning set forth in IC 9-13-2-170.

(z) "State" has the meaning set forth in IC 9-13-2-173.

(aa) "Vehicle" has the meaning set forth in IC 6-6-5-1.

(bb) "Vehicle class" refers to IC 6-6-5-4. (*Bureau of Motor Vehicles; 140 IAC 2-1-0.5; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-1 Definitions (Repealed)

Sec. 1. (*Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-2 Valuation of vehicles

Authority: IC 9-14-2-2

Affected: IC 6-6-5-3

Sec. 2. A vehicle's value used to determine its classification for excise tax purposes shall be based upon the FADP for each vehicle make and model, disregarding special equipment, at the time that it is first offered for sale in Indiana. (*Bureau of Motor Vehicles; Vehicle Excise Tax Rule II; filed Dec 22, 1971: Rules and Regs. 1972, p. 10; filed Sep 23, 1988, 8:30 a.m.: 12 IR 246; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-3 Valuation of unlisted vehicles

Authority: IC 9-14-2-2

Affected: IC 6-6-5-3; IC 6-6-5-4

Sec. 3. Whenever the FADP of a vehicle does not appear in the publication compiling the manufacturer's price information, which the bureau uses, because the vehicle is specially constructed, then the vehicle shall be classified according to the FADP for the make and year of the chassis, subject to review by the board of state tax commissioners. If the chassis' make or year is unknown or cannot be determined, the customer shall provide the bureau with receipts to determine the cost to build such vehicle. Then, the bureau shall classify the vehicle in the appropriate class based on the bureau's determination of the vehicle's value. (*Bureau of Motor Vehicles; Vehicle Excise Tax Rule III; filed Dec 22, 1971: Rules and Regs. 1972, p. 10; filed Sep 23, 1988, 8:30 a.m.: 12 IR 246; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-4 Eligibility for excise tax credit (Repealed)

Sec. 4. (*Repealed by Bureau of Motor Vehicles; filed Nov 26, 1996, 4:35 p.m.: 20 IR 938*)

140 IAC 2-1-5 Proof of title transfer (Repealed)

Sec. 5. (*Repealed by Bureau of Motor Vehicles; filed Nov 26, 1996, 4:35 p.m.: 20 IR 938*)

140 IAC 2-1-6 Notation on certificate of registration when license plate transferred (Repealed)

Sec. 6. (*Repealed by Bureau of Motor Vehicles; filed Nov 26, 1996, 4:35 p.m.: 20 IR 938*)

140 IAC 2-1-7 Payment of excise tax when license plate transferred (Repealed)

Sec. 7. (*Repealed by Bureau of Motor Vehicles; filed Nov 26, 1996, 4:35 p.m.: 20 IR 938*)

140 IAC 2-1-8 Early registration (Repealed)

Sec. 8. (*Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-9 Registration after registration month (Repealed)

Sec. 9. (*Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-9.5 Registration after registration month

Authority: IC 9-14-2-2

Affected: IC 6-6-5-7; IC 9-18

Sec. 9.5. If a vehicle owner is applying to register the vehicle in the owner's name for the first time in the state, and the application date is less than two (2) full calendar months prior to the applicant's scheduled registration month, then the owner must

also register the vehicle and pay all applicable excise taxes for the next full registration year. (*Bureau of Motor Vehicles; 140 IAC 2-1-9.5; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-10 Registration by mail (Repealed)

Sec. 10. (*Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-11 Staggered registration

Authority: IC 9-14-2-2

Affected: IC 9-18-2-7; IC 9-18-2-8

Sec. 11. Any vehicle owner who seeks to register a vehicle that is not subject to IC 9-18-2-8 shall register the vehicle in accordance with the schedule set by the commissioner or his or her designee assigning registration dates. (*Bureau of Motor Vehicles; 140 IAC 2-1-11; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-12 Thirty-day temporary registration and license plate; issuance

Authority: IC 9-14-2-1; IC 9-14-2-2; IC 9-15-2-1; IC 9-18-2-8; IC 9-18-2-25

Affected: IC 9-18-2

Sec. 12. If circumstances arise that cause a shortage in license plate availability or an inability to provide license plates, certificates of registration, or renewal stickers, then the commissioner or his or her designee may issue a temporary registration and license plate to a person who is initially registering or is renewing a registration for a motor vehicle. The temporary registration and license plate will be valid for thirty (30) days after the issuance date. The commissioner or his or her designee shall determine the specific appearance of the temporary registration and license plate and the manner of displaying the license plate. (*Bureau of Motor Vehicles; 140 IAC 2-1-12; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-13 Exchange of previously issued license plates

Authority: IC 9-14-2-2; IC 9-18-2-47; IC 9-29-3-19

Affected: IC 9-18-6; IC 9-29

Sec. 13. (a) A person may exchange the person's current and valid license plate for a different bureau issued license plate. The new license plate shall be registered to and displayed on the vehicle from which the exchanged license plate was removed.

(b) The bureau shall collect any additional license plate charges if the fee for the replacement license plate is greater than the fee for the exchanged license plate. The person shall also pay the same fees and service charges that IC 9-29, 140 IAC 8-3, and 140 IAC 8-4 require for a replacement license plate issued under IC 9-18-6. (*Bureau of Motor Vehicles; 140 IAC 2-1-13; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-14 Five-year registration cycle

Authority: IC 9-14-2-2; IC 9-18-2-47

Affected: IC 9-18-2

Sec. 14. The registration cycle and initial registration year for a five (5) year license plate described in IC 9-18-2-47 is any sixty (60) month period selected by the commissioner. (*Bureau of Motor Vehicles; 140 IAC 2-1-14; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-15 Military vehicle registration

Authority: IC 9-14-2-2

Affected: IC 9-18-14

Sec. 15. An application for a military vehicle registration issued under IC 9-18-14 must include a current and accurate photograph of the military vehicle. (*Bureau of Motor Vehicles; 140 IAC 2-1-15; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-16 Amateur radio operator license plates

Authority: IC 9-14-2-2; IC 9-18-23-5

Affected: IC 9-18-23

Sec. 16. An applicant for an amateur radio operator license plate issued under IC 9-18-23 must present proof of having a Federal Communications Commission issued unrevoked and unexpired official amateur radio station and operator's license. (*Bureau of Motor Vehicles; 140 IAC 2-1-16; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-17 Implement of agriculture

Authority: IC 9-13-2-77; IC 9-14-2-2

Affected: IC 9-18-1-1

Sec. 17. A category of implement of agriculture for which IC 9-18 does not apply, per IC 9-18-1-1(4), are those categories designed to be operated in a farm field or on farm premises and the transporting of the implement of agriculture on a highway or street is done only as a means to transfer it from one (1) farm field or portion of a farm to another farm field or portion of a farm for use in the farm field or on the farm premises. (*Bureau of Motor Vehicles; 140 IAC 2-1-17; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-1-18 Aggregate registrations

Authority: IC 9-14-2-2; IC 9-18-2-4.5

Affected: IC 9-18-2-4.5

Sec. 18. Any commercial motor vehicles registered in accordance with IC 9-18-2-4.5 shall be registered in accordance with the schedule set by the commissioner or his or her designee assigning registration dates. (*Bureau of Motor Vehicles; 140 IAC 2-1-18; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

Rule 2. Semitrailers

140 IAC 2-2-1 Registration of a semitrailer and issuance of plate

Authority: IC 9-14-2-2; IC 9-18-10-3

Affected: IC 9-13-2-164; IC 9-17-2; IC 9-18-2; IC 9-18-10; IC 9-29-5-6

Sec. 1. (a) A person who owns a semitrailer that is required to be registered in this state may register the vehicle:

(1) annually;

(2) on a five (5) year basis; or

(3) permanently.

(b) A person who registers a semitrailer under subsection (a) may apply for a farm plate or an IRP plate. (*Bureau of Motor Vehicles; 140 IAC 2-2-1; filed Aug 23, 1994, 10:50 a.m.: 18 IR 9; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-2-2 Five-year semitrailer registration

Authority: IC 9-14-2-2; IC 9-18-10-3

Affected: IC 9-13-2-164; IC 9-18-2; IC 9-18-10; IC 9-29-5-6

Sec. 2. (a) The registration cycle and initial registration year for a five (5) year semitrailer license plate is any sixty (60)

month period selected by the commissioner, and the vehicle must be registered or renewed in accordance with 140 IAC 2-1-11.

(b) Notwithstanding subsection (a), an apportioned plate must be purchased or renewed before April 1 of the year subsequent to the last year of the five (5) year period.

(c) The bureau may designate any five (5) year period as registration years.

(d) Fees for five (5) year plates purchased during the sixty (60) month period shall be determined under IC 9-29-5-6(2).

(e) The plate may be transferred to another semitrailer except an apportioned plate may only be transferred to similar equipment within the same semitrailer fleet. (*Bureau of Motor Vehicles; 140 IAC 2-2-2; filed Aug 23, 1994, 10:50 a.m.: 18 IR 9; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-2-3 Permanent semitrailer registration

Authority: IC 9-14-2-2; IC 9-18-10-3

Affected: IC 9-13-2-164; IC 9-18-2; IC 9-18-10; IC 9-29-5-6

Sec. 3. (a) The permanent semitrailer registration is void when the owner sells or disposes of the semitrailer, and its license plate may not be transferred to a new owner.

(b) An annual record update fee of two dollars (\$2) is assessed for each permanent semitrailer registration for semitrailers used for farm or nonfarm purposes. (*Bureau of Motor Vehicles; 140 IAC 2-2-3; filed Aug 23, 1994, 10:50 a.m.: 18 IR 9; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

Rule 3. Ninety Day Temporary Registration Permits; Issuance

140 IAC 2-3-1 Proof of foreign citizenship

Authority: IC 9-14-2-2

Affected: IC 9-18-2

Sec. 1. Proof of foreign citizenship for a temporary registration permit issued under IC 9-18-7-1.5 [*IC 9-18-7-1.5 was repealed by P.L.125-2012, SECTION 107, effective July 1, 2012.*] shall be demonstrated by a valid foreign passport issued to the registrant by the registrant's country of residence or by a valid unexpired visa or I-94 issued to the registrant. (*Bureau of Motor Vehicles; 140 IAC 2-3-1; filed Aug 24, 1994, 1:35 p.m.: 18 IR 10; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-3-2 Proof of state of manufacture

Authority: IC 9-14-2-2

Affected: IC 9-18-2; IC 9-18-7

Sec. 2. Proof of the state of manufacture of the vehicle to be registered shall be determined by the state of manufacture shown on the vehicle manufacturer's Certificate of Origin or similar document. (*Bureau of Motor Vehicles; 140 IAC 2-3-2; filed Aug 24, 1994, 1:35 p.m.: 18 IR 10; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-3-3 Proof of intent

Authority: IC 9-14-2-2

Affected: IC 9-18-2; IC 9-18-7

Sec. 3. Proof of intent to register a vehicle in a foreign country shall be demonstrated by an oath or affirmation, under penalty of perjury, on a form provided by the bureau, of the registrant's intention to register the vehicle in a foreign country. (*Bureau of Motor Vehicles; 140 IAC 2-3-3; filed Aug 24, 1994, 1:35 p.m.: 18 IR 10; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228;*

readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)

140 IAC 2-3-4 Proof of financial responsibility (Repealed)

Sec. 4. *(Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

140 IAC 2-3-5 Fee for permit

Authority: IC 9-14-2-2; IC 9-29-3-19

Affected: IC 9-18-2; IC 9-29-3-21; IC 9-29-3-23

Sec. 5. The fee for a ninety (90) day temporary registration permit is seventy-five dollars (\$75). *(Bureau of Motor Vehicles; 140 IAC 2-3-5; filed Aug 24, 1994, 1:35 p.m.: 18 IR 10; errata, 18 IR 268; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

140 IAC 2-3-6 Display of permit

Authority: IC 9-14-2-2

Affected: IC 9-18-2-26

Sec. 6. A ninety (90) day temporary registration permit shall be displayed in the same manner as a standard license plate for that distinct vehicle type as set forth in IC 9-18-2-26. *(Bureau of Motor Vehicles; 140 IAC 2-3-6; filed Aug 24, 1994, 1:35 p.m.: 18 IR 10; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

140 IAC 2-3-7 Month and year stickers (Repealed)

Sec. 7. *(Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

Rule 4. Special Group Recognition License Plates; Issuance

140 IAC 2-4-1 Statement of intent

Authority: IC 9-14-2-2

Affected: IC 9-13-2-170; IC 9-18-25-2

Sec. 1. The bureau has discretion to limit the number of new special group recognition plate types to regulate the proliferation of special group recognition plate types based on any of the following factors:

- (1) Ease of license plate identification of vehicles by law enforcement officers and other persons.
- (2) Maintaining the distinction of existing special group recognition plates.
- (3) Maintaining the efficient distribution of license plates.
- (4) Any other reasonable factors as determined by the commissioner or his or her designee.

(Bureau of Motor Vehicles; 140 IAC 2-4-1; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2673; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)

140 IAC 2-4-2 Petition for special group status

Authority: IC 9-14-2-2

Affected: IC 9-13-2-170; IC 9-18-25-2

Sec. 2. (a) An organization wishing to participate in the special group recognition license plate program must indicate its intent to the bureau by filing a petition with the bureau not later than March 31 of the calendar year immediately preceding the calendar year in which the special group recognition plates are to be issued.

(b) In addition to the requirements of IC 9-18-25-2, the organization must include the following information with its petition to request a special group recognition license plate:

(1) A description of the organization, including the following information:

(A) The purpose of the organization.

(B) The philosophy or mission statement of the organization.

(C) The length of time the organization has been in existence.

(D) The number of active members in the organization in Indiana.

(E) The organization's unique significance to the United States, Indiana, or the organization's community.

(2) A statement of the group's objective in obtaining a special group recognition license plate.

(3) A sworn statement from an authorized officer of the organization that affirms that, to the best knowledge of such officer, the organization does not discriminate on the basis of age, race, color, religion, sex, national origin, or disability in contravention of any federal, state, or local law, regulation, decree, or order in the selection of its members, its civic activities, or its services provided to the community it serves.

(4) A statement of the intended organizational uses of the funds, if any, raised through the sale of the special group recognition license plate.

(5) A certified copy of the organization's charter or articles of incorporation.

(6) A color drawing of the preliminary plate design.

(7) A statement describing the active membership of the organization who would be eligible for the special group recognition license plate.

(8) Written documentation evidencing that the organization is not-for-profit in the manner provided in section 6 of this rule.

(9) A list of the names and addresses of all persons who have submitted applications to the organization for the group's proposed special group recognition plate.

(10) Any other application or applications for the issuance of a special group recognition license plate and any other documentation or other information that the bureau deems necessary to determine whether the organization qualifies for special group recognition status.

(c) No petition will be considered until all of the information in this section is filed with the bureau. The bureau will notify the organization not later than June 1 of the calendar year in which the petition is filed regarding whether the petition has been approved or not approved.

(d) The bureau may deny an application under this section if the group's submitted list of five hundred (500) individuals, who purportedly submitted applications to the organization for its proposed special group recognition license plate, contains one (1) or more names of individuals who have not applied for the plate. (*Bureau of Motor Vehicles; 140 IAC 2-4-2; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2673; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-4-3 Submission of list of applicants; extension; expenses (Repealed)

Sec. 3. (*Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-4-3.5 Reimbursement of expenses

Authority: IC 9-14-2-2

Affected: IC 9-18-25-5

Sec. 3.5. If the bureau approves an organization's petition for the special group recognition license plate, the organization must pay for all of the plate's design, display, and production costs. (*Bureau of Motor Vehicles; 140 IAC 2-4-3.5; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-4-4 Surety bond and minimum plate sales

Authority: IC 9-14-2-2; IC 9-18-25-15

Affected: IC 9-18-25

Sec. 4. (a) If the bureau approves a group's petition, the organization must submit a bond issued by a surety authorized to transact business in Indiana. The bond must be in the amount of six thousand dollars (\$6,000) and may not be canceled without the bureau's approval.

(b) If fewer than five hundred (500) plates are sold in the first year in which the plate is available, the bond must be conditioned for payments to the bureau according to the following formula:

$$(500 - \text{number of plates sold}) \times \$12$$

(c) If five hundred (500) of the new special group recognition plates are sold in the first year in which the plate is available, the bond will be returned to the organization.

(d) If fewer than five hundred (500) plates are sold in the first year in which the plate is available, submission of a bond will be required for each subsequent year until the group satisfies the requirements of IC 9-18-25-15. (*Bureau of Motor Vehicles; 140 IAC 2-4-4; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2674; readopted filed Oct 17, 2001, 3:52 p.m.: 25 IR 910; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-4-5 Plate design requirements and costs

Authority: IC 9-14-2-2

Affected: IC 9-18-25

Sec. 5. Prior to August 1 of the calendar year immediately preceding the calendar year of issuance of the special group recognition license plate, the organization must submit camera-ready artwork to the bureau to be used for plate production. (*Bureau of Motor Vehicles; 140 IAC 2-4-5; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2674; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-4-6 Not-for-profit

Authority: IC 9-14-2-2; IC 9-13-2-170

Affected: IC 9-18-25

Sec. 6. A group petitioning for a special group recognition license plate must show its not-for-profit status by a determination letter from the Internal Revenue Service (letter 947 or equivalent) as to the organization's qualification for exemption from taxation under Section 501 of the Internal Revenue Code. (*Bureau of Motor Vehicles; 140 IAC 2-4-6; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2675; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-4-7 Nondiscriminatory; nonrecreational

Authority: IC 9-14-2-2

Affected: IC 9-18-25

Sec. 7. (a) An organization participating in the special group recognition license plate program must not discriminate in its membership practices, activities, or provision of services to its community in contravention of federal, state, or local law, regulation, decree, or order.

(b) Organizations predominantly recreational in purpose will not be eligible for inclusion in the special group recognition plate program. (*Bureau of Motor Vehicles; 140 IAC 2-4-7; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2675; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA*)

140 IAC 2-4-8 Separate, unique organization (Repealed)

Sec. 8. *(Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

140 IAC 2-4-9 Loss of status; renewal process

Authority: IC 9-14-2-2; IC 9-18-2-47

Affected: IC 9-18-25-15

Sec. 9. (a) The bureau may terminate an organization's qualification for the special group recognition license plate program if the group fails to comply with the program's requirements.

(b) The bureau may consider an organization's failure to meet the requirements of IC 9-18-25-15 or this rule when the bureau reviews any subsequent petition by that organization for participation in the special group recognition license plate program.

(c) An organization participating in the special group recognition plate program shall indicate its intent to remain in the program for a subsequent plate cycle, in writing, to the bureau prior to April 1 of the calendar year immediately preceding the beginning of the next plate cycle. *(Bureau of Motor Vehicles; 140 IAC 2-4-9; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2675; readopted filed Oct 17, 2001, 3:52 p.m.: 25 IR 911; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

140 IAC 2-4-10 Miscellaneous provisions

Authority: IC 9-14-2-2

Affected: IC 9-13-2-170; IC 9-18-25

Sec. 10. The commissioner may waive one (1) or more of the requirements contained in this rule if, in his or her determination, the organization qualifies for special group status under IC 9-13-2-170 but, due to the organization's unique nature, it cannot satisfy all of this rule's requirements. The organization shall have the burden of providing written proof that the organization is entitled to a waiver under this section. *(Bureau of Motor Vehicles; 140 IAC 2-4-10; filed Jun 16, 1995, 3:30 p.m.: 18 IR 2675; readopted filed Jul 30, 2001, 10:24 a.m.: 24 IR 4228; readopted filed Nov 14, 2007, 1:31 p.m.: 20071212-IR-140070562RFA; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)*

Rule 5. Personalized License Plates

140 IAC 2-5-1 Application for personalized license plates

Authority: IC 9-14-2-2; IC 9-18-15-14

Affected: IC 9-18

Sec. 1. (a) To apply for a new PLP or to renew an existing PLP, an applicant must submit a fully completed bureau approved PLP application form.

(b) In addition to any other application requirements, an applicant must provide the following information:

- (1) The vehicle owner or lessee's name.
- (2) The vehicle owner's or lessee's mailing address.
- (3) The vehicle's make, model, and year.
- (4) The vehicle's identification number.
- (5) The vehicle's current license plate number.
- (6) The vehicle's current registration expiration date.
- (7) The desired numbers or letters, or both, combination to appear on the PLP.
- (8) The meaning or message of the requested PLP numbers or letters, or both, combination.

(Bureau of Motor Vehicles; 140 IAC 2-5-1; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA)

140 IAC 2-5-2 Review of personalized license plate application (Repealed)

Sec. 2. *(Repealed by Bureau of Motor Vehicles; filed Nov 12, 2009, 3:44 p.m.: 20091209-IR-140090169FRA)*

140 IAC 2-5-3 Notice of denial of personalized license plate application or renewal

Authority: IC 9-14-2-2; IC 9-18-15-14

Affected: IC 4-21.5-3-1; IC 9-18

Sec. 3. The bureau shall notify a person if the bureau denies an application for a new PLP, or a renewal of an existing PLP as set forth in IC 4-21.5-3-1. (*Bureau of Motor Vehicles; 140 IAC 2-5-3; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-5-4 Revocation of personalized license plate

Authority: IC 9-14-2-2; IC 9-18-15-14

Affected: IC 4-21.5-3-1; IC 9-18

Sec. 4. (a) The bureau may revoke a previously issued PLP if the bureau:

(1) receives a substantial number of complaints regarding the previously issued PLP; and

(2) determines the previously issued PLP contains references or expressions that Indiana law prohibits.

(b) The bureau shall notify a person of the bureau's revoking a previously issued PLP under IC 4-21.5-3-1.

(c) A person shall return the revoked PLP to the bureau within thirty (30) days of the date of the notice sent under subsection (b) unless the person timely requests a petition for an administrative review of the bureau's revocation decision. (*Bureau of Motor Vehicles; 140 IAC 2-5-4; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA; filed Nov 12, 2009, 3:44 p.m.: 20091209-IR-140090169FRA*)

140 IAC 2-5-5 Refund of personalized license plate fees

Authority: IC 9-14-2-2; IC 9-18-15-14

Affected: IC 9-18

Sec. 5. (a) The bureau shall refund the amount of the PLP fee and the prorated amount of the special annual renewal fee, if any, to the person holding the revoked PLP.

(b) Instead of a refund, the person whose PLP the bureau revoked may request that the bureau issue the person a different PLP. The person shall apply for the subsequent PLP as prescribed under this rule. (*Bureau of Motor Vehicles; 140 IAC 2-5-5; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-5-6 Petition for administrative review

Authority: IC 4-21.5-3-6; IC 4-21.5-3-7; IC 9-14-2-2; IC 9-18-15-14

Affected: IC 9-18

Sec. 6. (a) A person may seek administrative review of the bureau's decision to reject an application for or renewal of a PLP, or a revocation of a previously issued PLP under IC 4-21.5-3-7.

(b) The bureau's PLP rejection or revocation decisions shall become final unless the person timely files a written petition for an administrative review up to eighteen (18) days after the notice date. (*Bureau of Motor Vehicles; 140 IAC 2-5-6; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

140 IAC 2-5-7 Procedure for administrative review

Authority: IC 9-14-2-2; IC 9-18-15-14

Affected: IC 9-18

Sec. 7. The bureau shall conduct an administrative review of the bureau's decision to reject an application for, or a renewal of, a PLP, or the revocation of a previously issued PLP, under 140 IAC 1. (*Bureau of Motor Vehicles; 140 IAC 2-5-7; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)

EXCISE TAX AND REGISTRATION

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