

## ARTICLE 2. EXCISE TAX AND REGISTRATION

### Rule 1. Administration of Excise Tax and Registration

#### 140 IAC 2-1-0.5 Definitions

Authority: IC 9-13-2-58; IC 9-14-8-3

Affected: IC 6-6-5-1; IC 9-13-2-124; IC 9-13-2-125; IC 9-13-2-170

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

(b) "Bureau" refers to the bureau of motor vehicles.

(c) "Commissioner" refers to the commissioner of the bureau of motor vehicles.

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

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

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

(g) "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.

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

(i) "Vehicle" has the meaning set forth in IC 6-6-5-1. (*Bureau of Motor Vehicles; 140 IAC 2-1-0.5; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA; readopted filed Nov 3, 2014, 1:43 p.m.: 20141203-IR-140140375RFA; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

#### 140 IAC 2-1-1 Definitions (Repealed)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 (*Repealed by Bureau of Motor Vehicles; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA*)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 and watercraft

Authority: IC 9-14-8-3

Affected: IC 6-6-5; IC 6-6-11

Sec. 2. (a) A vehicle's value used to determine its classification for excise tax purposes in IC 6-6-5 shall be based upon the FADP for each vehicle make and model, based on the information available in the vehicle identification number, at the time that it is first offered for sale in Indiana.

(b) A boat's value used to determine its classification for excise tax purposes of IC 6-6-11 shall be based upon the amount listed on:

(1) the certificate of origin;

(2) the Indiana department of state revenue form that reflects the purchase price;

(3) the boat's value as determined by the manufacturer; or

(4) any other information known to the bureau regarding the boat's value.

(*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; readopted filed Nov 3, 2014, 1:43 p.m.: 20141203-IR-140140375RFA; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

#### 140 IAC 2-1-3 Valuation of unlisted vehicles

Authority: IC 9-14-8-3

Affected: IC 4-21.5; IC 6-6-5-3

Sec. 3. Whenever the FADP of a vehicle does not appear in the publication compiling the manufacturer's price information, which the bureau uses, then the bureau shall classify the vehicle based on information known to the bureau. The registrant may

provide the bureau with receipts to assist in the bureau's valuation, but those receipts are not determinative of the vehicle's tax value. The registrant may seek administrative review under IC 4-21.5 of the bureau's tax value determined under this section. *(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; readopted filed Nov 3, 2014, 1:43 p.m.: 20141203-IR-140140375RFA; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**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 (Repealed)**

Sec. 9.5. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**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 (Repealed)**

Sec. 11. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-12 Thirty-day temporary registration and license plate; issuance (Repealed)**

Sec. 12. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-13 Exchange of previously issued license plates (Repealed)**

Sec. 13. *(Repealed by Bureau of Motor Vehicles; filed Jun 17, 2013, 11:21 a.m.: 20130717-IR-140120377FRA)*

**140 IAC 2-1-14 License plate life cycle**

Authority: IC 9-14-8-3; IC 9-18.1-4-3

Affected: IC 9-18.1-4; IC 9-18.5-3; IC 9-18.5-10

Sec. 14. (a) Except as provided in this section, a license plate has a life cycle of seven (7) registration years from its initial circulation.

(b) The commissioner or the commissioner's designee shall designate the life cycle, not to exceed seven (7) registration years, for the following license plates:

(1) General assembly and state official plates issued under IC 9-18.5-3.

(2) County political party license plates issued under 140 IAC 2-5-8.

(3) Any license plate with a special pull license plate number under 140 IAC 2-5-10 that is controlled by a specialty group or other organization.

(4) Civic event license plates issued under IC 9-18.5-10.

(5) Any plate determined by the commissioner or the commissioner's designee to need a life cycle shorter than seven (7) registration years.

(c) A license plate issued as a permanent plate does not have a fixed license plate life cycle. *(Bureau of Motor Vehicles; 140 IAC 2-1-14; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA; readopted filed Nov 3, 2014, 1:43 p.m.: 20141203-IR-140140375RFA; filed Nov 4, 2015, 1:14 p.m.: 20151202-IR-140150119FRA, eff Jan 1, 2016; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-15 Military vehicle registration (Repealed)**

Sec. 15. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-16 Amateur radio operator license plates (Repealed)**

Sec. 16. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-17 Implement of agriculture (Repealed)**

Sec. 17. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-18 Aggregate registrations (Transferred)**

Sec. 18. *NOTE: Transferred from the Bureau of Motor Vehicles (140 IAC 2-1-18) to the Department of State Revenue (45 IAC 21-1-1) by P.L.293-2013(ts), SECTION 38, effective January 1, 2014. NOTE: Transferred from the Bureau of Motor Vehicles (140 IAC 2-1-18) to the Department of State Revenue (45 IAC 21-1-1) by P.L.212-2014, SECTION 12, effective July 1, 2014.*

**140 IAC 2-1-19 Certificate of registration**

Authority: IC 9-18.1-4-2

Affected: IC 9-18.1-4-2

Sec. 19. A vehicle's certificate of registration shall contain at least the following information:

(1) The name and address of the person leasing the vehicle or who owns the vehicle.

(2) The license plate number assigned to the vehicle.

(3) The make and model of the vehicle.

(4) The dates for which the registration of the vehicle is valid.

*(Bureau of Motor Vehicles; 140 IAC 2-1-19; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-20 License plate format**

Authority: IC 9-18.1-4-3

Affected: IC 9-18.1-4-3; IC 9-18.1-4-4

Sec. 20. (a) The bureau may issue stickers that are to be attached to the license plate. These stickers are proof of registration and shall be considered part of the license plate.

(b) A license plate shall include the following:

(1) The unique registration number assigned to the vehicle.

(2) For passenger motor vehicles, a number designating the owner's county of residence at the time of registration.

(3) The expiration date for the registration of the vehicle.

(c) Upon receipt of a sticker that is to be attached to the license plate, a person must securely affix the sticker to the license plate. A sticker with a new expiration date must be securely affixed so that the sticker covers the previous registration expiration date.

(d) A person that fails to display a sticker when required by this rule violates IC 9-18.1-4-4.

(e) A person that displays a license plate that is upside down or inverted violates IC 9-18.1-4-4. *(Bureau of Motor Vehicles; 140 IAC 2-1-20; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-1-21 Fee for reinstatement following toll violation**

Authority: IC 9-14-8-3

Affected: IC 9-18.1-3-7

Sec. 21. The bureau shall not impose a separate fee to reinstate an annual registration that was withheld under IC 9-18-2-17(c) (before its expiration) or IC 9-18.1-3-7. *(Bureau of Motor Vehicles; 140 IAC 2-1-21; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**Rule 2. Semitrailers (Repealed)**

*(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**Rule 3. Ninety Day Temporary Registration Permits; Issuance**

**140 IAC 2-3-1 Proof of foreign citizenship (Repealed)**

Sec. 1. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-3-2 Proof of state of manufacture (Repealed)**

Sec. 2. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-3-3 Proof of intent (Repealed)**

Sec. 3. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**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 (Repealed)**

Sec. 5. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-3-6 Display of permit (Repealed)**

Sec. 6. *(Repealed by Bureau of Motor Vehicles; filed Jun 17, 2013, 11:21 a.m.: 20130717-IR-140120377FRA)*

**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 (Repealed)**

Sec. 1. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-4-2 Petition for special group status (Repealed)**

Sec. 2. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**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 (Repealed)**

Sec. 3.5. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-4-4 Surety bond and minimum plate sales (Repealed)**

Sec. 4. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-4-5 Plate design requirements and costs (Repealed)**

Sec. 5. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-4-6 Not-for-profit (Repealed)**

Sec. 6. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-4-7 Nondiscriminatory; nonrecreational (Repealed)**

Sec. 7. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**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 (Repealed)**

Sec. 9. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-4-10 Miscellaneous provisions (Repealed)**

Sec. 10. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**Rule 5. Distinctive License Plates**

**140 IAC 2-5-1 Application for personalized license plates (Repealed)**

Sec. 1. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**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 (Repealed)**

Sec. 3. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

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

Authority: IC 9-14-8-3

Affected: IC 9-18.5-2

Sec. 4. The bureau may revoke a previously issued PLP as follows:

(1) If the bureau issued a PLP using the same combination of letters and numbers to two (2) customers at the same time in error. In that instance, the bureau shall revoke the PLP of the person who last applied for the PLP.

(2) If the bureau determines the previously issued PLP:

(A) carries a connotation offensive to good taste and decency;

(B) would be misleading; or

(C) is otherwise considered improper for issuance by the bureau.

*(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; readopted filed Nov 24, 2015, 4:18 p.m.: 20151223-IR-140150108RFA; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-5-5 Refund of personalized license plate fees (Repealed)**

Sec. 5. *(Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA)*

**140 IAC 2-5-6 Petition for agency review**

Authority: IC 9-14-8-3

Affected: IC 4-21.5-3-1; IC 4-21.5-3-7; IC 9-18.5-2

Sec. 6. (a) If the bureau denies an application for a new PLP or revokes a previously issued PLP, the bureau shall provide notice to the applicant or PLP holder.

(b) The bureau's PLP rejection or revocation decisions shall become final unless the person timely files a written petition for an agency review up to eighteen (18) days after the notice date.

(c) Unless the PLP applicant or PLP holder timely files a written petition for an agency review, the bureau's PLP rejection or revocation decision shall become final.

(d) The procedures in 140 IAC 1 apply to agency review of the bureau's decision to reject a PLP application or revoke a previously issued PLP. IC 4-21.5-3-1 and IC 4-21.5-3-7 do not apply to proceedings under this section. (*Bureau of Motor Vehicles; 140 IAC 2-5-6; filed Oct 7, 2008, 10:23 a.m.: 20081105-IR-140080215FRA; readopted filed Nov 3, 2014, 1:43 p.m.: 20141203-IR-140140375RFA; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

#### **140 IAC 2-5-7 Procedure for administrative review (Repealed)**

Sec. 7. (*Repealed by Bureau of Motor Vehicles; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

#### **140 IAC 2-5-8 License plates for a county political party**

Authority: IC 9-14-8-3

Affected: IC 9-18.5-2-8

Sec. 8. (a) Any political party who has fielded a candidate for governor in the last statewide general election may qualify to have that political party's county chairs, in conjunction with that political party's state party chair, designate persons to receive county political party license plates.

(b) County political party license plates are special PLPs in the format of:

- (1) a number designating the county;
- (2) a letter denoting the political party that qualifies under subsection (a); and
- (3) a number between one (1) and one hundred (100).

(c) A political party's county chair's designation:

- (1) must be on a form approved by the bureau; and
- (2) may be made only once every four (4) years, on a schedule determined by the bureau.

(d) The bureau shall issue a county political party license plate to a person who:

- (1) otherwise qualifies to register a vehicle;
- (2) presents the bureau with a political party's county chair's designation as provided for in this section; and
- (3) pays the annual personalized license plate fee as provided for in IC 9-18.5-2-8.

(e) A person may not receive a PLP in the same format as a county political party license plate. (*Bureau of Motor Vehicles; 140 IAC 2-5-8; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

#### **140 IAC 2-5-9 Special groups**

Authority: IC 9-14-8-3

Affected: IC 9-18.5-12-13

Sec. 9. 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 under IC 9-18.5-12-13. (*Bureau of Motor Vehicles; 140 IAC 2-5-9; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

#### **140 IAC 2-5-10 Special pulls**

Authority: IC 9-14-8-3

Affected: IC 9-18.1; IC 9-18.5

Sec. 10. Besides the applicable fees in IC 9-18.1 and IC 9-18.5, there is no additional fee for a license plate that:

- (1) is not a PLP;
- (2) follows the standard format of letters and numbers that the bureau uses for a particular license plate type; and

(3) is a specific sequence of letters and numbers outside the bureau's standard method for assigning license plate numbers. (*Bureau of Motor Vehicles; 140 IAC 2-5-10; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

**140 IAC 2-5-11 Civic event license plates**

Authority: IC 9-14-8-3

Affected: IC 8-14-1-1; IC 8-14-10-9; IC 9-14-14-1; IC 9-18.5-10

Sec. 11. (a) The fee for a civic event license plate issued under IC 9-18.5-10 is twenty-one dollars (\$21).

(b) The fee shall be distributed as follows:

(1) Eight dollars (\$8) to the commission fund established in IC 9-14-14-1.

(2) Eight dollars (\$8) to the motor vehicle highway account established in IC 8-14-1-1(1).

(3) Five dollars (\$5) to the crossroads 2000 fund established in IC 8-14-10-9.

(c) The commissioner may waive this fee if, in the commissioner's opinion, the waiver would be in the best interest of the bureau. (*Bureau of Motor Vehicles; 140 IAC 2-5-11; filed Oct 5, 2017, 9:34 a.m.: 20171101-IR-140160492FRA*)

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