

### **IC 6-6-5.1**

#### Chapter 5.1. Excise Tax on Recreational Vehicles and Truck Campers

### **IC 6-6-5.1-1**

#### **Application of chapter**

Sec. 1. This chapter does not apply to the following:

- (1) A vehicle subject to the motor vehicle excise tax under IC 6-6-5.
- (2) A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.
- (3) A mobile home.
- (4) A vehicle assessed under IC 6-1.1-8.
- (5) A vehicle subject to the commercial vehicle excise tax under IC 6-6-5.5.
- (6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.
- (7) A bus (as defined in IC 9-13-2-17(a)).
- (8) A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).
- (9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).
- (10) A vehicle owned or leased and operated by a volunteer emergency ambulance service that:
  - (A) meets the requirements of IC 16-31; and
  - (B) has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
- (11) A vehicle that is exempt from the payment of registration fees under IC 9-18-3-1.
- (12) A farm wagon.
- (13) A recreational vehicle or truck camper in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

*As added by P.L.131-2008, SEC.22.*

### **IC 6-6-5.1-2**

#### **"Bureau"**

Sec. 2. As used in this chapter, "bureau" refers to the bureau of motor vehicles.

*As added by P.L.131-2008, SEC.22.*

### **IC 6-6-5.1-3**

#### **"Last preceding annual excise tax liability"**

Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's last preceding regular annual registration date or to which:

- (1) the recreational vehicle would have been subject if the recreational vehicle had been registered; or

(2) the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana; on the owner's last preceding regular annual registration date.  
*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-4**

**"Mobile home"**

Sec. 4. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.  
*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-5**

**"Owner"**

Sec. 5. As used in this chapter, "owner" means:

- (1) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or
- (2) in the case of a truck camper, the person holding title to the truck camper.

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-6**

**"Recreational vehicle"**

Sec. 6. As used in this chapter, "recreational vehicle" has the meaning set forth in IC 9-13-2-150(a).  
*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-7**

**"Trailer"**

Sec. 7. As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h).  
*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-8**

**"Truck camper"**

Sec. 8. As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.  
*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-9**

**"Vehicle"**

Sec. 9. As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a).  
*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-10**

**License excise tax; imposition; property tax assessment disallowed**

Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax on recreational vehicles and truck campers. The excise tax is imposed instead of the ad valorem property tax

levied for state or local purposes but in addition to any registration fees imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009, regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009. *As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-11**

##### **Valuation of vehicles and campers**

Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale in Indiana as a new recreational vehicle or truck camper. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles and truck campers by using:

- (1) the factory advertised delivered price or the port of entry price; or
- (2) any other information available.

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-12**

##### **Vehicle and camper classification**

Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, the bureau shall classify every recreational vehicle and truck camper in its proper class by value according to the following classification plan:

Class	I	less than \$2,250	
Class	II	at least \$ 2,250	but less than \$ 4,000
Class	III	at least \$ 4,000	but less than \$ 7,000
Class	IV	at least \$ 7,000	but less than \$ 10,000
Class	V	at least \$10,000	but less than \$ 15,000
Class	VI	at least \$15,000	but less than \$ 22,000
Class	VII	at least \$22,000	but less than \$ 30,000
Class	VIII	at least \$30,000	but less than \$ 42,500
Class	IX	at least \$42,500	but less than \$ 50,000
Class	X	at least \$50,000	but less than \$ 60,000
Class	XI	at least \$60,000	but less than \$ 70,000
Class	XII	at least \$70,000	but less than \$ 80,000

Class	XIII	at least \$80,000	but less than \$ 90,000
Class	XIV	at least \$90,000	but less than \$100,000
Class	XV	at least \$100,000	but less than \$150,000
Class	XVI	at least \$150,000	but less than \$200,000
Class	XVII	at least \$200,000	

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-13**

**Excise tax schedule; amount of tax; credit for certain unused property tax deductions**

Sec. 13. (a) Subject to any reductions permitted under this chapter, the amount of tax imposed under this chapter on a recreational vehicle or truck camper is prescribed by the schedule set out in subsection (c). The amount of tax imposed by this chapter is determined using:

- (1) the classification of the recreational vehicle or truck camper under section 12 of this chapter; and
- (2) the age of the recreational vehicle or truck camper.

(b) If a person who owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter and any part of the deduction is unused after allowance of the deduction on real property and personal property owned by the person, the person is entitled to a credit that reduces the annual tax imposed by this chapter. The amount of the credit is determined by multiplying the amount of the unused deduction by two (2) and dividing the result by one hundred (100). The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this subsection. The statement shall be presented to and retained by the bureau to support the credit.

(c) The tax schedule for each class of recreational vehicles and truck campers is as follows:

Year of Manufacture	I	II	III	IV	V
1st	\$15	\$36	\$50	\$59	\$103
2nd	12	31	43	51	91
3rd	12	26	35	41	75
4th	12	20	28	38	62
5th	12	15	20	34	53
6th	12	12	15	26	41
7th	12	12	12	16	32
8th	12	12	12	13	21
9th	12	12	12	12	13
10th	12	12	12	12	12
and thereafter					
Year of Manufacture	VI	VII	VIII		
1st	\$164	\$241	\$346		
2nd	148	212	302		

3rd	131	185	261		
4th	110	161	223		
5th	89	131	191		
6th	68	108	155		
7th	53	86	126		
8th	36	71	97		
9th	23	35	48		
10th	12	12	17		
and thereafter					
Year of					
Manufacture	IX	X	XI	XII	
1st	\$470	\$667	\$879	\$1,045	
2nd	412	572	763	907	
3rd	360	507	658	782	
4th	307	407	574	682	
5th	253	341	489	581	
6th	204	279	400	475	
7th	163	224	317	377	
8th	116	154	214	254	
9th	55	70	104	123	
10th	25	33	46	55	
and thereafter					
Year of					
Manufacture	XIII	XIV	XV	XVI	XVII
1st	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
2nd	1,072	1,236	1,401	1,566	2,060
3rd	924	1,066	1,208	1,350	1,777
4th	806	929	1,053	1,177	1,549
5th	687	793	898	1,004	1,321
6th	562	648	734	821	1,080
7th	445	514	582	651	856
8th	300	346	392	439	577
9th	146	168	190	213	280
10th	64	74	84	94	123
and thereafter.					

(d) Each recreational vehicle or truck camper shall be taxed as a recreational vehicle or truck camper in its first year of manufacture throughout the calendar year in which a recreational vehicle or truck camper of that make and model is first offered for sale in Indiana. However, a recreational vehicle or truck camper of a make and model first offered for sale in Indiana after August 1 of any year continues to be taxed as a recreational vehicle or truck camper in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the recreational vehicle or truck camper shall be considered to have aged one (1) year as of January 1 of each year.

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-14**

#### **Payment of tax; registration of vehicle or camper**

Sec. 14. (a) Except as otherwise provided in this chapter, the tax imposed on a recreational vehicle by this chapter is payable for each registration year by the owner with respect to a recreational vehicle required to be registered for the registration year as provided in the state motor vehicle laws. Except as provided in section 15 of this chapter, the tax is due on or before the regular annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax shall be paid to the bureau at the time the recreational vehicle is registered by the owner as provided in the state motor vehicle registration laws. A recreational vehicle subject to taxation under this chapter shall be registered by the owner as being taxable in the county of the owner's residence. The payment of the tax imposed by this chapter is a condition to the right to register or reregister the recreational vehicle and is in addition to all other conditions prescribed by law.

(b) The tax imposed on a truck camper by this chapter is due on or before the annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax on the truck camper must be paid to the bureau. A truck camper subject to taxation under this chapter is taxable in the county of the owner's residence.

(c) A voucher from the department of state revenue showing payment of the tax imposed by this chapter may be accepted by the bureau instead of a payment under subsection (a).

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-15**

##### **Recreational vehicles; proration of tax; credits; refund for destroyed vehicle not replaced**

Sec. 15. (a) This section applies only to recreational vehicles.

(b) With respect to a recreational vehicle that has been acquired, has been brought into Indiana, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the recreational vehicle is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the recreational vehicle is acquired, is brought into Indiana, or otherwise becomes subject to registration. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid at the time of the registration of the recreational vehicle.

(c) If a recreational vehicle is acquired, is brought into Indiana, or for any other reason becomes subject to registration after January 1 of any year, the owner may pay the applicable registration fee on the recreational vehicle as provided in the state motor vehicle registration laws and may pay any excise tax due on the recreational

vehicle for the remainder of the annual registration year and simultaneously register the recreational vehicle and pay the applicable registration fee and the excise tax due for the next succeeding annual registration year.

(d) Except as provided in subsection (h), a reduction in the applicable annual excise tax may not be allowed to an Indiana resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the first day of the applicant's annual registration period. A recreational vehicle that is owned by an Indiana resident applicant and that was located in and registered for use in another state during the same calendar year is entitled to the same reduction when registered in Indiana.

(e) The owner of a recreational vehicle who sells the recreational vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the recreational vehicle; minus
- (2) eight and thirty-three hundredths percent (8.33%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(f) Subject to the requirements of subsection (g), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to eight and thirty-three hundredths percent (8.33%) of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special

account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of damages suffered by the recreational vehicle exceeds the recreational vehicle's fair market value.

(g) To claim a refund under subsection (f) for a recreational vehicle that is destroyed, the owner of the recreational vehicle must present to the bureau a valid registration for the recreational vehicle within ninety (90) days after the date that the recreational vehicle is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(h) If the name of the owner of a recreational vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the recreational vehicle shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change, the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's excise tax liability computed as of the time the owner would have been required to register if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month.

*As added by P.L.131-2008, SEC.22. Amended by P.L.87-2010, SEC.1.*

#### **IC 6-6-5.1-16**

#### **Truck campers; proration of tax; credits; refund for destroyed camper not replaced**

Sec. 16. (a) This section applies only to truck campers.

(b) With respect to a truck camper that has been acquired, has

been brought into Indiana, or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid within thirty (30) days after the date on which the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter.

(c) If a truck camper is acquired, is brought into Indiana, or for any other reason becomes subject to taxation under this chapter after January 1 of any year, the owner may pay any excise tax due on the truck camper for the remainder of the annual registration year and simultaneously pay the excise tax due for the next succeeding annual registration year.

(d) The owner of a truck camper who sells the truck camper in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the truck camper; reduced by
- (2) eight and thirty-three hundredths percent (8.33%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other truck camper acquired by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover the costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the truck camper must present to the bureau proof of sale of the truck camper.

(e) Subject to the requirements of subsection (f), if a truck camper is destroyed in a year in which the owner has paid the tax imposed by this chapter and the truck camper is not replaced by a replacement truck camper for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to eight and thirty-three hundredths percent (8.33%) of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.

(2) A statement of proof of destruction on an affidavit furnished by the bureau.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed truck camper. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a truck camper is considered destroyed if the cost of repair of damages suffered by the truck camper exceeds the truck camper's fair market value.

(f) To claim a refund under subsection (e) for a truck camper that is destroyed, the owner of the truck camper must present to the bureau a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days after the date that the truck camper is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(g) If the name of the owner of a truck camper is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner for the truck camper shall be adjusted as follows:

(1) If the name change requires the owner to register a motor vehicle sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change, the truck camper is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the owner's excise tax liability computed as of the time the owner would have been required to register a motor vehicle if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register a motor vehicle if there had been no name change and ending before the owner's new regular annual registration month.

*As added by P.L.131-2008, SEC.22. Amended by P.L.87-2010,*

SEC.2.

**IC 6-6-5.1-17**

**Recreational vehicles; refund of taxes paid for vehicle used in another state**

Sec. 17. (a) This section applies only to recreational vehicles.

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date, the owner:

- (1) registers the recreational vehicle for use in another state; and
- (2) pays tax for use of the recreational vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year; minus
- (2) eight and thirty-three hundredths percent (8.33%) of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month beginning after the date the annual license excise tax was due and ending before the date the owner registered the recreational vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

- (1) a request for a refund on a form furnished by the bureau; and
- (2) proof that a tax described in subsection (b)(2) was paid.

*As added by P.L.131-2008, SEC.22. Amended by P.L.87-2010, SEC.3.*

**IC 6-6-5.1-18**

**Truck campers; refund of taxes paid for camper used in another state**

Sec. 18. (a) This section applies only to truck campers.

(b) The owner of a truck camper is entitled to a refund of taxes paid under this chapter if, after the owner's regular vehicle registration date:

- (1) the owner moves and registers the truck on which the truck camper is installed for use in another state;
- (2) the owner pays tax for use of the truck camper to another state for the same period for which the tax was paid under this chapter; and
- (3) the truck camper is located and used in the other state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual excise tax paid for use of the truck camper by the owner of the truck camper for the year; minus
- (2) eight and thirty-three hundredths percent (8.33%) of the annual excise tax paid for use of the truck camper for each full

or partial calendar month beginning after the date the annual excise tax was due and ending before the date the owner registered the truck for use in another state.

*As added by P.L.131-2008, SEC.22. Amended by P.L.87-2010, SEC.4.*

#### **IC 6-6-5.1-19**

##### **Tax credit or refund claim; inspection of records; improperly allowed claims**

Sec. 19. (a) To claim a credit or refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, were properly allowed against the excise tax imposed on a recreational vehicle or truck camper owned by the person.

(c) If the bureau determines that a credit or refund, or both, were improperly allowed for a recreational vehicle or truck camper, the person who claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the person resides. However, a penalty collected under this subsection shall be retained by the bureau.

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-20**

##### **Registration form; schedules**

Sec. 20. (a) The bureau shall include on all registration forms for recreational vehicles suitable spaces for the applicant's Social Security number or federal tax identification number, the amount of the registration fee, the amount of excise tax, the amount of a credit, if any, provided under section 13 of this chapter, and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the recreational vehicle. The forms must include spaces for showing the county, city or town, township, and address of the owner's residence.

(b) The bureau shall list on all registration forms for recreational vehicles the amount of registration fees and taxes due. In addition, the bureau shall prepare by December 1 of each year a schedule showing the excise tax payable on each make and model of recreational vehicle or truck camper.

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-21**

##### **License branches; administration and collection of taxes; report; distribution of credited delinquent taxes**

Sec. 21. (a) The bureau, in the administration and collection of the tax imposed by this chapter, may use the services and facilities of license branches operated under IC 9-16 in the bureau's administration of the state motor vehicle registration laws. The license branches may be used in the manner and to the extent the bureau considers necessary and proper to implement and effectuate the administration and collection of the excise tax imposed by this chapter. However, if the bureau uses the license branches in the collection of excise taxes, the following apply:

(1) The excise taxes collected by each license branch, less any refunds made by the license branch, shall be deposited daily by the license branch in a separate account in a depository designated by the state board of finance. The county treasurer of the county for which the collections are due may withdraw funds from the account at least two (2) times each week. The county treasurer is responsible for the safekeeping and investment of money withdrawn by the county treasurer under this subdivision. Before the eleventh day of the month following the month in which the collections are made, the bureau shall report the excise taxes collected and refunds made outside the county to the county treasurer of the county to which the collections are due and the refunds apply. The bureau shall forward a copy of the excise tax report to the county auditor of the county.

(2) A license branch shall each week forward a report to the county auditor of the county to which the collections are due, showing the excise tax collected by the license branch on each recreational vehicle or truck camper, each refund made by the license branch on a recreational vehicle or truck camper, and a copy of each registration certificate for all collections and refunds of excise tax by the license branch within the county.

(3) Each license branch shall report to the bureau all excise taxes collected and refunds made by the license branch under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches. The bureau may:

(A) self-insure to cover the activities of the license branches;  
or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered on which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(B) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund to the credit of the county in which the person resides. The amount shall be reported to the bureau on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if a bank card or credit card vendor charges a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from a person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(b) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of taxes collected under this chapter for each county for the preceding year.

(c) On or before May 10 and November 10 of each year, the auditor of state shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any interest or penalty described in subsection (a)(7);

that have been credited to the county under subsection (a). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 22 of this chapter.

(d) The insurance commissioner shall prescribe the form of the bonds or crime insurance policies required by this section.

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-22**

##### **Collection procedures; duties of county officials; distribution**

Sec. 22. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the tax imposed by this chapter. The necessary forms and records are subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the county treasurer and county auditor to make advances before the time of final settlement of property taxes in the same manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The amount collected shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) The determination under subsection (c) shall be made from copies of vehicle registration forms and receipts for excise taxes paid on truck campers furnished by the bureau. Before the determination, the county assessor shall, from copies of registration forms and receipts, verify information pertaining to legal residence of persons owning taxable recreational vehicles and truck campers from the county assessor's records, to the extent the verification can be made. The county assessor shall further identify and verify from the assessor's records the taxing units within which the persons reside.

(e) Verifications under subsection (d) shall be completed not later than thirty (30) days after receipt of vehicle registration forms and receipts by the county assessor. The county assessor shall certify the information to the county auditor for the county auditor's use when the information is checked and completed.

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-23**

##### **Verification of taxes collected for each taxing unit**

Sec. 23. The county auditor shall, from the copies of vehicle registration forms and truck camper receipts furnished by the bureau, verify and determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The bureau shall verify the collections reported by the branches and provide the county auditor adequate and accurate audit information, registration form information, truck camper receipts, records, and materials to support the proper assessment, collection, and refund of excise taxes under this chapter.

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-24****Political subdivisions; estimates of amounts to be distributed**

Sec. 24. The county auditor shall, not later than August 1 of a year, furnish to the proper officer of each political subdivision an estimate of the money to be distributed to the taxing units under this chapter during the next calendar year. The budget of each political subdivision must show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-25****Registration without payment of tax; offenses**

Sec. 25. (a) An owner of a recreational vehicle who knowingly registers the recreational vehicle without paying the tax required by this chapter commits a Class B misdemeanor.

(b) An employee of the bureau or a branch manager or employee of a license branch office who recklessly issues a registration on any recreational vehicle without collecting the tax required to be collected under this chapter with the registration commits a Class B misdemeanor.

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-26****Registration without payment of tax; void registration**

Sec. 26. The registration of a recreational vehicle registered without payment of the tax imposed by this chapter is void. The bureau shall take possession of the registration certificate, license plate, and other evidence of registration until the owner pays the delinquent taxes and an additional fee of ten dollars (\$10) to compensate the bureau for performing the additional duties.

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-27****Bureau contract for collection of tax**

Sec. 27. In the administration and collection of the taxes imposed by this chapter, the bureau may contract with a collection agency that is authorized to collect and receive property taxes on behalf of the county treasurer. A collection agency with which the bureau contracts may collect on behalf of the bureau the taxes imposed by this chapter and the registration fees and charges as the bureau directs. A collection agency that contracts with the bureau under this section shall comply with the requirements concerning the collection of property taxes on behalf of county treasurers and other requirements, including the posting of a bond, as may be established by the bureau.

*As added by P.L.131-2008, SEC.22.*

**IC 6-6-5.1-28****Limitation on indebtedness of political or municipal corporations; effect**

Sec. 28. (a) The tax imposed by this chapter is equal to an average property tax rate of two dollars (\$2) on each one hundred dollars (\$100) of taxable value.

(b) For purposes of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, recreational vehicles and truck campers subject to the tax under this chapter are considered to be taxable property within each political or municipal corporation where the owner resides.

(c) The assessed valuation of recreational vehicles and truck campers subject to the tax under this chapter shall be determined by multiplying the amount of the tax by one hundred (100) and dividing the result by two dollars (\$2).

*As added by P.L.131-2008, SEC.22.*

#### **IC 6-6-5.1-29**

##### **Consolidation of taxes for taxpayers owning more than one vehicle or camper**

Sec. 29. In the administration and collection of the tax imposed by this chapter, the bureau may coordinate and consolidate the collection of the taxes imposed on all recreational vehicles and truck campers owned by a taxpayer following procedures the bureau considers reasonable and feasible, including the revocation of all registrations of recreational vehicles registered by the owner if the owner willfully fails and refuses to pay the tax imposed by this chapter. Upon a revocation of registration, the bureau shall notify the department of state revenue of the name and address of the taxpayer.

*As added by P.L.131-2008, SEC.22.*