

IC 6-6-5.5

Chapter 5.5. Commercial Vehicle Excise Tax

IC 6-6-5.5-1

Definitions

Sec. 1. (a) Unless defined in this section, terms used in this chapter have the meaning set forth in the International Registration Plan or in IC 6-6-5 (motor vehicle excise tax). Definitions set forth in the International Registration Plan, as applicable, prevail unless given a different meaning in this section or in rules adopted under authority of this chapter. The definitions in this section apply throughout this chapter.

(b) As used in this chapter, "base revenue" means the minimum amount of commercial vehicle excise tax revenue that a taxing unit will receive in a year.

(c) As used in this chapter, "commercial vehicle" means any of the following:

(1) An Indiana-based vehicle subject to apportioned registration under the International Registration Plan.

(2) A vehicle subject to apportioned registration under the International Registration Plan and based and titled in a state other than Indiana subject to the conditions of the International Registration Plan.

(3) A truck, road tractor, tractor, trailer, semitrailer, or truck-tractor subject to registration under IC 9-18.

(d) As used in this chapter, "declared gross weight" means the weight at which a vehicle is registered with:

(1) the bureau; or

(2) the International Registration Plan.

(e) As used in this chapter, "department" means the department of state revenue.

(f) As used in this chapter, "fleet" means one (1) or more apportionable vehicles.

(g) As used in this chapter, "gross weight" means the total weight of a vehicle or combination of vehicles without load, plus the weight of any load on the vehicle or combination of vehicles.

(h) As used in this chapter, "Indiana-based" means a vehicle or fleet of vehicles that is base-registered in Indiana under the terms of the International Registration Plan.

(i) As used in this chapter, "in-state miles" means the total number of miles operated by a commercial vehicle or fleet of commercial vehicles in Indiana during the preceding year.

(j) As used in this chapter, "motor vehicle" has the meaning set forth in IC 9-13-2-105(a).

(k) As used in this chapter, "owner" means the person in whose name the commercial vehicle is registered under IC 9-18 or the International Registration Plan.

(l) As used in this chapter, "preceding year" means a period of twelve (12) consecutive months fixed by the department which shall be within the eighteen (18) months immediately preceding the

commencement of the registration year for which proportional registration is sought.

(m) As used in this chapter, "road tractor" has the meaning set forth in IC 9-13-2-156.

(n) As used in this chapter, "semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(o) As used in this chapter, "tractor" has the meaning set forth in IC 9-13-2-180.

(p) As used in this chapter, "trailer" has the meaning set forth in IC 9-13-2-184(a).

(q) As used in this chapter, "truck" has the meaning set forth in IC 9-13-2-188(a).

(r) As used in this chapter, "truck-tractor" has the meaning set forth in IC 9-13-2-189(a).

(s) As used in this chapter, "vehicle" means a motor vehicle, trailer, or semitrailer subject to registration under IC 9-18 as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state.

As added by P.L.181-1999, SEC.2. Amended by P.L.182-2009(ss), SEC.238.

IC 6-6-5.5-2

Applicability of chapter

Sec. 2. (a) Except as provided in subsection (b), this chapter applies to all commercial vehicles.

(b) This chapter does not apply to the following:

(1) Vehicles owned or leased and operated by the United States, the state, or political subdivisions of the state.

(2) Mobile homes and motor homes.

(3) Vehicles assessed under IC 6-1.1-8.

(4) Buses subject to apportioned registration under the International Registration Plan.

(5) Vehicles subject to taxation under IC 6-6-5.

(6) Vehicles owned or leased and operated by a postsecondary educational institution described in IC 6-3-3-5(d).

(7) Vehicles owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).

(8) Vehicles 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 that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).

(9) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1.

(10) Farm wagons.

(11) A vehicle in the inventory of vehicles held for sale by a manufacturer, distributor, or dealer in the course of business.

As added by P.L.181-1999, SEC.2. Amended by P.L.14-2000, SEC.19; P.L.2-2007, SEC.127.

IC 6-6-5.5-3

Imposition; apportionment; applicability of IC 6-8.1; exemption from personal property and ad valorem taxes

Sec. 3. (a) There is imposed an annual license excise tax upon commercial vehicles, which tax shall be in lieu of the ad valorem property tax levied for state or local purposes, but in addition to any registration fees imposed on such vehicles.

(b) Owners of commercial vehicles paying an apportioned registration to the state under the International Registration Plan shall pay an apportioned excise tax calculated by dividing in-state actual miles by total fleet miles generated during the preceding year. If in-state miles are estimated for purposes of proportional registration, these miles are divided by total actual and estimated fleet miles.

(c) The tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.

(d) No commercial vehicle subject to taxation under this chapter shall be assessed as personal property for the purpose of the assessment and levy of personal property taxes or shall be subject to ad valorem taxes first due and payable in 2001 or thereafter, whether or not such vehicle is in fact registered pursuant to the motor vehicle registration laws. No person shall be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle that is subject to the tax imposed by this chapter.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-4

Tax on trucks and tractors not used with semitrailers, traction engines, and similar vehicles used for hauling for calendar year 2000

Sec. 4. For calendar year 2000, the excise tax for a truck and a tractor not used with a semitrailer, a traction engine, or other similar vehicle used for hauling purposes is as follows, based on the declared gross weight of the vehicle:

DECLARED GROSS WEIGHT (Pounds)		
Greater than	Equal to or less than	Tax
11,000 lbs	16,000 lbs	\$ 11
16,000 lbs	20,000 lbs	\$ 14
20,000 lbs	23,000 lbs	\$ 19
23,000 lbs	26,000 lbs	\$ 19
26,000 lbs	30,000 lbs	\$ 23
30,000 lbs	36,000 lbs	\$ 33
36,000 lbs	42,000 lbs	\$ 40
42,000 lbs	48,000 lbs	\$ 50
48,000 lbs	54,000 lbs	\$ 58
54,000 lbs	60,000 lbs	\$ 64
60,000 lbs	66,000 lbs	\$ 68
Over 66,000 lbs		\$ 76

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-5**Tax on tractors used with semitrailers for calendar year 2000**

Sec. 5. For calendar year 2000, the excise tax for a tractor used with a semitrailer is as follows, based on the declared gross weight of the tractor-semitrailer combination:

DECLARED GROSS WEIGHT (Pounds)		
Greater than	Equal to or less than	Tax
0 lbs	20,000 lbs	\$ 13
20,000 lbs	26,000 lbs	\$ 25
26,000 lbs	30,000 lbs	\$ 31
30,000 lbs	36,000 lbs	\$ 39
36,000 lbs	42,000 lbs	\$ 43
42,000 lbs	48,000 lbs	\$ 52
48,000 lbs	54,000 lbs	\$ 57
54,000 lbs	60,000 lbs	\$ 63
60,000 lbs	66,000 lbs	\$ 69
66,000 lbs	72,000 lbs	\$ 77
72,000 lbs	74,000 lbs	\$ 83
74,000 lbs	76,000 lbs	\$ 92
76,000 lbs	78,000 lbs	\$ 98
Over 78,000 lbs		\$107

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-6**Tax on semitrailers for calendar year 2000**

Sec. 6. (a) For calendar year 2000, the excise tax for a semitrailer, including a semitrailer converted to a full trailer through the use of a converter dolly, is one dollar (\$1).

(b) For calendar year 2000, the excise tax for a trailer having a gross weight in excess of three thousand (3,000) pounds is as follows, based on the declared gross weight of the trailer:

DECLARED GROSS WEIGHT (Pounds)		
Greater than	Equal to or less than	Tax
3,000 lbs	5,000 lbs	\$ 1
5,000 lbs	7,000 lbs	\$ 2
7,000 lbs	9,000 lbs	\$ 2
9,000 lbs	12,000 lbs	\$ 6
12,000 lbs	16,000 lbs	\$ 9
16,000 lbs	22,000 lbs	\$ 13
Over 22,000 lbs		\$ 18

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-7**Tax on commercial vehicles for calendar years after 2000**

Sec. 7. (a) For calendar years that begin after December 31, 2000, the annual excise tax for a commercial vehicle will be determined by the motor carrier services division on or before October 1 of each year in accordance with the following formula:

STEP ONE: Determine the total amount of base revenue to be distributed from the commercial vehicle excise tax fund to all

taxing units in Indiana during the calendar year for which the tax is first due and payable. For calendar year 2001, the total amount of base revenue for all taxing units shall be determined as provided in section 19 of this chapter. For calendar years that begin after December 31, 2001, and before January 1, 2009, the total amount of base revenue for all taxing units shall be determined by multiplying the previous year's base revenue for all taxing units by one hundred five percent (105%). For calendar years that begin after December 31, 2008, the total amount of base revenue for all taxing units shall be determined as provided in section 19 of this chapter.

STEP TWO: Determine the sum of fees paid to register the following commercial vehicles in Indiana under the following statutes during the fiscal year that ends June 30 immediately preceding the calendar year for which the tax is first due and payable:

(A) Total registration fees collected under IC 9-29-5-3 for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes;

(B) Total registration fees collected under IC 9-29-5-5 for tractors used with semitrailers;

(C) Total registration fees collected under IC 9-29-5-6 for semitrailers used with tractors;

(D) Total registration fees collected under IC 9-29-5-4 for trailers having a declared gross weight in excess of three thousand (3,000) pounds; and

(E) Total registration fees collected under IC 9-29-5-13 for trucks, tractors and semitrailers used in connection with agricultural pursuits usual and normal to the user's farming operation, multiplied by two hundred percent (200%);

STEP THREE: Determine the tax factor by dividing the STEP ONE result by the STEP TWO result.

(b) Except as otherwise provided in this chapter, the annual excise tax for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds, including trucks, tractors not used with semitrailers, traction engines, and other similar vehicles used for hauling purposes, shall be determined by multiplying the registration fee under IC 9-29-5-3 by the tax factor determined in subsection (a).

(c) Except as otherwise provided in this chapter, the annual excise tax for tractors used with semitrailers shall be determined by multiplying the registration fee under IC 9-29-5-5 by the tax factor determined in subsection (a).

(d) Except as otherwise provided in this chapter, the annual excise tax for trailers having a declared gross weight in excess of three thousand (3,000) pounds shall be determined by multiplying the registration fee under IC 9-29-5-4 by the tax factor determined in subsection (a).

(e) The annual excise tax for a semitrailer shall be determined by multiplying the average annual registration fee under IC 9-29-5-6 by the tax factor determined in subsection (a). The average annual registration fee for a semitrailer under IC 9-29-5-6 is sixteen dollars and seventy-five cents (\$16.75).

(f) The annual excise tax determined under this section shall be rounded upward to the next full dollar amount.

As added by P.L.181-1999, SEC.2. Amended by P.L.14-2000, SEC.20; P.L.182-2009(ss), SEC.239.

IC 6-6-5.5-7.5

Farm vehicles

Sec. 7.5. Notwithstanding any other provision, the annual excise tax for a motor vehicle, trailer, or semitrailer and tractor operated primarily as a farm truck, farm trailer, or farm semitrailer and tractor as described in IC 9-29-5-13 is fifty percent (50%) of the amount listed in this chapter for a truck, trailer, or semitrailer and tractor of the same declared gross weight.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-8

Due date for tax on registered vehicles; vouchers

Sec. 8. (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon commercial vehicles shall be payable for each registration year, by the owners thereof, in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of Indiana and the International Registration Plan. Except as provided in section 9 of this chapter, the excise tax shall be due on or before the regular annual registration date in each year in which the owner is required under the motor vehicle registration laws of Indiana or the terms of the International Registration Plan to register vehicles and the excise tax shall be paid at the time the vehicle is registered by the owner. The payment of the excise tax imposed by this chapter shall be a condition of the right to register or reregister the vehicle and shall be in addition to all other conditions prescribed by law.

(b) A voucher from the department showing payment of the excise tax imposed by this chapter may be accepted by the bureau in lieu of a payment under subsection (a).

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-8.5

Credit

Sec. 8.5. (a) The owner of a vehicle for which the commercial vehicle excise tax has been paid for the registrant's annual registration year is entitled to a credit if during that registration year:

- (1) the owner sells the vehicle and purchases a new vehicle of the same or greater weight;
- (2) the vehicle is destroyed and replaced with a vehicle of the same or greater weight; or

(3) the vehicle was registered in error at a greater weight than required.

(b) Except as provided in subsection (c), the amount of the credit is equal to the remainder of:

(1) the commercial vehicle excise tax paid for the vehicle, reduced by;

(2) one-twelfth (1/12) for each full or partial calendar month that has elapsed in the registrant's annual registration year before the date of the sale or replacement of the vehicle.

The credit applies to the tax due on any other vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year.

(c) The owner of a vehicle registered in error at a greater weight than required is entitled to receive a credit equal to the commercial vehicle excise tax paid for the vehicle registered at the greater weight. However, no refund may be provided for any remainder of the tax paid when registering the vehicle at a lower weight.

(d) The owner of a vehicle is not entitled to a refund of any part of a credit that is not used under this section.

(e) A credit expires at the end of the registrant's annual registration year.

(f) To claim the credit authorized in subsection (a)(1), the owner of the vehicle must present to the bureau proof of the sale of the vehicle.

(g) To claim the credit authorized in subsection (a)(2), the owner of the vehicle must present to the bureau a statement of proof of the destruction of the vehicle on an affidavit furnished by the bureau. The owner must also present a valid registration for the vehicle within ninety (90) days after the date that it was destroyed. For purposes of this subsection, a vehicle is considered destroyed if the estimated cost of repair exceeds the vehicle's fair market value. After receipt of the statement and registration, the bureau shall fix the amount of the credit that the owner is entitled to receive.

(h) To claim the credit authorized under subsection (a)(3), the owner of the vehicle must present to the bureau on an affidavit furnished by the bureau evidence acceptable to the bureau that the vehicle was registered in error at a greater weight than required.

As added by P.L.129-2001, SEC.19.

IC 6-6-5.5-9

Due date for tax on registered semitrailers; vouchers

Sec. 9. (a) The excise tax on a semitrailer that is registered on a permanent basis shall be due on or before the regular date each year in which the owner is required to renew such registration under the terms of the International Registration Plan or under rules adopted by the bureau under IC 9-18-10-3. The excise tax shall be paid at the time the registration is renewed by the owner. The payment of the excise tax imposed by this chapter shall be a condition of the right to renew the permanent registration and shall be in addition to all other conditions prescribed by law.

(b) The excise tax on a semitrailer that is registered on a five (5) year basis under IC 9-18-10-2 is due before February 1 of each year.

(c) The excise tax on a semitrailer that is subject to the International Registration Plan and is registered on a five (5) year basis is due before April 1 of each year. If the department adopts staggered registration under IC 9-18-2-7, the excise tax on a semitrailer that is subject to the International Registration Plan and is registered on a five (5) year basis is due on or before the first day of the month in which the owner is required to purchase or renew the apportioned plate.

(d) A voucher from the department showing payment of the excise tax imposed by this chapter may be accepted by the bureau in lieu of a payment under subsection (a).

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-10

Tax on registered vehicles for calendar years after 2000

Sec. 10. (a) For calendar years that begin after December 31, 2000, a vehicle subject to the International Registration Plan that is registered after the date designated for registration of the vehicle under IC 9-18-2-7 or under rules adopted by the department shall be taxed at a rate determined by the following formula:

STEP ONE: Determine the number of months before the vehicle must be registered. A partial month shall be rounded to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Multiply the annual excise tax for the vehicle by the STEP TWO product.

(b) A vehicle that is registered with the bureau after the date designated for registration of the vehicle under IC 9-18-2-7 shall be taxed at a rate determined by the formula set forth in subsection (a).

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-11

Procedures in administering chapter

Sec. 11. In administering this chapter, the bureau shall follow the procedures set forth in IC 6-6-5-8, IC 6-6-5-13, and IC 6-6-5-15.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-12

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-6-5.5-13

Property tax equivalent of taxes imposed after February 28, 2001

Sec. 13. (a) This section applies to excise taxes imposed by this chapter after February 28, 2001.

(b) The excise tax imposed by this chapter is hereby determined to be equivalent to an average property tax rate of two dollars (\$2) on

each one hundred dollars (\$100) of taxable value. For the purpose of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, commercial vehicles subject to tax under this chapter shall be deemed to be taxable property within each such political or municipal corporation where the owner resides as shown on the records of the bureau or where the commercial vehicle is based, as shown on the records of the department. The assessed valuation of such vehicles shall be determined by multiplying the amount of the tax by one hundred (100) and dividing the product by two dollars (\$2).

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-14

Commercial vehicle excise tax reserve fund; establishment

Sec. 14. (a) The commercial vehicle excise tax reserve fund is established for the purpose of receiving commercial vehicle excise taxes first due and payable in calendar year 2000. The fund shall be administered by the department.

(b) The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(e) Any money remaining in the fund on March 1, 2006, shall revert to the motor carrier regulation fund established under IC 8-2.1-23-1.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-15

Repealed

(Repealed by P.L.2-2005, SEC.131.)

IC 6-6-5.5-16

Commercial vehicle excise tax fund; establishment

Sec. 16. (a) The commercial vehicle excise tax fund is established for the purpose of receiving commercial vehicle excise taxes first due and payable in 2001 and thereafter. The fund shall be administered by the department.

(b) The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-17

Commercial vehicle excise tax fund; deposits

Sec. 17. (a) The department shall promptly deposit all amounts collected under section 3(b) of this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(c) A contractor providing:

- (1) a full service license branch under IC 9-16-1-4; or
- (2) a partial service license branch under IC 9-16-1-4.5;

shall remit the amount of commercial vehicle excise tax collected each week to the bureau of motor vehicles for deposit into the commercial vehicle excise tax fund.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-18

Repealed

(Repealed by P.L.219-2007, SEC.149.)

IC 6-6-5.5-19

Determination of taxing units' base revenues and distribution percentages

Sec. 19. (a) As used in this section, "assessed value" means an amount equal to the true tax value of commercial vehicles that:

- (1) are subject to the commercial vehicle excise tax under this chapter; and
- (2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, and before January 1, 2009, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred five percent (105%). For calendar years that begin after December 31, 2008, a taxing unit's base revenue is equal to:

- (1) the amount of commercial vehicle excise tax collected during the previous state fiscal year; multiplied by
- (2) the taxing unit's percentage as determined in subsection (f) for calendar year 2001.

(c) The amount of commercial vehicle excise tax distributed to the

taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section.

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the department of local government finance:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The department of local government finance shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The department of local government finance shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.

(4) Each taxing unit's distribution percentage. A taxing unit's distribution percentage shall be determined by dividing each taxing unit's base revenue by the total amount of base revenue to be distributed in 2001 to all taxing units in the county.

(g) The department of local government finance shall certify each taxing unit's base revenue and distribution percentage for calendar year 2001 to the auditor of state on or before September 1, 2000.

(h) The auditor of state shall keep permanent records of each taxing unit's base revenue and distribution percentage for calendar year 2001 for purposes of determining the amount of money each taxing unit in Indiana is entitled to receive in calendar years that begin after December 31, 2001.

As added by P.L.181-1999, SEC.2. Amended by P.L.14-2000, SEC.21; P.L.90-2002, SEC.306; P.L.182-2009(ss), SEC.240.

IC 6-6-5.5-20

Distributions to counties and taxing units; deduction by auditor of state

Sec. 20. (a) On or before May 1, subject to subsections (c) and (d), the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the product of:

(1) the county's distribution percentage; multiplied by

(2) the total commercial vehicle excise tax deposited in the

commercial vehicle excise tax fund in the preceding calendar year.

(b) On or before December 1, subject to subsections (c) and (d), the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the product of:

- (1) the county's distribution percentage; multiplied by
- (2) the total commercial vehicle excise tax deposited in the commercial vehicle excise tax fund in the preceding calendar year.

(c) Before distributing the amounts under subsections (a) and (b), the auditor of state shall deduct for a county unit an amount for deposit in a state fund, as directed by the budget agency, equal to the result determined under STEP FIVE of the following formula:

STEP ONE: Separately for 2006, 2007, and 2008, determine the result of:

- (A) the tax rate imposed by the county in the year for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars (\$35,000,000) from all taxing districts in the county; divided by
- (B) the aggregate tax rate imposed by the county unit and, in the case of Marion County, the health and hospital corporation in the year.

STEP TWO: Determine the sum of the STEP ONE amounts.

STEP THREE: Divide the STEP TWO result by three (3).

STEP FOUR: Determine the amount that would otherwise be distributed to the county under subsection (a) or (b), as appropriate, without regard to this subsection.

STEP FIVE: Determine the result of:

- (A) the STEP THREE amount; multiplied by
- (B) the STEP FOUR result.

(d) Before distributing the amounts under subsections (a) and (b), the auditor of state shall deduct for a school corporation an amount for deposit in a state fund, as directed by the budget agency, equal to the result determined under STEP FIVE of the following formula:

STEP ONE: Separately for 2006, 2007, and 2008, determine the result of:

- (A) the tax rate imposed by the school corporation in the year for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund; divided by
- (B) the aggregate tax rate imposed by the school corporation in the year.

STEP TWO: Determine the sum of the results determined under

STEP ONE.

STEP THREE: Divide the STEP TWO result by three (3).

STEP FOUR: Determine the amount of commercial vehicle excise tax that would otherwise be distributed to the school corporation under subsection (a) or (b), as appropriate, without regard to this subsection.

STEP FIVE: Determine the result of:

(A) the STEP FOUR amount; multiplied by

(B) the STEP THREE result.

(e) Upon receipt, the county auditor shall distribute to the taxing units an amount equal to the product of the taxing unit's distribution percentage multiplied by the total distributed to the county under this section. The amount determined 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 (subject to adjustment as provided in IC 36-8-19-7.5 after December 31, 2009).

(f) In the event that sufficient funds are not available in the commercial vehicle excise tax fund for the distributions required by subsection (a) and subsection (b)(1), the auditor of state shall transfer funds from the commercial vehicle excise tax reserve fund.

(g) The auditor of state shall, not later than July 1 of each year, furnish to each county auditor an estimate of the amounts to be distributed to the counties under this section during the next calendar year. Before August 1, each county auditor shall furnish to the proper officer of each taxing unit of the county an estimate of the amounts to be distributed to the taxing units under this section during the next calendar year and the budget of each taxing unit shall 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.181-1999, SEC.2. Amended by P.L.146-2008, SEC.354; P.L.182-2009(ss), SEC.241.

IC 6-6-5.5-21

Appropriations for bureau expenses

Sec. 21. There is hereby appropriated to the bureau from the state general fund, from monies not otherwise appropriated, a sum sufficient to defray the expenses incurred by the bureau in the administration of the excise tax provisions of this chapter. Only those expenses that would not otherwise be incurred in the administration of the motor vehicle registration laws of this state shall be paid out of the state general fund. The budget agency shall approve all funds paid out of the state general fund as required in this section.

As added by P.L.181-1999, SEC.2.

IC 6-6-5.5-22

Appropriations for department expenses

Sec. 22. There is hereby appropriated to the department from the state general fund, from monies not otherwise appropriated, a sum sufficient to defray the expenses incurred by the department in the

administration of the excise tax provisions of this chapter. Only those expenses that would not otherwise be incurred in the administration of the International Registration Plan shall be paid out of the general fund. The budget agency shall approve all funds paid out of the general fund as required in this section.

As added by P.L.181-1999, SEC.2.