

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

### Chapter 6. Commercial Vessel Tonnage Tax

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

##### **"Commercial vessel" defined**

Sec. 1. For purposes of this chapter, the term "commercial vessel" means a watercraft which is engaged in commerce.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

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

##### **Taxable vessel; rate**

Sec. 2. Each year a commercial vessel is subject to the tonnage tax imposed under this chapter if the vessel is, under the navigation laws of the United States, registered at an Indiana port on May 1st of that year. The amount of tonnage tax due for the year on the vessel is three cents (\$ .03) per net ton.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

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

##### **Return; filing**

Sec. 3. On or before July 1st of each year, the following persons shall file a tonnage tax return with the state auditor:

(1) each navigation company incorporated under the laws of this state; and

(2) each person who, on May 1st of that year, owned a commercial vessel which was, under the navigation laws of the United States, registered at an Indiana port on May 1st of that year.

The tonnage tax return for a year shall contain the name of each commercial vessel owned on May 1st of that year by the person filing the return. The return shall also contain the tonnage and port of registration, as of May 1st of that year, of each vessel listed on the return.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

#### **IC 6-6-6-4**

##### **Certified copy of registration certificate required**

Sec. 4. When he files his first tonnage tax return, a commercial vessel owner shall include with the return a certified copy of the most recent registration certificate for each vessel which he owns and which is registered at an Indiana port. The vessel owner shall include with each subsequent return a certified copy of any registration certificate issued to him for such a vessel after the date on which he filed his immediately preceding tonnage tax return.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

#### **IC 6-6-6-5**

##### **Liability for tax; payment date**

Sec. 5. The owner of a commercial vessel is liable for the tonnage tax imposed on it. Each year a commercial vessel owner shall, when he files his tonnage tax return, pay the state the total amount of

tonnage taxes which he owes for that year. Thus, the owner shall pay the tonnage taxes due for a year on or before July 1st of that year. The state treasurer shall issue a receipt to the owner for the tonnage taxes paid.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

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

##### **Department of local government finance; powers and duties**

Sec. 6. For purposes of this chapter, the department of local government finance:

- (1) shall prescribe or promulgate the tonnage tax return and any other forms required in order to carry out this chapter;
- (2) shall interpret this chapter and instruct a taxing official about the official's duties under it when requested to do so by the official or by a person affected by this chapter;
- (3) shall see that the taxes imposed by this chapter are collected;
- (4) shall see that the penalties prescribed under this chapter are enforced; and
- (5) may exercise those same powers to subpoena and examine records and witnesses which the board has under IC 6-1.1-30-13.

*(Formerly: Acts 1975, P.L.47, SEC.3.) As amended by Acts 1977, P.L.2, SEC.33; P.L.90-2002, SEC.307.*

#### **IC 6-6-6-7**

##### **Tax in lieu of property taxes**

Sec. 7. The tonnage tax imposed on commercial vessels under this chapter is imposed in lieu of property taxes. Thus, commercial vessels which are taxed under this chapter may not be assessed or taxed under IC 1971, 6-1.1.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

#### **IC 6-6-6-8**

##### **Navigation companies; failure to file return; actions against**

Sec. 8. If a navigation company incorporated under the laws of this state has not filed a required tonnage tax return and paid the tonnage tax within thirty (30) days after the July 1st due date, the state auditor shall report that fact to the attorney general. The attorney general shall then proceed to institute an action against the company for the sequestration of its property, the forfeiture of its charter, and its final dissolution. When the attorney general initiates an action under this section, the company may be required to pay the state, in addition to the delinquent tonnage taxes, a penalty of five hundred dollars (\$500).

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

#### **IC 6-6-6-9**

##### **Navigation companies; false returns; penalty**

Sec. 9. If a navigation company files a false tonnage tax return,

the company shall pay the state a penalty of one thousand dollars (\$1,000). The attorney general shall initiate an action in the name of the state to recover this penalty.

*(Formerly: Acts 1975, P.L.47, SEC.3.)*

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

**Violations by state or local officers; offense**

Sec. 10. An officer of state or local government who knowingly violates this chapter, or knowingly fails to perform a duty imposed on him under this chapter, commits a Class A misdemeanor.

*(Formerly: Acts 1975, P.L.47, SEC.3.) As amended by Acts 1978, P.L.2, SEC.642.*