

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

### Chapter 9. Auto Rental Excise Tax

#### **IC 6-6-9-1**

##### **"Department" defined**

Sec. 1. As used in this chapter, "department" refers to the department of state revenue.

*As added by P.L.19-1986, SEC.18.*

#### **IC 6-6-9-2**

##### **"Gross retail income" defined**

Sec. 2. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1-5, except that the term does not include taxes imposed under IC 6-2.5.

*As added by P.L.19-1986, SEC.18.*

#### **IC 6-6-9-3**

##### **"Passenger motor vehicle" defined**

Sec. 3. As used in this chapter, "passenger motor vehicle" has the meaning set forth in IC 9-13-2-123.

*As added by P.L.19-1986, SEC.18. Amended by P.L.2-1991, SEC.47; P.L.214-2007, SEC.2.*

#### **IC 6-6-9-4**

##### **"Person" defined**

Sec. 4. As used in this chapter, "person" has the meaning set forth in IC 6-2.5-1-3.

*As added by P.L.19-1986, SEC.18.*

#### **IC 6-6-9-5**

##### **"Retail merchant" defined**

Sec. 5. As used in this chapter, "retail merchant" has the meaning set forth in IC 6-2.5-1-8.

*As added by P.L.19-1986, SEC.18.*

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

##### **"Truck" defined**

Sec. 6. As used in this chapter, "truck" has the meaning set forth in IC 9-13-2-188(a).

*As added by P.L.19-1986, SEC.18. Amended by P.L.2-1991, SEC.48.*

#### **IC 6-6-9-7**

##### **Imposition of tax; amount**

Sec. 7. (a) An excise tax, known as the auto rental excise tax, is imposed upon the rental of passenger motor vehicles and trucks in Indiana for periods of less than thirty (30) days.

(b) The auto rental excise tax imposed upon the rental of a passenger motor vehicle or truck equals four percent (4%) of the gross retail income received by the retail merchant for the rental.

*As added by P.L.19-1986, SEC.18.*

### **IC 6-6-9-8**

#### **Exemption of certain trucks**

Sec. 8. (a) The rental of a truck is exempt from the auto rental excise tax if the declared gross weight of the truck being rented exceeds eleven thousand (11,000) pounds.

(b) The rental of a passenger motor vehicle or truck by a funeral director licensed under IC 25-15 is exempt from the auto rental excise tax if the rental is part of the services provided by the director for a funeral.

*As added by P.L.19-1986, SEC.18. Amended by P.L.24-1986, SEC.32.*

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

#### **Liability for tax**

Sec. 9. The person who rents a passenger motor vehicle or truck is liable for the auto rental excise tax. The person shall pay the tax to the retail merchant as a separate amount added to the consideration for the rental. The retail merchant shall collect the tax as an agent for the state.

*As added by P.L.19-1986, SEC.18.*

### **IC 6-6-9-10**

#### **Manner of imposition, payment, and collection; filing of returns**

Sec. 10. (a) Except as otherwise provided in this section, the auto rental excise tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(b) Each retail merchant filing a return for the auto rental excise tax shall indicate in the return:

- (1) all locations in Indiana where the retail merchant collected auto rental excise taxes; and
- (2) the amount of auto rental excise taxes collected at each location.

(c) The return to be filed for the payment of the auto rental excise tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

*As added by P.L.19-1986, SEC.18.*

### **IC 6-6-9-11**

#### **Revenues; deposit; auto rental excise tax account; distribution of funds to county treasurers; distribution among taxing units of counties; warrants**

Sec. 11. (a) All revenues collected from the auto rental excise tax shall be deposited in a special account of the state general fund called the auto rental excise tax account.

(b) On or before May 20 and November 20 of each year, all amounts held in the auto rental excise tax account shall be distributed to the county treasurers of Indiana.

(c) The amount to be distributed to a county treasurer equals that

part of the total auto rental excise taxes being distributed that were initially imposed and collected from within that treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor each taxing district within the county where auto rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

(d) The county treasurer shall deposit auto rental excise tax 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.

(e) The county auditor shall apportion and the county treasurer shall distribute the auto rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the auto rental excise tax was initially imposed and collected. The auto rental excise taxes distributed to a taxing unit shall be allocated among the taxing unit's funds in the same proportions that the taxing unit's property tax collections are allocated among those funds.

(f) Taxing units of a county may request and receive advances of auto rental excise tax revenues in the manner provided under IC 5-13-6-3.

(g) All distributions from the auto rental excise tax account shall be made by warrants issued by the auditor of state to the treasurer of state ordering those payments to the appropriate county treasurer.  
*As added by P.L.19-1986, SEC.18. Amended by P.L.19-1987, SEC.19.*