

IC 7.1-4-9

Chapter 9. Excise Fund Collections and Distributions

IC 7.1-4-9-1

Collection of annual license fees

Sec. 1. The chairman shall collect the required annual license fee paid in connection with the issuance of a beer retailer's permit, a beer dealer's permit, a liquor retailer's permit, a supplemental caterer's permit, a liquor dealer's permit, a wine retailer's permit, and a wine dealer's permit.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.60, SEC.7; Acts 1974, P.L.25, SEC.6.) As amended by P.L.224-2005, SEC.24.

IC 7.1-4-9-2

Collection of deductions and transfer fees

Sec. 2. Collection of Deductions and Transfer Fees. The chairman shall collect the authorized deduction retained by the state when an application for a permit of a type listed in IC 1971, 7.1-4-9-1, is denied. The chairman also shall collect the prescribed cost fee paid in connection with the transfer of a permit of a type listed in IC 1971, 7.1-4-9-1.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-9-3

Fees deposited in excise fund and enforcement and administration fund

Sec. 3. (a) Except as provided in subsection (b), the chairman shall deposit the monies collected under the authority of this chapter daily with the treasurer of the state, and not later than the fifth day of the following month shall cover them into the "excise fund" to be distributed as provided in this chapter.

(b) The chairman shall deposit the money received from the collection of the fees for a three-way permit under IC 7.1-3-20-16(f) daily with the treasurer of state, and not later than the fifth day of the following month shall transfer the money into the enforcement and administration fund of the commission under IC 7.1-4-11.

(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by P.L.224-2005, SEC.25.

IC 7.1-4-9-4

Distribution to state general fund

Sec. 4. Thirty-seven percent (37%) of the money in the excise fund shall be deposited in the state general fund on the first day of June and the first day of December of each year.

(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by Acts 1977(ss), P.L.7, SEC.1; P.L.224-2005, SEC.26.

IC 7.1-4-9-5

Repealed

(Repealed by Acts 1977(ss), P.L.7, SEC.9.)

IC 7.1-4-9-6

Repealed

(Repealed by Acts 1977(ss), P.L.7, SEC.9.)

IC 7.1-4-9-7

Distribution to cities and towns

Sec. 7. Thirty-three percent (33%) of the money in the excise fund shall, upon warrant of the state auditor, be paid into the general fund of the treasury of the city or town in which the retailer's or dealer's licensed premises are located. The money shall be paid to the treasurer of the county in which the retailer's or dealer's premises are located if they are located outside the corporate limits of a city or town.

(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by P.L.224-2005, SEC.27.

IC 7.1-4-9-7.5

Deposit in enforcement and administration fund

Sec. 7.5. Thirty percent (30%) of the money in the excise fund shall be deposited in the enforcement and administration fund under IC 7.1-4-10 on the first day of June and the first day of December of each year.

As added by P.L.224-2005, SEC.28.

IC 7.1-4-9-8

Basis of distribution and use

Sec. 8. Basis of Distribution and Use. The monies in the excise fund that is distributed to a county, city or town shall be distributed in direct proportion to the amount of retailer's or dealer's annual license fees paid in respect to licensed premises situated in a city or town, or situated within a county but outside the corporate limits of a city or town. The money distributed shall be credited to the general fund of the county, city or town and the funds shall be budgeted according to law.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-9-9

Time of distribution

Sec. 9. Time of Distribution. The distribution of the excise fund to be paid into the general fund of a county, city or town shall be distributed by the state treasurer semi-annually on the first day of June and the first day of December of each year. The auditor of the state is authorized to draw his warrants to the treasurers of the several governmental subdivisions when the distribution is presented to him.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-9-10

Appropriation from general fund

Sec. 10. Appropriation from General Fund. There is appropriated from the monies allocated to the general fund under this title, a necessary sum of money to make up any deficiency between the sums from the excise fund actually paid over to the treasuries of the several governmental subdivisions during their respective current fiscal years, and the estimate of funds to be distributed to them during the current fiscal year as computed by the state board of accounts and as considered by the governmental unit in preparation of its budget for the current fiscal year. The state board of accounts shall determine whether a deficiency exists at the close of the current fiscal year of each governmental unit. The amount of a deficiency so determined shall be paid to the governmental unit on warrant issued by the state auditor not later than one (1) month after the close of the respective current fiscal year.

(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by Acts 1977(ss), P.L.7, SEC.2.