INDIANA HANDBOOK OF

TAXES, REVENUES,

AND

APPROPRIATIONS

Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2001

INDIANA HANDBOOK OF TAXES REVENUES AND APPROPRIATIONS

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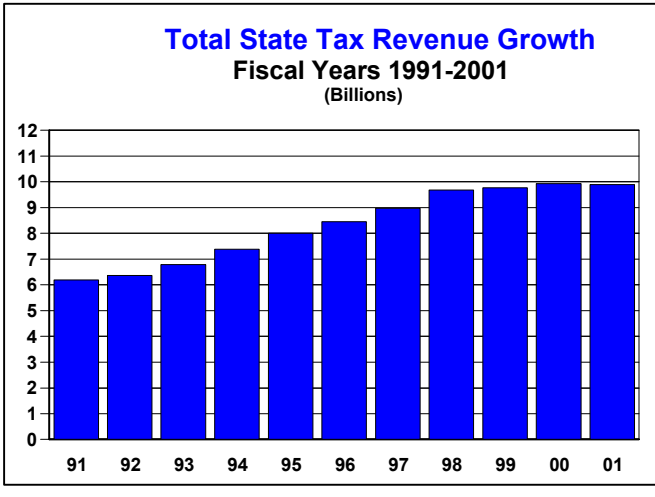
REVENUE SUMMARY--FY 2001



FY 2001
SUMMARY OF STATE TAXES
(Millions)

	Total
Individual Income Taxes	$3,779.8
Sales Taxes	3,723.1
Corporate Income Taxes	842.5
Motor Fuel Taxes	747.4
Riverboat Taxes*	295.4
Insurance Taxes	147.9
Cigarette Taxes	120.8
Inheritance Taxes*	163.7
Financial Institutions*	12.8
Alcoholic Beverage Taxes	36.6
Property Taxes	7.0
Railroad Car Property Taxes	6.5
Parimutuel Taxes	4.1
Hazardous Waste Disposal*	1.2
Charity Gaming	1.3
Other Taxes	3.4
TOTAL	**$9,893.5**

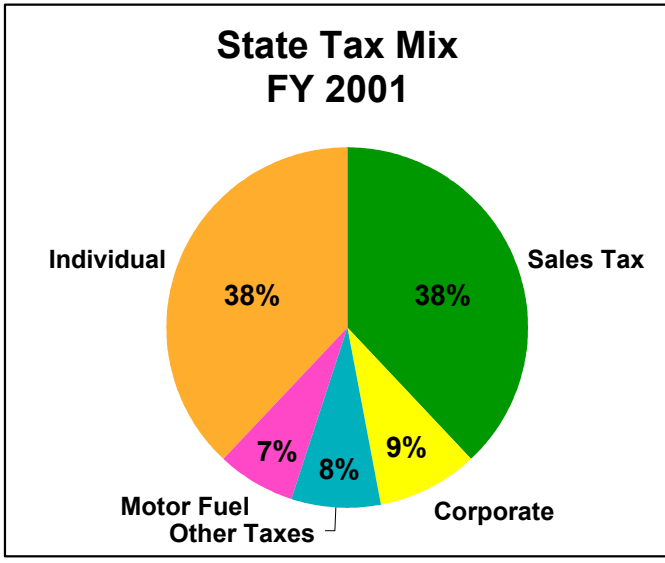
*State share of revenue. Past handbooks may have included total collections.

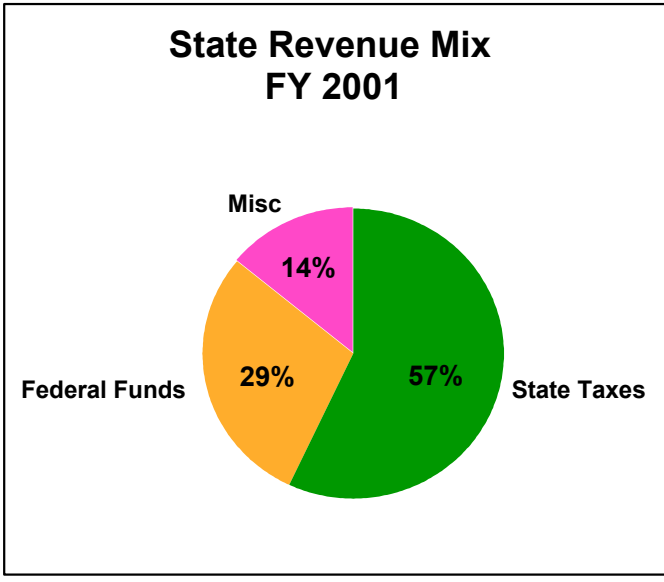
SUMMARY OF FEDERAL AID
(Millions)

Public Welfare	$3,516.2
Highways/Transportation	622.1
Education	485.9
Other Health	144.8
Trust Funds	78.1
General Government	186.4
Public Safety/Regulation	69.4
Natural Resources	20.4
Corrections	3.8
Higher Education	8.4
Mental Health	.6
Miscellaneous	5.4
TOTAL	**$5,141.5**

SUMMARY OF PERMITS, LICENSES, SALES, AND MISCELLANEOUS
(Millions)

Vehicle Licenses/Non-Bus. Licenses	$514.2
Other Fees	342.3
Unemployment Comp Trust Fund	250.3
Interest and Dividends	261.9
Fines and Penalties	231.1
Individual Support	171.3
Lottery	100.0
Sales NOC	80.0
County Welfare Tax	89.1
Permits, Places & Things	41.1
Products & Manufactured Articles	27.5
Business & Personal Licenses	38.8
Other Services Charges	13.1
Sale of Personal Property	7.3
Examination and Registration Fees	5.4
Sale of Public Properties	3.0
Rental of Properties	2.3
Sales of State Land	.3
Miscellaneous Receipts & Donations	203.4
TOTAL PERMITS, LICENSES, SALES, MISC.	**$2,382.4**
TOTAL REVENUE FY 2001	**$17,417.4**


State Tax Mix
FY 2001
Individual
38%
Sales Tax
38%
7%
8%
9%
Motor Fuel
Other Taxes
Corporate


State Revenue Mix
FY 2001
Misc
14%
Federal Funds
29%
57%
State Taxes

DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, see IC 6-3-1-3.5(a), which modifies "adjusted gross income" (as defined by Sec. 62 of the Internal Revenue Code) by: 1) subtracting amounts exempt because of Federal constitutional or statutory law, certain personal exemptions, certain amounts taxed by political subdivisions of other states, certain retirement benefits, and certain amounts previously subject to tax, and; 2) adding the ordinary income portion of certain lump sum distributions and certain other income previously deducted from Federal taxable income.

For corporations, see IC 6-3-1-3.5(b), which adjusts "taxable income" (as defined in Sec. 63 of the Internal Revenue Code) by: 1) subtracting amounts exempt because of Federal constitutional or statutory law, and certain amounts of foreign source dividends and foreign taxes, and; 2) amounts of charitable contributions deducted in determining Federal taxable income.

For trusts and estates, see IC 6-3-1-3.5(c), which reduces "taxable income" (as defined in Sec. 641(b) of the Internal Revenue Code) by the amount exempt because of Federal constitutional or statutory law.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability.

Deduction: An amount of money subtracted from the tax base, producing a lower net tax base.

Exemption: Removal of certain persons, transactions, or properties from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

General Fund: A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

Gross Income: Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

Refundable Credit: A credit that will generate a refund to the taxpayer if the amount of the credit is larger than the amount of the tax against which it is applied.

Three Factor Formula: The formula used by a company that conducts business in other states to determine Indiana corporate adjusted gross and supplemental net income tax liability. The Indiana tax base for tax years beginning prior to January 1, 1993, is determined by multiplying total income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator is 3. The factors are the percentage of Indiana property divided by total property, Indiana payroll divided by total payroll, and Indiana sales divided by total sales. For tax years that begin within 1993, the sales factor is multiplied by 1.33 and the denominator is 3.33. For tax years that begin within 1994, the sales factor is multiplied by 1.67 and the denominator is 3.67. For tax years that begin on or after January 1,1995, the sales factor is multiplied by 2 and the denominator is 4.

STATE TAXES

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4 ACCT. NO. 1000-100900; 3800-100900; 3070-109000; 3230-141200; 6590-107900; 2440-176000

TAXPAYER:

Beer . . . . . beer wholesalers, unless Indiana brewers
Flavored malt beverages . . . . . beer or wine wholesalers, unless Indiana brewers
Hard cider . . . . . vintners, farm wineries, wine wholesalers, dining car permittees, or boat wine permittees
Liquor . . . . . liquor wholesalers
Wine . . . . . liquor wholesalers or wineries
Mixed beverages . . . . . liquor wholesalers
Malt . . . . . manufacturers, wholesalers, or dealers

TAX BASE: The taxes are figured on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, or wort sold. The tax rates per gallon are as follows:

RATES:

BEVERAGE	TAX PER GALLON
Beer, flavored malt beverage, hard cider	$0.115
Liquor, wine--21% or more alcohol	2.68
Wine-less than 21% alcohol	0.47
Mixed bevgs--5% or less alcohol	0.47
Malt	0.05

SALES: Approximate Gallonage

Year	Beer	Liquor	Wine
FY 1997	118,601,378	6,651,819	6,645,995
FY 1998	120,200,242	6,114,961	7,167,217
FY 1999	121,683,402	6,883,609	6,961,516
FY 2000	127,539,820	7,218,928	7,689,301
FY 2001	123,703,301	7,257,499	7,661,709

PROCEDURE: Taxpayers make payments by the 20th day of each month. A discount of 1.5% is allowed for accurate reporting and timely payment.

EXEMPTIONS: Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an individual of wine or beer for use in the home.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE: Revenue generated by the various portions of the tax rates are outlined in the following table.

Fund	Beverage	Tax/ Gallon	Total Revenue/Fund
General	Beer	$.04	
	Liquor	1.00	
	Wine	.20	
	Malt	.05	
	Cider	.115	$13,117,808
Dedicated PWCF*	Beer	.0475	
	Liquor	1.17	
	Wine	.16	$14,962,484
Enforcement and Administration	Beer	.0075	
	Liquor	.11	
	Wine	.04	$ 1,997,466
Pension Relief Fund	Beer	0	
	Liquor	.34	
	Wine	0	$ 2,766,392
Addiction Services Fund	Beer	.02	
	Liquor	.06	
	Wine	.02	$ 3,008,459
Wine Grape Market Dev.	Beer	0	
	Liquor	0	
	Wine	.05	$ 745,165
TOTAL TAXES			$36,597,774

*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

DISTRIBUTION: Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purposes, and 50% is allocated to cities and towns according to a formula based on population.

CHARITY GAMING EXCISE TAX

IC 4-32-15 ACCT. NO. 2650-110000-40990

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the wholesale price of pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of Revenue

REVENUE:		
	FY 1997	$1,181,015
	FY 1998	$1,215,039
	FY 1999	$1,307,869
	FY 2000	$1,202,031
	FY 2001	$1,341,199

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after the costs of administration are subtracted is distributed quarterly to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7-2 ACCT. NO. 1000-100940; 3160-109400
3280-109000; 6590-107900

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 15.5 cents per pack of 20 cigarettes and 19.35 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 15% of wholesale cost. Other minor taxes are imposed on papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Distributors are given a 4% discount as compensation for collecting the tax.

FEES: Distributors must pay an annual registration fee of $500.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:		
	FY 1997	$128,420,293
	FY 1998	$127,969,132
	FY 1999	$127,634,061
	FY 2000	$125,151,467
	FY 2001	$120,827,423

DISTRIBUTION:
- -7/31 per pack to the Cigarette Tax Fund.
- -1/31 per pack to the Mental Health Centers Fund.
- -14/31 per pack to the General Fund.
- -9/31 per pack to the Pension Relief Fund.

Of the 7/31 per pack to the Cigarette Tax fund, 1/3 goes to the Department of Natural Resources, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Cig. Tax Fund	$29,188,587	$29,056,517	$29,144,106	$28,445,584	$27,508,437
Mental Health Ctrs Fund	4,169,798	4,150,931	4,163,444	4,063,655	3,929,774
Gen. Fund	57,533,726	57,403,306	56,855,518	56,069,334	54,021,221
Pen. Relief Fund	37,528,182	37,358,378	37,470,993	36,572,894	35,367,991
TOTAL	$128,420,293	$127,969,132	$127,634,061	$125,151,467	$120,827,423

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3 ACCT. NO. 2770-110000

TAXPAYER: Those that deliver, possess, or manufacture controlled substances in violation of state or federal law.

TAX BASE: Weight of controlled substance. Each gram of schedule I, II, III controlled substance is taxed at $40. Each gram of schedule IV controlled substance is taxed at $20. Each gram of schedule V controlled substance is taxed at $10.

PROCEDURE: The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The department shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

ADMINISTRATION: Criminal Investigation Division, Dept. of Revenue

DISTRIBUTION: Controlled substance tax fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the controlled substance tax fund.

FY 1997	$55,850
FY 1998	$15,444
FY 1999	-0-
FY 2000	$104,185
FY 2001	$250,812

The department may award up to 10% of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award 30% of the amount collected to the law enforcement agency. Ten percent 10% of the amount deposited in the fund each month shall be awarded to the Law Enforcement Training Board. The department may use 20% of the amount deposited in the fund during a fiscal year to pay costs of administration.

CORPORATE GROSS INCOME TAX

IC 6-2.1-1 to 6-2.1-8 ACCT. NO. 1000-100900-40120

TAXPAYER: Transactions of all corporations doing business in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from Indiana business. No deductions are allowed for costs, losses, or expenses. Certain exceptions are allowed for the gross receipts of insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, livestock slaughterers and drug wholesalers.

DEDUCTIONS AND EXEMPTIONS:

- The first $1,000 of taxable income;
- Payments for the return of containers;
- Public transportation fares;
- Cash discounts;
- Receipts for electrical power paid from REMC's to power-producing subsidiaries;
- Receipts of principal through loans, repayments of loans, gifts, withdrawals of deposits, bequests; the value of property in like kind exchanges;
- Receipts of stocks, bonds, and securities in corporate reorganizations;
- Amounts received by a joint agency established under IC 8-1-2.2 that constitute payment by a municipality that is a member of the joint agency for electrical energy that will be sold by the municipality to retail customers;
- Income received by a subchapter S corporation or certain other small business corporations is exempt from the gross tax;
- Any part of a real estate broker's commission remitted to another broker within 5 days of sale;
- Amounts received as tax collections;
- Gross receipts of an international banking facility;
- Insurance proceeds for death, health, disability, or replacement of damaged property;
- Amounts received in condemnation proceedings;
- Certain receipts of athletic events;
- Qualified increased enterprise zone gross income;
- Transfers of new untitled cars between dealers who sell the same make of car;
- Receipts from any part of the transportation of goods by truck or rail in interstate commerce;

- Receipts for transporting passengers by bus or rail in interstate commerce.
- Gross income from commercial printing is exempt if product is shipped outside Indiana.
- A depreciation deduction for resource recovery systems used to dispose of solid waste, hazardous waste, or coal conversion systems if the federal government allows a similar deduction.
- Gross income from the sale of lottery tickets and gross receipts from riverboat gaming are exempt.
- Only certain parts of the gross receipts are taxed for insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, and livestock slaughterers.
- An insurance company's receipts are not taxable if the company pays the premium tax. Businesses subject to the financial institutions tax are exempt.
- Religious, scientific, charitable, not-for-profit organizations, fraternal groups, labor unions, hospitals, fraternities, sororities, student housing cooperatives, and business leagues are exempt unless the income is unrelated to the reason for the organization's tax exempt status.
- Gross income received by conservancy districts, regional water, sewage, or solid waste districts, county or joint solid waste management districts, and a not-for-profit corporation formed solely for the purpose of supplying water and sewage services to the public is also exempt.
- Gross income received from a qualified investment in a safe harbor lease in an electric generating facility.

TAX RATE: The tax rate to which corporations are subject is dependent upon the type of business. A lower rate of .3% is imposed on wholesale and retail sales, display advertising, commercial printing and dry-cleaning. The higher rate of 1.2% is imposed on rentals, service income, utility services, interest, passive income, and sales other than normal wholesale and retail sales.

CREDITS:

- **Indiana colleges and universities:** One-half of the amount of any contributions (up to the lesser of $1,000 or 10% of the corporate income) to institutions of higher education.
- **21st Century Scholars Program:** One-half the amount of contributions, not to exceed the lesser of the corporation's adjusted gross income tax or $1,000.
- **Neighborhood Assistance:** One-half of amounts used to assist economically disadvantaged areas or to employ, train,

or provide technical assistance to individuals who reside in these areas; the maximum is $25,000, total statewide credits may not exceed $2,500,000.

- **Teacher summer employment:** 50% of compensation paid but may not exceed $2,500 per eligible teacher; maximum statewide credits may not exceed $500,000.
- **Research Expense:** For certain qualified research expenses incurred before January 1, 2003.
- **Prison Investment:** One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is $100,000.
- **Solar or wind-powered energy systems:** Twenty-five percent of the cost of materials and installation up to a maximum of $2,500, depending on the type and capabilities of the system if placed in service before January 1, 1988.
- **Community Revitalization Enhancement District**, **Industrial Recovery, Military Base Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or Department of Commerce.
- **Enterprise Zone:** Allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages, or $1,500 times the number of eligible employees.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Enterprise Zone Investment Cost:** Percent of qualified investment in a business located in a zone as approved by Commerce.
- **Buddy System Project:** $100 credit per computer unit donated.
- **Maternity Home:** Up to $3,000 per home, may not exceed $500,000 annually.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed $450,000 annually, except for FY 98 and FY 99 when the cap was $750,000.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new employees as approved by the EDGE Board.
- **Riverboat Building:** Fifteen percent of a qualified investment to build or refurbish a riverboat as approved by Commerce; total amount of credits may not exceed $1,000,000.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than $100 or

more than $50,000.

- **Voluntary Remediation:** Up to the lesser of $100,000 or 10% of qualified investment cost of environmental remediation; statewide cap of $1,000,000.
- **Oil Rerefining Facility Tax Credit:** Based on percent of qualified property taxes paid.
- **Capital Investment:** 14% of certain qualified investments of at least $75M, divided over seven years.

PROCEDURE: The corporate gross income tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds $20,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Dept. of Revenue

REVENUE:	FY 1997	$436,129,239
	FY 1998	$547,865,384
	FY 1999	$613,726,619
	FY 2000	$436,407,324
	FY 2001	$99,194,274

DISTRIBUTION: General Fund

NOTE: Corporations pay gross tax liability first. If their adjusted gross income tax liability exceeds the gross, then they pay an amount of adjusted gross that equals the excess of the adjusted gross over the gross. The supplemental net tax is then computed and added to the already calculated tax liability. Taxpayers eligible for a state corporate income tax credit apply the value first against gross tax liability, then against corporate adjusted gross tax liability, and finally against supplemental net liability. Some credits may be applied against future tax liability if the amount of current credit exceeds taxes due.

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1 ACCT. NO. 1000-109040-45100
6070-109000-40120

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with 4 modifications: 1) subtract any income that the federal law or Constitution prohibits Indiana from taxing, 2) add deductions allowed for charitable contributions

under federal law, 3) add deductions allowed under federal law for state income taxes, and 4) apportion income to Indiana based on the average percentage of property owned in Indiana, of payroll paid in Indiana, and of sales volume attributable to Indiana. (See Three Factor Formula, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS: Corporate income from public transportation fares. Income of insurance companies who pay the insurance tax is exempt. Foreign income of foreign corporations is not taxable. A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership.

RATE: 3.4%

CREDITS: The same as those listed in the corporate gross tax section.

EXEMPT ORGANIZATIONS: Businesses subject to the financial institutions tax, international banking facilities, subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the corporate adjusted gross income tax.

PROCEDURE: Quarterly payments of 25% of the corporation's estimated annual liability are required when the estimated adjusted gross income tax liability exceeds $1,000. The annual returns are due by April 15 or by the 15th day of the 4th month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds $20,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Division, Dept. of Revenue

REVENUE:	FY 1997	$149,772,838
	FY 1998	$106,562,969
	FY 1999	$93,225,399
	FY 2000	$155,449,476
	FY 2001	$184,616,290

DISTRIBUTION: Revenues from the 1987 tax increase plus $10,000,000 are paid into a General Fund account. The remainder is paid into the Property Tax Replacement Fund.

CORPORATE SUPPLEMENTAL NET INCOME TAX

IC 6-3-8 ACCT. NO. 1000-100900-40100

TAXPAYER: All corporations with Indiana adjusted gross income are subject to this tax, except corporations subject to the financial institutions tax, and subchapter S corporations.

TAX BASE: Except for domestic insurance companies, the base is the Indiana adjusted gross income less the greater of the amounts paid in adjusted gross income tax, the gross income tax, or the premium tax.

For domestic insurance companies, the base is the federal taxable income with two adjustments. First, this amount is multiplied by the ratio of the premium receipts from policies insuring persons or property in Indiana to the total premium receipts of the company. Second, the greater of the company's gross income tax payment or the gross premiums tax payment is then subtracted.

DEDUCTIONS AND EXEMPTIONS: None.

RATE: 4.5%.

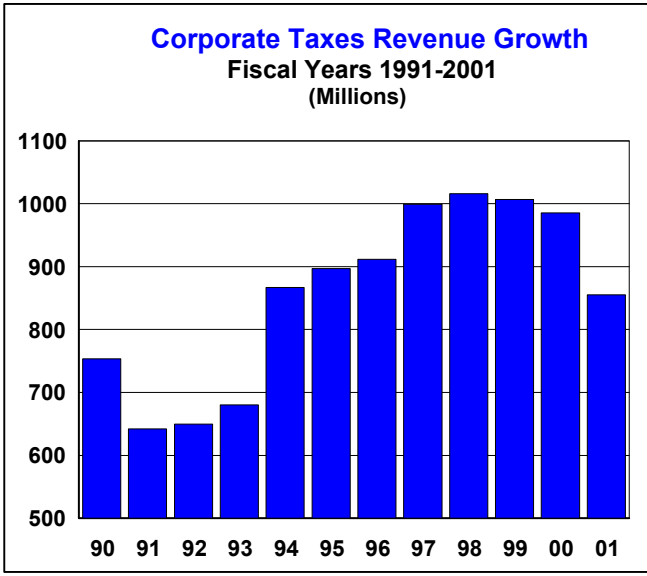
CREDITS: The same as those listed in the corporate gross tax section.

PROCEDURE: The corporate supplemental net income tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds $20,000, the corporation is required to remit payment by means of electronic transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Income Tax Section, Compliance Division, Dept. of Revenue

REVENUE:	FY 1997	$338,143,427
	FY 1998	$296,060,278
	FY 1999	$299,620,433
	FY 2000	$358,417,110
	FY 2001	$558,735,749

DISTRIBUTION: General Fund.



NOTE: Beginning with FY 91, the graph includes FIT tax revenue that is distributed to the State General Fund. FY 94 revenue reflects the additional $106M due to the corporate "speed up" in collections.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5 ACCT. NO. 1000-100900-40110
6000-132300

TAXPAYER: Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

TAX BASE: The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include:
1) Income derived from sources outside the U.S.
2) Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
3) Bad debt reserves included in federal income because of accounting method changes.

Additions to income include:
1) The federal bad debt deduction.
2) The federal charitable contribution deduction.
3) The deduction for taxes based on or measured by income and levied by a state.
4) The deduction allowed for net operating losses or net capital losses.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

1) Indiana adjusted gross income or apportioned income; minus
2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE: 8.5%

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1997	$100,682,900
	FY 1998	$95,967,293
	FY 1999	$81,883,824
	FY 2000	$79,365,830
	FY 2001	$55,594,305

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to:

a) the amount received by the taxing unit under the former financial institution taxes in 1989; minus
b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.

(2) The remaining revenue collected is deposited in the General Fund.

The distribution for local units of government and the State General Fund may not equal the total revenue collected during the fiscal year due to accounting procedures.

	Local Units of Govt.	General Fund
FY 1997	$46,124,779	$71,259,823
FY 1998	$45,280,426	$65,508,586
FY 1999	*$47,555,707	$37,822,022
FY 2000	$44,319,423	$35,046,407
FY 2001	$42,821,642	$12,772,623

*FY 1999 distributions to local units of government included a $3 million supplemental distribution from previous year's collections.

FUEL TAXES

Gasoline Tax, IC 6-6-1.1
Special Fuel Tax, IC 6-6-2.1
Motor Carrier Fuel Tax, IC 6-6-4.1
Inventory Tax, IC 6-6-1.1-209
Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5

HISTORY OF FUEL TAX RATES:

Gasoline Tax (IC 6-6-1.1)
1943 - $0.04 per gal.
1957 - $0.06 per gal.
1969 - $0.08 per gal.
1980 - Average price times 8% (max. rate $0.12 per gal.)
1981 - Average price times 8% (max. rate $0.14 per gal.)
1982 - Average price times $0.111 (max. rate $0.14 per gal.)
1985 - $0.14 per gal.
1988 - $0.15 per gal.

Special Fuel Tax (IC 6-6-2.1)
1943 - $0.04 per gal.
1957 - $0.06 per gal.
1969 - $0.08 per gal.

1980 - taxed same as gasoline tax
1985 - $0.15 per gal.
1988 - $0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)
1982 - taxed same as gasoline tax
1985 - taxed same as special fuel tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)
1985 - $0.08 per gal.
1988 - $0.11 per gal.

REVENUE:

	Total Gasoline and Fuel Use Tax Revenues
FY 1997	$666,987,297
FY 1998	$720,107,822
FY 1999	$735,578,415
FY 2000	$741,065,005
FY 2001	$747,448,281

DISTRIBUTION:

Funds Receiving Revenue	Percent of Total Revenue
Motor Vehicle Highway Fund	61.19%
State Highway Fund	17.61%
Local Road and Street Fund	9.03%
Special Distribution Fund	6.70%
State Highway/Road Construction Improvement Fund (Bonding)	4.43%
Motor Carrier Regulation Fund	1.04%

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 3940-110000-40400; 3010-109400-40400
6250-109400-40400; 6250-109400-40440
4580-100100-40400; 3010-109400-40420

TAXPAYER: Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

TAX BASE: All invoiced gallons of gasoline received less any authorized deductions.

RATE: The rate of tax per gallon is $.15.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20th day of each month. Licensed gasoline distributors whose monthly tax payments average $20,000 or higher must remit the tax monthly through electronic funds transfer (EFT), by delivery in person, or by courier and must be made on or before the date the tax is due.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates either an airport where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction. Gasoline sold to the U.S. Government, an agency of the U.S. Government or an instrumentality of the U.S. Government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage, or unknown cause while the distributor is still the owner thereof as a result of theft, leakage, fire, accident, explosion, lightning, flood, storm, act of war, public enemy, or other like cause. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

REFUNDS: A consumer is entitled to a refund of gasoline tax paid on gasoline purchased or used for operating stationary gas engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle, a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-1-1-2(hh), motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a gasoline tax refund by filing a refund claim (Form GR-4136) within three (3) years from the date the gasoline was purchased.

PENALTY: Persons, who fail to file a monthly report or pay the full

amount of tax shown on their report on or before the due date, are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of $100 per violation is also due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

DISTRIBUTION: 1/15 of total tax collected is deposited into the State Highway Road Construction Improvement Fund (Bonding). The first $25,000,000 after 1/15 of tax collected is distributed 60% to local units and 40% to the State Department of Transportation. The remainder is deposited: 1) in the Fish and Wildlife Fund (only tax from marine facilities); 2) 25% to the Highway, Road, and Street Fund; and 3) the balance (over 70%) to the Motor Vehicle Highway Account.

REVENUE:	FY 1997	$443,869,240
	FY 1998	$455,569,680
	FY 1999	$466,427,974
	FY 2000	$464,152,697
	FY 2001	$493,684,277

MARINE FUEL TAX

IC 6-6-1.1 ACCT. NO. 3420-130300-40400

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is $.15.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20th day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the Distributors Monthly Report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:		
	FY 1997	$46,531
	FY 1998	$41,962
	FY 1999	$38,878
	FY 2000	$35,227
	FY 2001	$59,953

DISTRIBUTION: Fish and Wildlife Fund.

MOTOR CARRIER FUEL TAX

IC 6-6-4.1 ACCT. NO. 6250-109400-40410
3010-109400-4100; 6250-109400-41000

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax per gallon is $.16.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus

operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

CREDITS: A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carrier's annual permit, has paid the gasoline or special fuel tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline, special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1997	$7,431,242
	FY 1998	$9,869,416
	FY 1999	$7,039,401
	FY 2000	$5,745,168
	FY 2001	$3,727,205

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5 ACCT. NO. 6250-109500-40420
2270-10900; 3010-109400-40440

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax is $.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the

numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1997	$68,133,928
	FY 1998	$103,423,656
	FY 1999	$100,331,465
	FY 2000	$84,337,853
	FY 2001	$98,641,207

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209, 6-6-2.1-202 — ACCT. NO. 3940-110000; 3010-109400 6250-109400; 4580-100100

TAXPAYER: Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the gasoline or special fuel tax rates are subject to the inventory tax.

TAX BASE: Gallons of gasoline or special fuel held for resale.

RATE: The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

PROCEDURE: Persons subject to the tax, inventory the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the Department of Revenue and pays the tax within 30 days of the inventory date.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:		
	FY 1997	$0
	FY 1998	$0
	FY 1999	$0
	FY 2000	$0
	FY 2001	$0

DISTRIBUTION: Same as gasoline tax and special fuel tax.

NOTE: The inventory tax is imposed only when there is an increase in the gasoline tax and or the special fuel tax. Because there was no increase in either tax between FY 91 and FY 01, there was no revenue collected.

SPECIAL FUEL TAX

IC 6-6-2.1 ACCT. NO. 3940-12000; 6250-109400 3010-109400

TAXPAYER: Licensed special fuel suppliers who sell special fuel from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner.

TAX BASE: Special fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used for non-highway purposes, used as heating oil, or in trains.

RATE: The rate of tax per gallon is $.16.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments by the 15th day of each month. Persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by the 15th day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export, exports by a supplier, exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading, special fuel sold to the United States or agency or instrumentality thereof, special fuel sold to a post exchange or other concessionaire on a federal reservation in

Indiana, special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation, special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five (5) miles outside the corporate limits of the municipality, special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(1)) and used by the carrier to transport passengers within a service area that is not larger than one (1) county and counties contiguous to that county, the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment, and special fuel used for non-highway purposes, used as heating oil, or in trains. Special fuel exempt for non-highway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid, undyed special fuel subsequently used in a nontaxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user is not permitted to file a claim for a refund for the same sale/purchase of special fuel.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or $5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:	FY 1997	$147,552,887
	FY 1998	$151,245,070
	FY 1999	$161,779,575
	FY 2000	$186,794,060
	FY 2001	$151,335,639

DISTRIBUTION: The first $25,000,000 is distributed 60% to local units and 40% to the Department of Transportation. The remainder is deposited 75% to the Motor Vehicle Highway Account and 25% to the Highway, Road, and Street Account.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6 ACCT. NO. 6130-100200 through 110000

TAXPAYER: Operators of hazardous waste disposal sites.

TAX BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: $11.50 per ton.

The tax rate on hazardous waste generated outside Indiana and disposed of in an Indiana facility is the greater of the rate listed above or the amount of tax imposed by the state of origin. The maximum liability for underground injection is $25,000 per year per taxpayer.

PROCEDURE: Filed quarterly with the Department of Revenue.

ADMINISTRATION: Special Tax Division, Dept. of Revenue

REVENUE:

Fiscal Year	Hazardous Substances Response Trust Fund	County General Funds	Total
1997	$1,792,603	$597,534	$2,390,137
1998	$1,932,886	$670,141	$2,603,027
1999	$1,313,393	$431,336	$1,744,729
2000	$1,327,545	$442,515	$1,770,060
2001	$1,165,859	$376,656	$1,542,515

DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located. The Hazardous Substances Response Trust Fund is used as 1) a state match for federal superfund money; 2) emergency state assistance; and 3) state cleanups. Revenue is distributed to the various counties as follows:

County	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Allen	$301,217	$299,023	$33,776		
Porter	$87,800	$136,439	$65,597	$63,139	$29,994
Putnam	$208,517	$234,679	$331,962	$379,376	$346,662
Total	**$597,534**	**$670,141**	**$431,335**	**$442,515**	**$376,656**

INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1 ACCT. NO. 1000-100900-40050
1000-100900-40060

TAXPAYER: Individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

TAX BASE: Except for trusts and estates, the base is the federal adjusted gross income with additions of the amounts subtracted on federal returns for interest income, net operating losses derived from sources outside of Indiana, state income taxes, recoveries of previously allowed deductions, and the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax. For trusts and estates, the tax base is the federal taxable income, subtracting only the income that the federal law or Constitution prohibits taxing. Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- Income exempt under federal law or the Constitution;
- **$1,000 exemption** for the taxpayer, spouse, and each dependent claimed on the federal return.
- **Additional $1,500 exemption** for dependent children under the age of 18.
- **Supplemental railroad annuities**.
- **$1,000 exemption** for each individual age 65 or over and/or blind.
- **Additional $500** for individuals aged 65 or over with AGI less than $40,000.
- **Military retirement** or **survivor's military service benefits** for individuals at least 60 years old up to $2,000.
- **Military income** up to $2,000.
- **Federal civil service annuity income** for individuals over 61, less any social security or railroad retirement income, up to $2,000.
- **Disability retirement:** portion of income received by an individual who is less than 65, retired, and is permanently and totally disabled.
- **Federal social security** and **railroad retirement benefits** included in a taxpayer's federal gross income.
- **Rent** up to $2,000.
- **Income** up to $2,000 subject to an income tax by a political subdivision of another state.

- **Home insulation expense** up to $1,000 for installations.
- **Net operating losses** derived from sources outside of Indiana.
- **Unemployment compensation**: partial deduction based on a formula.
- **Federal employee paid leave**.
- **Foreign source dividends**.
- **Enterprise Zone adjusted gross income deduction** for a qualified employee working and living in an enterprise zone equal to the lesser of 1/2 of earnings or $7,500.
- Under certain circumstances, income of individuals residing in **county homes** is no longer subject to the individual income tax.
- **Prize money** from the Indiana State Lottery.
- **Crime Stoppers Award** up to $1,000.
- **Export income**: A portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts.
- **Employee medical care savings accounts deposits**.
- **Property taxes** paid for an individual's principle place of residence up to $2,500.
- **Qualified long term care insurance premiums**.
- **Holocaust settlement payments**.

RATE: 3.4%

CREDITS:

- **Buddy System Project:** $100 per unit of qualified computer equipment donated to school service centers.
- **Capital Investment:** 14% of the value of qualified investment in a business project having an estimated total cost of at least $75 M and located in Shelby County. The tax credit must be taken over at least a 7-year period.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** percent of qualified investments made in these areas as approved by Enterprise Zone Board or Department of Commerce.
- **Earned Income Tax Credit:** taxpayers with a qualifying dependent, total income less than $12,000 and earned income equal to at least 80% of income.
- **Economic Development for Growing Economy:** incremental income tax withholdings of new employees as approved by the EDGE Board.
- **Enterprise Zone:** allowed for increased employment expenditures equal to the lesser of 10% multiplied by the increased wages, or $1,500 multiplied by the number of qualified

employees.

- **Enterprise Zone Investment Cost:** percent of qualified investment in a business located in a zone as approved by Commerce.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed $450,000 annually, except for FY 98 and FY 99 when the cap was $750,000.
- **Income taxes paid to other states:** up to 3.4% of the income taxed by other states.
- **Indiana colleges and universities:** one-half of contributions to institutions of higher education up to $100 ($200, joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than $100 or more than $50,000.
- **Maternity Home:** up to $3,000 per home, may not exceed $500,000 annually.
- **Neighborhood Assistance:** one-half of amounts used in approved programs, up to $25,000 and limited by a statewide total of $1,000,000.
- **Prison Investment:** one-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is $100,000.
- **Property Taxes Paid on Business Personal Property**: an amount equal to the lesser of either the net ad valorem property taxes paid on the assessed value of the taxpayer's business personal property or the net ad valorem property taxes paid on an assessed value of $37,500. *The credit takes effect in 2003.*
- **Property Taxes Paid on Homesteads**: an amount for property taxes paid on the taxpayer's principle place of residence, provided the taxpayer's earned income is less than $18,600, the taxpayer owns the residence, the residence is located in Lake County, and the taxpayer does not claim the income tax deduction for property taxes paid on the residence. *The credit takes effect in 2003.*
- **Rerefined Lubrication Oil Facility**: percent of property taxes paid each year on real property containing a rerefining facility and personal property used in the rerefining process as determined by the Department of Commerce. The credit is 100% for taxes paid in 2001, declines to 20% for taxes paid in 2005, and expires in 2006.

- **Research Expense:** for certain qualified research expenses incurred before January 1, 2003.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed $250,000 annually.
- **Unified Tax Credit for Elderly:** declining refundable credit for individuals with adjusted gross income less than $10,000, the value of the credit depending on income and marital status.
- **Voluntary Remediation:** qualified investment in voluntary remediation of a brownfield subject to approval by IDEM and IDFA. The credit is equal to the lesser of either $100,000 or 10% of the qualified investment.
- **21st Century Scholar Program:** one-half of contributions up to $100 for individual ($200, joint return).

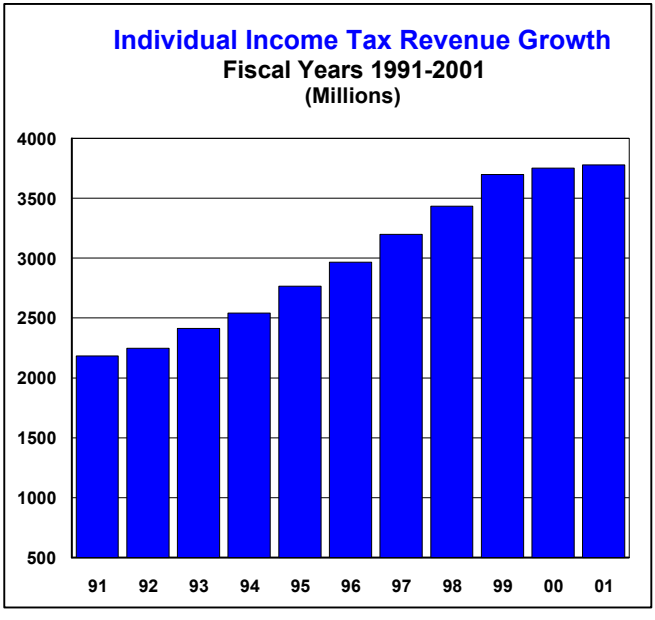
PROCEDURE: 3.4% of wages of employees are withheld by employers and paid to the Department of Revenue either by the 20th day after the end of the month or quarterly, depending on the amount of total withholding. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

All other income is reported annually with provisions for quarterly estimated tax payments. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section, Compliance Division, Dept. of Revenue

REVENUE:	FY 1997	$3,197,117,796
	FY 1998	$3,433,443,948
	FY 1999	$3,699,316,536
	FY 2000	$3,753,339,515
	FY 2001	$3,779,805,446

DISTRIBUTION: State General Fund.


Individual Income Tax Revenue Growth
Fiscal Years 1991-2001
(Millions)
4000
3500
3000
2500
2000
1500
1000
500
91
92
93
94
95
96
97
98
99
00
01

INDIANA DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX DIVISION
TAX YEAR 1999 STATISTICS
STATEWIDE TOTALS

	Grand Total	
	Returns	**Amount ($)**
Total Indiana Income	2,925,909	117,074,698,166
Tax Add-back	36,733	77,361,550
Total IN Deductions	1,887,685	5,057,885,017
**Indiana AGI	2,894,625	111,987,629,769
Federal Exemptions	2,901,901	6,002,617,272
Over 65 and/or Blind	438,791	610,785,096
**Total Exemptions	2,515,147	8,473,118,764
**State Taxable Income	2,750,148	104,018,659,743
**State AGI Tax Due	2,730,809	3,523,334,067
County Tax Due	2,273,560	795,849,257
Sales Tax Due	25,466	1,037,665
Estimated Penalty	103,059	8,480,267
1999 Estimate Paid With Return	971,829	1,142,164,202
**Total Amount Due	2,750,812	4,320,816,625
Indiana Tax Withheld	2,482,217	2,930,313,157
County Tax Withheld	1,995,111	596,743,714
1st Quarter Paid With Return	145,624	115,555,364
College Credit	83,807	8,064,932
Elderly Credit	120,521	6,757,236
Taxes Paid to Other States	83,931	89,351,472
Credit Outside Localities	21,562	5,249,557
Other Credits	185,352	106,627,881
**Total Credits	2,776,487	4,387,210,001
Total Amount Owed	826,116	391,239,149
Amount Overpaid	1,708,158	419,413,245
Non-Game Fund	36,221	444,527
Net Refunds Due	2,014,490	371,660,637

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-1 ACCT. NO. 1000-100900
Estate Tax, IC 6-4.1-11
Generation-Skipping Transfer Tax, IC 6-4.1-11.5

TAXPAYER: Class A, B, or C transferees:

Class A - Parent, grandparent, child, grandchild;
Class B - Sister, brother, niece, nephew, daughter-in-law, son-in-law;
Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located; Indiana Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

RATE: Net Taxable Value

From	To	Amount	+ % of Excess Over	
Class A				
$ 0	$ 25,000	$	1%	$ 0
25,000	50,000	250	2%	25,000
50,000	200,000	750	3%	50,000
200,000	300,000	5,250	4%	200,000
300,000	500,000	9,250	5%	300,000
500,000	700,000	19,250	6%	500,000
700,000	1,000,000	31,250	7%	700,000
1,000,000	1,500,000	52,250	8%	1,000,000
1,500,000	--	92,250	10%	1,500,000
Class B				
0	100,000		7%	0
100,000	500,000	7,000	10%	100,000
500,000	100,000	47,000	12%	500,000
1,000,000	--	107,000	15%	1,000,000
Class C				
0	100,000		10%	0
100,000	1,000,000	10,000	15%	100,000
1,000,000	--	145,000	20%	1,000,000

PROCEDURE: Indiana Residents: Within 9 months of death, the personal representative must file a return with the appropriate probate court if the value of transferred property interests exceeds the value of exemptions. The court issues the order determining tax

liability. The transferee pays the county treasurer who makes quarterly remittances to the state. The Inheritance Tax Division audits all returns. Indiana Nonresidents: File directly with the Department of Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of Revenue.

DEDUCTIONS: The decedent's debts, state and local tax obligations pending at the time of death, funeral expenses, and estate administrative expenses.

EXEMPTIONS: Transfers to a surviving spouse, life insurance payable to a named beneficiary, real property owned by tenancy by the entireties, transfers for public, charitable, educational, or religious purposes, and transfers to a cemetery association. Additional exemptions include:

Class A transferees	$100,000
Class B transferees	$ 500
Class C transferees	$ 100

An Estate Tax or “pick-up” tax is imposed in an amount equal to the Indiana portion of the state death tax credit against the Federal Estate Tax less the amount of Indiana Inheritance Tax actually paid as a result of the decedent’s death.

A Generation-Skipping Transfer Tax is imposed in an amount equal to the amount of the credit allowed under federal law to be paid to the state.

ADMINISTRATION: Inheritance Tax Division, Dept. of Revenue.

REVENUE:

Fiscal Year	General Fund	Counties	Total
1997	$115,356,080	$9,248,080	$124,604,160
1998	$124,383,058	$9,741,206	$134,124,264
1999	$148,712,189	$10,749,982	$159,462,171
2000	$140,220,093	$10,292,830	$150,512,923
2001	$163,684,276	$11,751,191	$175,435,467

DISTRIBUTION: Resident Inheritance Tax: 92% State General Fund; 8% collecting county. Counties are guaranteed a statutorily determined amount which accounts for the increase in the Class A

exemption beginning July 1, 1997.

Nonresident Inheritance Tax: 100% State General Fund

Estate or "pick up" tax: 100% State General Fund

Generation-Skipping Transfer Tax: 100% State General Fund

INSURANCE TAX

Premium Tax, IC 27-1-18-2 ACCT. NO. 1000-102100-40260
Fire Insurance Tax, IC 22-12-6-5 3080-130500-40260

TAXPAYER: Premium Tax: insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies that elect to pay the tax.

Fire Insurance Tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

TAX BASE: Premium Tax: gross premiums received on policies covering risks in the state, or for marine and transportation companies, gross premiums received on policies written or renewed in the past year minus deductions for reinsurance, premiums, dividends paid to resident insureds, and premiums returned.

Fire Insurance Tax: gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE: Premium Tax: 2% of net premiums. Beginning in FY 2002, the premium tax will be incrementally reduced from its current level of 2% to 1.3% by 2005 (P.L. 144-2000). Fire Insurance Tax: 0.5% of net premiums.

PROCEDURE: Premium Tax: quarterly estimated returns filed with the Department of Insurance.

Fire Insurance Tax: paid to the Department on or before March 2.

EXEMPTIONS: Domestic insurance companies that elect to pay the Gross Income Tax rather than the Premiums Tax.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:

Fiscal Year	Premium Tax	Fire Insurance Tax
1997	$136,279,243	$1,806,420
1998	$146,909,683	$1,938,490
1999	$155,416,872	$1,725,385
2000	$161,140,173	$1,983,713
2001	$145,754,785	$2,140,084

DISTRIBUTION: Premium Tax: State General Fund. Fire Insurance Tax: Fire & Building Services Fund.

PETROLEUM SEVERANCE

IC 6-8-1 ACCT. NO. 3150-130000-44150, 45100

RATE: The greater of 1% of the value of the petroleum or $0.03 per 1,000 cubic feet for natural gas and $0.24 per barrel of oil.

REVENUE:		
	FY 1997	$614,945
	FY 1998	$642,413
	FY 1999	$614,000
	FY 2000	$607,438
	FY 2001	$607,700

DISTRIBUTION: Oil and Gas Division

PARIMUTUEL ADMISSION TAX

IC 4-31-9-5 ACCT. NO. 1000-731400

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Admissions to horse track or satellite facility. Currently, admission is charged only at Hoosier Park for live racing and at the Merrillville satellite facility.

RATE: $0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of Revenue

REVENUE:		
	FY 1997	$34,914
	FY 1998	$30,090
	FY 1999	$26,032
	FY 2000	$21,380
	FY 2001	$18,261

DISTRIBUTION: 50% in equal shares to the city of Anderson and Madison County; 50% to the General Fund.

PARIMUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9 ACCT. NO. 6000-187800-42110; 6000-134600-42800

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made at a satellite facility.

REVENUE BASE: One half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:		
	FY 1997	$544,060
	FY 1998	$532,170
	FY 1999	$549,427
	FY 2000	$584,060
	FY 2001	$574,070

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% State Fair Commission for activity authorized under IC 15-1.5-3.

PARIMUTUEL WAGERING TAX

IC 4-31-9-3 ACCT. NO. 1000-731300

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made on live and simulcast races.

RATE: 2% of the total amount wagered on live races and simulcasts conducted at a permit holder's racetrack. 2.5% of the total amount wagered on simulcasts at satellite facilities.

ADMINISTRATION: Department of Revenue

REVENUE:

FY 1997	$3,450,205
FY 1998	$3,494,130
FY 1999	$3,648,538
FY 2000	$3,751,675
FY 2001	$3,510,636

DISTRIBUTION: First $150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Lottery and Gaming Surplus Account within the Build Indiana Fund.

RAILROAD CAR PROPERTY TAX

IC 6-1.1-8-35; ACCT. NO. 6610-109000-40200
IC 6-1.1-8.2-5 6110-180100-49000

TAXPAYER: Railroad car companies and a railroad company that provides service within a commuter transportation district.

TAX BASE: Assessed value of the average number of cars owned or used in the state by a company during the previous year.

RATE: Railroad car companies: Statewide average net property tax rate.
Railroad companies: Average net property tax rate imposed only in counties in which such companies operate.

PROCEDURE: The State Board of Tax Commissioners assesses the tax against the indefinite-situs distributable property of railroad car companies and the distributable property of the railroad company. The State Department of Revenue collects the tax payments. Tax collections from railroad car companies are placed in the Commuter Rail Service Fund and collections from the railroad company are placed in the Electric Rail Service Fund.

CREDITS: Beginning January 1, 2000, railroad car companies may file for a credit against their tax liability. The credit is equal to 25%

of the taxpayer's expenses in Indiana for maintenance and improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are limited to $2.8 million annually. If more than $2.8 million in credits are claimed in a year, each taxpayer's claim will be reduced on a pro-rata basis.

ADMINISTRATION: State Board of Tax Commissioners; Department of Revenue.

DISTRIBUTION: Deposits to the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD). Prior to July 1, 1999, tax proceeds in the Commuter Rail Service Fund were also transferred to NICTD.

REVENUE:

	Rail Car Companies	Railroad Company	Total
FY 1997	$4,911,564	$166,342	$5,077,906
FY 1998	$4,919,301	$160,852	$5,080,153
FY 1999	$5,662,341	$124,405	$5,786,746
FY 2000	$5,858,994	$137,742	$5,996,736
FY 2001	$6,371,603	$125,069	$6,496,672

RIVERBOAT ADMISSION TAX

IC 4-33-12 ACCT. NO. 1000-721100 through 1000-721900

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations.

TAX BASE: Admissions to riverboat gaming excursions.

RATE: $3 per admission, whether paid or unpaid

ADMINISTRATION: Department of Revenue

REVENUE:

	Date*	FY 1998	FY 1999
Argosy/Lawrenceburg	12/13/96	$14,531,643	$21,694,524
Aztar/Evansville	12/8/95	6,442,386	6,139,218
Belterra/Switz. Co.	10/27/00	--	--
Blue Chip/Mich. City	8/22/97	8,559,603	11,042,736
Caesar's/Harrison Co.	11/20/98	--	7,525,997
Horseshoe/Hammond	6/29/96	16,745,604	17,654,448
Grand Vict/Rising Sun	10/4/96	11,081,830	10,650,324
Majestic Star/Gary	6/11/96	9,471,309	10,125,660
Harrah's/East Chicago	4/18/97	14,489,785	14,914,246
Trump/Gary	6/11/96	9,599,215	10,998,277
Total		**$90,921,375**	**$110,745,428**

	Date*	FY 2000	FY 2001
Argosy/Lawrenceburg	12/13/96	$22,664,776	$22,084,863
Aztar/Evansville	12/8/95	6,147,591	6,212,769
Belterra/Switz. Co.	10/27/00	--	4,421,242
Blue Chip/Mich. City	8/22/97	11,487,623	11,297,773
Caesar's/Harrison Co.	11/20/98	13,370,229	14,303,664
Horseshoe/Hammond	6/29/96	17,157,153	16,112,984
Grand Vict/Rising Sun	10/4/96	9,848,814	8,559,018
Majestic Star/Gary	6/11/96	9,344,994	9,362,484
Harrah's/East Chicago	4/18/97	16,449,486	17,281,827
Trump/Gary	6/11/96	10,094,899	8,993,388
Total		**$116,565,565**	**$118,630,012**

*first day of full-time operation.

DISTRIBUTION: The Department of Revenue places these taxes in the General Fund. The Treasurer of State quarterly distributes these monies as outlined below:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county:

$1.00 to the city in which the boat is docked
$1.00 to the county in which the boat is docked
$0.10 to the county convention and visitor bureau or promotion fund
$0.15 to the State Fair Commission
$0.10 to the Division of Mental Health
$0.65 to the Indiana Horse Racing Commission

In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county:

- $2.00 to the county in which the boat is docked
- $0.10 to the county convention and visitor bureau or promotion fund
- $0.15 to the State Fair Commission
- $0.10 to the Division of Mental Health
- $0.65 to the Indiana Horse Racing Commission

In counties contiguous to Patoka Lake:

- $1.00 distributed equally among the counties contiguous to the lake
- $1.00 to the Patoka Lake Development Account
- $0.40 to the resource conservation and development program that serves the Patoka Lake area
- $0.50 to the General Fund
- $0.10 to the Division of Mental Health

	FY 1998	FY 1999	FY 2000	FY 2001
Dearborn County	$4,022,331	$7,007,546	$7,466,989	$7,452,246
Dearborn Co. Conv. & Visitor's Bureau	402,229	700,748	746,692	745,218
East Chicago	4,651,953	4,772,027	5,426,295	5,720,828
Evansville	2,167,751	2,021,299	2,039,968	2,121,859
Gary	6,170,146	7,201,557	6,623,385	6,022,791
Hammond	5,523,006	5,775,837	5,810,174	5,410,049
Harrison County	--	3,096,046	8,446,028	9,516,044
Harrison Co. Conv. & Visitor's Bureau	--	154,801	422,298	475,798
Indiana Horse Racing Comm.	18,166,363	23,126,770	25,148,521	25,443,943
Lake County	16,345,105	17,749,421	17,859,853	17,153,668
Lake Co. Conv. & Visitor's Bureau	1,634,496	1,774,927	1,785,969	1,715,351
LaPorte County	1,998,395	3,586,227	3,765,163	3,810,663
LaPorte Co. Conv. & Visitor's Bureau	199,838	358,620	376,513	381,063
Lawrenceburg	4,022,331	7,007,546	7,466,989	7,452,246
Mental Health Div.	2,794,780	3,558,984	3,868,941	3,914,390
Michigan City	1,998,395	3,586,227	3,765,163	3,810,663
Ohio County*	3,414,469	3,677,644	3,334,770	2,956,031
Ohio Co. Conv . & Visitor's Bureau	341,444	367,761	333,474	295,600
Rising Sun*	3,414,469	3,677,644	3,334,770	2,956,031
State Fair Commis.	4,192,212	5,338,530	5,803,469	5,871,643
Switz. County	--	--	--	1,783,519
Switz. Co. Conv. & Visitor's Bureau	--	--	--	89,175
Vanderburgh Co.	2,167,751	2,021,299	2,039,968	2,121,859
Vand. Co. Conv. & Visitor's Bureau	216,773	202,128	203,995	212,184
TOTAL	**$83,844,235**	**$106,763,588**	**$116,069,385**	**$117,432,859**

*Fifty percent of total distributions was shared with Ripley County, Switzerland County, and 14 municipalities within Ripley, Switzerland, and Dearborn Counties. Switzerland County and two municipalities (Patriot and Vevay) no longer receive these distributions with the opening of Belterra Casino Resort in Switzerland County.

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

RIVERBOAT WAGERING TAX

IC 4-33-13 ACCT. NO. 2850-721100 through 2850-721900

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations.

TAX BASE: Adjusted gross receipts, which are wagers minus winnings and uncollectible receivables.

RATE: 20% of adjusted gross receipts

ADMINISTRATION: Department of Revenue

REVENUE:

	Date*	FY 1998	FY 1999
Argosy/Lawrenceburg	12/13/96	$37,684,611	$58,596,983
Aztar/Evansville	12/8/95	22,177,415	20,405,246
Belterra/Switzerland Co.	10/27/00	--	--
Blue Chip/Mich. City	8/22/97	20,487,243	30,218,751
Caesar's/Harrison Co.	11/20/98	--	17,747,446
Horseshoe/Hammond	6/29/96	42,767,263	45,136,222
Grand Victoria/Rising Sun	10/4/96	32,152,608	30,475,877
Majestic Star/Gary	6/11/96	20,233,234	22,937,623
Harrah's/E. Chicago	4/18/97	32,625,447	36,623,407
Trump/Gary	6/11/96	23,624,556	28,902,484
Total		**$231,752,377**	**$291,044,039**

	Date*	FY 2000	FY 2001
Argosy/Lawrenceburg	12/13/96	$65,606,370	$67,951,676
Aztar/Evansville	12/8/95	19,232,037	18,638,011
Belterra/Switzerland County	10/27/00	--	12,026,185
Blue Chip/Mich. City	8/22/97	34,515,283	35,240,427
Caesar's/Harrison Co.	11/20/98	34,454,674	38,417,382
Horseshoe/Hammond	6/29/96	46,484,884	48,845,583
Grand Victoria/Rising Sun	10/4/96	30,465,602	27,673,887
Majestic Star/Gary	6/11/96	23,451,105	23,514,828
Harrah's/E. Chicago	4/18/97	46,587,058	50,883,409
Trump/Gary	6/11/96	25,879,634	23,584,471
Total		**$326,676,647**	**$346,775,859**

*first day of full-time operation.

DISTRIBUTION: The Department of Revenue deposits revenue in the State Gaming Account in the General Fund. Funds are then appropriated to the Indiana Gaming Commission to administer Riverboat Gaming. 75% of the remaining tax revenue is distributed to the Lottery and Gaming Surplus Account within the Build Indiana Fund. 25% is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock;

In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county, the funds are distributed to the county in which the boat is docked; and

In the counties contiguous to Patoka Lake, the funds are distributed in equal shares to each of these counties.

	FY 1998	FY 1999	FY 2000	FY 2001
Lottery & Gam. Surplus Acct.	$169,936,418	$213,684,137	$246,114,118	$260,193,774
East Chicago	8,022,088	8,870,612	11,667,854	12,811,241
Evansville	5,490,218	5,168,341	4,880,172	4,697,355
Gary	10,966,949	12,810,914	12,551,339	11,799,781
Hammond	10,706,612	11,083,582	11,755,768	12,134,289
Harrison Co.	--	4,003,642	8,311,584	9,640,752
Lawrenceburg	8,925,019	14,314,769	16,474,535	17,107,483
Michigan City	4,555,618	7,414,146	8,670,722	8,816,168
Rising Sun	7,979,269	7,562,041	7,726,066	7,091,650
Switzerland Co.	--	--	--	2,632,539
Total	**$226,582,191**	**$284,912,184**	**$328,152,158**	**$346,925,032**

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

SALES AND USE TAX

IC 6-2.5 ACCT. NO. 1000-100900-40200; 4900-100100 6000-135000; 6070-109000 6610-109000-40200

TAXPAYER: Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

TAX BASE: Sales price of the taxable transaction.

RATE: 5% of the sales price.

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20th day after the end of the month. Retailers whose average monthly tax remittance during the

preceding calendar year was less than $1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than $1,000. If a person's monthly sales tax liability exceeds $10,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors remit sales tax collections 2 times a month. Retail merchants are allowed to retain a 1% collection allowance if remittance is timely.

EXEMPTIONS: Wholesale sales; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), public transportation; sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution-abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales to persons who resell those goods at retail; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of most food for at home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire retreading; sales of property to be incorporated in leased school buildings; sales of motor vehicles, aircraft, watercraft, and trailers for registration and use outside of Indiana; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; natural spring water; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (i.e., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

REVENUE:

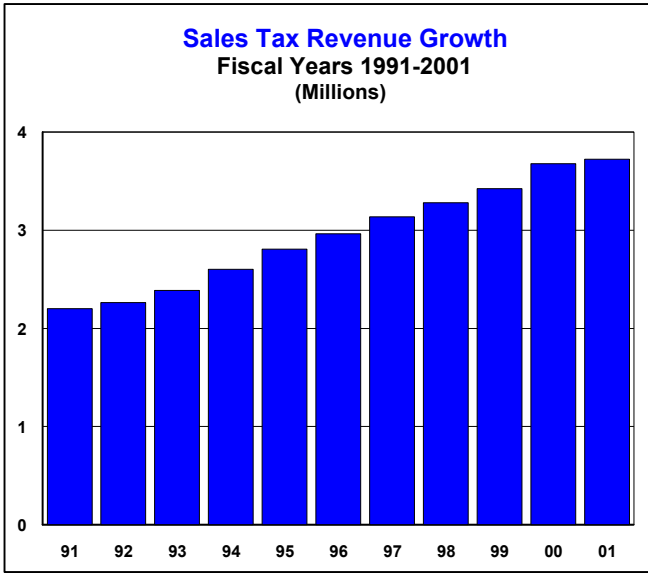
FY	GF	PTRF	PMTF
1997	$1,848,056,551	$1,264,979,278	$24,034,606
1998	$1,932,050,082	$1,320,299,070	$25,085,682
1999	$2,022,958,150	$1,372,950,087	$26,086,052
2000	$2,167,080,364	$1,484,284,997	$28,201,415
2001	$2,187,582,233	$1,499,200,783	$28,484,815

FY	IRSF	CRSF*	TOTAL
1997	$1,264,375	--	$3,138,334,810
1998	$1,320,801	--	$3,278,755,635
1999	$1,372,949	--	$3,423,367,237
2000	$1,484,285	$6,308,211	$3,687,359,272
2001	$1,499,201	$6,371,603	$3,723,138,635

*Distributions to the Commuter Rail Service Fund began in FY 2000, as authorized by P.L. 253-1999.

DISTRIBUTION: 59.03% to the State General Fund, 40% to the Property Tax Replacement Fund, 0.76% to the Public Mass Transportation Fund, 0.04% to the Industrial Rail Service Loan Fund, and 0.17% to the Commuter Rail Service Fund.

NOTE: Refunds from Sales Tax come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.



STATE PROPERTY TAX

State Fair, IC 15-1.5-8-1 ACCT. NO. 6000-187800;
State Forestry, IC 14-23-3-3 3430-130800

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible property, March 1.

TAX BASE: Net Assessed Value arrived at for Local Property Tax Purposes

RATE: $.01 per $100 Assessed Valuation through CY 2001.
$.0033 per $100 AV beginning in CY 2002.

ADMINISTRATION: State Board of Tax Commissioners

REVENUE:

FY	State Fair	State Forestry	Total
1997*	$2,269,917	$4,200,911	$6,470,828
1998	$1,850,718	$3,375,201	$5,225,917
1999	$2,096,125	$3,886,938	$5,983,063
2000	$2,019,127	$3,738,145	$5,757,272
2001	$2,465,052	$4,578,886	$7,043,938

*Due to delays in reassessment, some counties did not have a June 1996 settlement causing some FY1996 state property tax to be accounted for in FY1997.

DISTRIBUTION: State Fair-35%; State Forestry-65% though 2001; State Fair-1/3, State Forestry-2/3 beginning in 2002.

LOCAL TAXES

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5 ACCT. NO. 6000-185800-40240

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of Revenue.

TAX BASE: The weight, class, and age of the aircraft determine taxes owed.

Class A	Piston-driven
Class B	Piston-driven, pressurized
Class C	Turbine-driven
Class D	Homebuilt, gliders, or hot air balloons

Age	Class A	Class B	Class C	Class D
0-4	$.04/lb	$.065/lb	$.09/lb	$.175/lb
5-8	$.035/lb	$.055/lb	$.08/lb	$.015/lb
9-12	$.03/lb	$.05/lb	$.07/lb	$.0125/lb
13-16	$.025/lb	$.025/lb	$.025/lb	$.01/lb
17-25	$.02/lb	$.02/lb	$.02/lb	$.0075/lb
over 25	$.01/lb	$.01/lb	$.01/lb	$.005/lb

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out-of-state (However, these aircraft are not exempt if operated in Indiana more than 60 days.); aircraft which the federal law or Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxies.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Dept. of Revenue

REVENUE:		
	FY 1997	$377,559
	FY 1998	$381,782
	FY 1999	$392,900
	FY 2000	$430,000
	FY 2001	$513,773

DISTRIBUTION: Revenues are distributed to the county where the aircraft is usually located when it is not being operated on a quarterly basis. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9 ACCT. NO. 9000-190900-45200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the sales tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds, and vehicles leased as part of a funeral.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1997	$7,836,800
	FY 1998	$8,047,715
	FY 1999	$8,914,027
	FY 2000	$8,101,894
	FY 2001	$9,846,819

DISTRIBUTION: On May 20 and November 20 all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in the same manner that property taxes are apportioned and distributed.

COMMERCIAL MOTOR VEHICLE EXCISE TAX

IC 6-6-5.5 (Effective 1/1/2000) ACCT. NO. 6990-101000

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the pre-determined base revenue amount by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the CVET tax amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET fees as well. CVET fees are reduced by 50% for farm vehicles. Tax rates for CY 2000 are set at amounts of about one-half of the above rate computation.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the commercial vehicle excise tax paid by owners of intrastate commercial vehicles, and the Department of Revenue is required to collect the tax paid by owners of interstate commercial vehicles. Tax owed by out-of-state based commercial vehicles is collected by the IRP authority in the state of registration.

Indiana-based taxpayers who own vehicles subject to the CVET filed an information return along with their personal property tax return in CY 2000. The State Tax Board determined each taxing unit's base revenue for CY 2001 by applying the 2000 property tax rate to the assessed value compiled from the information returns. The base revenue amount is increased by 5% annually.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units.

EXEMPTIONS: Trucks gross plated for less than 11,000 pounds and subject to the Motor Vehicle Excise Tax.

REVENUE: FY 2001 $27,852,265

ADMINISTRATION: Department of Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

COUNTY ADMISSIONS TAX

IC 6-9-13 ACCT. NO. 3220-124900

TAXPAYER: Each person who pays a price for admission to any event held in the RCA Dome, the Convention Center, Victory Field, or Conseco Fieldhouse (all located in Marion County).

RATE: 5% of the price of admission.

EXEMPTIONS: The tax does not apply to events sponsored by educational institutions, religious organizations, or charitable organizations.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

LOCAL ADMINISTRATION: Amounts received from the tax are paid by the State Treasurer to the treasurer of the Capital Improvement Board of Managers.

REVENUE:	FY 1997	$966,270
	FY 1998	$931,371
	FY 1999	$1,209,898
	FY 2000	$4,567,454
	FY 2001	$4,527,731

NOTE: Under current law, the tax applies to any event at the facilities listed above. However, prior to the passage of P.L. 256 - 1997, the tax was applicable only to professional sporting events held in the RCA Dome. Beginning 1/1/2028, the tax will again apply only to professional sporting events.

DISTRIBUTION: Revenue is used to pay the principal or interest on bonds or notes issued by the Capital Improvement Board of Managers.

EXPIRATION DATE: The tax terminates January 1 of the second year immediately following the year during which the last of the pertinent bonds or notes have been retired.

COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

IC 6-3.5-1.1 ACCT. NO. 1000-780010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and <u>does not</u> reside in another county in which CAGIT is in effect, the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for State Adjusted Gross Income Tax.

CREDITS: A portion of the Federal Credit for Elderly and Totally Disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.25% for nonresident county taxpayers, and 0.5%, 0.75%, or 1% for resident county taxpayers (according to the election of each county council). If a county council elects to decrease its CAGIT rate, it may do so by increments of 0.1%.

RATE EXCEPTIONS: Jackson County and Pulaski County may impose CAGIT for resident county taxpayers at a tax rate of 1.1% and 1.3%, respectively. Additional revenues for Jackson County are required to be used for funding the operation of a jail and juvenile center, and additional revenues for Pulaski County are required to be used for funding the operation of a jail and justice center.

PROCEDURE: CAGIT is paid to the Department of Revenue at the same time as the State's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to counties during an ensuing calendar year equals the amount of CAGIT revenue that the Department of Revenue, after reviewing the recommendations of the State Budget Agency, estimates will be received from each county during the twelve-month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

Before July 2 of the immediately preceding calendar year, the Department of Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the estimated amount of CAGIT revenue that will be collected from that county during the immediately ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of Revenue may certify to an adopting county an amount that is greater or less than the estimated twelve-month revenue collection if the Department of Revenue, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary.

DISTRIBUTION OF REVENUE: Except for revenue that must be used to pay the costs of operating jails, a juvenile detention center, and justice center in Jackson County or Pulaski County, the certified distribution received by the county treasurer is allocated, distributed, and used by civil taxing units and school corporations as certified shares and property tax replacement credits.

Property tax replacement credits are used by all units of government for property tax relief. However, certified shares are used only by civil taxing units, in part for additional property tax relief and in part for general governmental purposes.

PERCENTAGES: The percentage of a certified distribution that will be allocated as property tax replacement credits or as certified shares depends upon the CAGIT rate for resident county taxpayers. The percentages are set forth in the following table:

Certified Distribution Allocation (based on CAGIT rate for resident county taxpayers)

CAGIT RATE	PROPERTY TAX REPLACEMENT	CERTIFIED SHARES
.5%	50%	50%
.75%	33 1/3%	66 2/3%
1%	25%	75%

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration fund will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to each county treasurer from a CAGIT Special Account (within the State General Fund) by equal shares in May and in November. Before February 1 of each year, the Department of Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

A county council may adopt an ordinance to reduce the required six-month balance of its Special Account to a three-month balance, and not later than ninety days after the ordinance is adopted, the State Budget Agency shall distribute an amount equal to the three-month balance to the county auditor. Subsequent distributive shares needed to allocate any amount in the Special Account that exceeds a three-month balance shall be made in January of the ensuing calender year.

The additional amounts may be used for any item for which certified shares are normally used.

County Adjusted Gross Income Tax (CAGIT)
Certified Distributions and Rates

	County	FY2002 % Rate	CY2001 Cert. Distribution	CY2002 Cert. Distribution
1	BARTHOLOMEW	1.00	$15,414,358	$18,874,977
2	BENTON	1.00	1,465,959	1,796,884
3	BLACKFORD	1.00	1,943,250	2,218,326
4	BROWN	1.00	2,065,750	3,028,354
5	CARROLL	1.00	3,480,952	4,108,175
6	CASS	1.00	5,804,102	6,801,397
7	CLAY	1.00	3,527,845	3,825,641
8	CLINTON	1.00	5,130,565	6,059,019
9	CRAWFORD	0.75	666,633	972,894
10	DAVIESS	1.00	3,851,462	4,232,627
11	DECATUR	1.00	3,952,338	4,294,605
12	DEKALB	1.00	7,024,798	9,031,218
13	ELKHART	1.00	32,398,885	53,361,932
14	FOUNTAIN	1.00	2,705,697	3,266,031
15	FRANKLIN	1.00	3,053,794	4,248,853
16	FULTON	1.00	2,904,107	4,981,990
17	HANCOCK	1.00	13,217,876	14,216,106
18	HARRISON	0.75	3,726,687	5,724,778
19	HENDRICKS	1.00	22,010,131	29,936,641
20	HUNTINGTON	1.00	5,373,469	6,553,223
21	JACKSON	1.10	7,004,098	8,079,724
22	JASPER	1.00	4,812,132	6,281,358
23	JAY	1.00	2,290,253	2,732,091
24	JENNINGS	1.00	3,378,018	4,097,697
25	JOHNSON	1.00	24,463,964	32,516,360
26	LAGRANGE	1.00	4,951,231	6,178,395
27	LAPORTE	0.50	8,963,264	12,453,729
28	LAWRENCE	1.00	6,885,373	7,472,832
29	MARSHALL	1.00	6,947,093	10,647,007
30	MORGAN	1.00	12,042,345	17,766,087
31	NEWTON	1.00	1,792,766	3,568,134
32	NOBLE	1.00	7,355,397	8,737,315
33	OHIO	1.00	719,474	1,352,584
34	ORANGE	1.00	2,613,702	3,584,247
35	OWEN	1.00	2,752,589	3,695,493
36	PARKE	1.00	2,257,255	3,310,391
37	PULASKI	1.30	2,502,364	4,511,509
38	PUTNAM	1.00	5,161,582	5,650,826
39	RANDOLPH	1.00	3,004,879	3,050,239
40	RIPLEY	1.25	4,605,083	6,074,444

41	RUSH	1.00	2,148,066	2,188,569
42	SHELBY	1.00	7,593,994	8,797,953
43	STARKE	0.50	1,502,670	1,527,033
44	STEUBEN	1.00	6,015,033	7,010,523
45	TIPTON	1.00	3,000,794	4,322,329
46	UNION	1.00	835,521	1,525,493
47	WABASH	1.00	4,698,411	7,206,340
48	WARREN	1.00	1,254,746	1,843,349
49	WASHINGTON	1.00	2,687,207	3,644,568
50	WAYNE	1.00	10,002,113	12,938,986
51	WELLS	1.00	4,535,768	4,820,265
52	WHITE	1.00	3,590,099	4,488,523
53	WHITLEY	1.00	5,976,227	6,374,318
	TOTAL		**$308,062,169**	**$405,982,382**

COUNTY MOTOR VEHICLE EXCISE SURTAX

County Motor Vehicle Excise Surtax: IC 6-3.5-4
County Wheel Tax: IC 6-3.5-5

TAXPAYER:
Excise Surtax: Owners of vehicles liable for the license excise tax who reside in a county that imposes the tax.

Wheel tax: Owners of other classes of vehicles who reside in a county that imposes the tax. A county must adopt or rescind both taxes simultaneously.

TAX BASE:
Excise Surtax: passenger cars, motorcycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel tax: buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the excise surtax.

RATES:
Excise Surtax: Adopting counties may impose the Surtax at rates ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the surtax may not be less than $7.50. Counties also have the option of imposing a flat fee. The fee must be at least $7.50 and may not exceed $25.00.

Wheel tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between $5 and $40.

PROCEDURE: The Surtax or Wheel Tax is paid when the vehicle is registered. $0.15 of the Surtax or Wheel Tax collected for each transaction is deposited in the State License Branch Fund.

EXEMPTIONS:
Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or non-profit youth organization; and vehicles liable for the Surtax.

ADMINISTRATION: The license branch in each county that adopts the tax is responsible for collecting the taxes.

REVENUE:

CY	Wheel Tax	Surtax	Total
1996	$2,331,165	$23,910,960	$26,242,125
1997	$2,353,505	$22,483,044	$24,836,549
1998	$2,568,498	$24,987,803	$27,556,301
1999	$2,819,889	$25,956,510	$28,776,399
2000	$2,722,166	$26,437,274	$29,159,440

REVENUE: CY 2000

County	Wheel Tax	Surtax	Total
Allen	$347,294	$2,930,439	$3,277,733
Brown	17,708	241,039	258,747
Daviess	49,914	227,494	277,409
Dubois	91,849	619,719	711,567
Fayette	37,725	562,507	600,232
Fountain	37,566	244,916	282,482
Gibson	24,822	468,920	493,741
Howard	70,028	1,442,922	1,512,950
Jay	67,975	269,159	337,134
Marion	1,017,925	12,383,684	13,401,609
Monroe	48,011	1,114,254	1,162,265
Montgomery	84,419	513,838	598,258
Noble	113,800	429,048	542,848
Owen	36,116	240,799	276,915
Parke	57,622	222,199	279,821
Perry	26,668	250,755	277,424
Posey	107,852	401,096	508,948
Putnam	93,055	469,579	562,634
Rush	41,965	252,173	294,138
Sullivan	73,426	271,783	345,209
Union	15,946	69,248	85,193
Vanderburgh	117,312	1,097,177	1,214,489
Vigo	53,591	1,018,055	1,071,646
Warrick	89,576	696,473	786,049
Total	**$2,722,166**	**$26,437,274**	**$29,159,440**

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the county Motor Vehicle Excise Surtax and Wheel Tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

COUNTY OPTION INCOME TAX (COIT)

IC 6-3.5-6 ACCT. NO. 1000-700010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and <u>does not</u> reside in another county in which COIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county, instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for State Adjusted Gross Income Tax.

CREDITS: A portion of the Federal Credit for Elderly and Totally Disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.2% initially for resident county taxpayers (according to the

election of each county income tax council) increasing by 0.1% each year until the rate equals 0.6%. After reaching 0.6%, the county income tax council may pass an ordinance to increase the tax rate by 0.1% each year until reaching a maximum tax rate of 1%. County income tax councils, by ordinance, may also decrease or freeze their COIT rates.

The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

PROCEDURE: COIT is paid to the Department of Revenue at the same time as the State's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to counties during an ensuing calendar year equals the amount of COIT revenue that the Department of Revenue, after reviewing the recommendations of the State Budget Agency, estimates will be received from each county during the twelve-month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

Before June 16 of the immediately preceding calendar year, the Department of Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the estimated amount of COIT revenue that will be collected from that county during the immediately ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of Revenue may certify to an adopting county an amount that is greater or less than the estimated twelve-month revenue collection if the Department of Revenue, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary.

DISTRIBUTION OF REVENUE: COIT revenue received by the county auditor can be used for the following purposes: 1) to replace property tax revenue lost by taxing units and school corporations due to the allowance of an increased homestead credit; 2) to fund the operation of public communications systems and computer facilities districts; 3) to fund the operation of public transportation corporations; 4) to finance certain economic development project

bonds; 5) to fund certain redevelopment initiatives in Marion County; and 6) to make allocations of distributive shares to civil taxing units.

The amount of distributive shares that each civil taxing unit in a county is entitled to receive each month is equal to its share of the property taxes imposed in the county by civil units (except in Marion County). For Marion County, COIT revenues are distributed according to the schedule in IC 6-3.5-6-18.5, with any excess money distributed to those units whose share of property taxes imposed is greater than its respective factor listed in IC 6-3.5-6-18.5.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration fund, will be used in calculating certified distributions. In the case of a county containing a consolidated city, an amount equal to the property taxes imposed by the county in 1999 for its welfare administration fund, will be used in calculating certified shares.

ALLOCATION: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month from a COIT special county account within the State General Fund.

The county income tax council of any county (not containing a consolidated city) at the beginning of a calender year may adopt an ordinance to reduce the required six-month balance of that county's special account to a three-month balance, and not later than ninety days after the ordinance is adopted, the State Budget Agency shall distribute an amount equal to the three-month balance to the county auditor. Subsequent distributive shares needed to allocate any amount in the Special Account that exceeds a three-month balance, shall be made in January of the ensuing calendar year.

For the first year, the additional amount may be deposited in a county, city, or town cumulative capital development fund or used for any item for which the taxing unit may issue a general obligation bond. Future excesses may be used for any item for which certified shares are normally used.

County Option Income Tax (COIT)
Certified Distributions and Rates

	County	FY2002 % Rate	CY2001 Cert. Distribution	CY2002 Cert. Distribution
1	ADAMS	0.60	$ 3,426,306	$ 3,709,828
2	ALLEN	0.60	42,067,005	47,197,271
3	BOONE	1.00	14,691,853	15,051,819
4	DEARBORN	0.60	3,283,049	8,084,122
5	DELAWARE	0.60	11,602,804	13,072,142
6	DUBOIS	0.60	4,816,512	7,546,946
7	FAYETTE	1.00	4,010,795	5,685,844
8	GRANT	1.00	10,620,956	11,338,986
9	GREENE	1.00	4,146,489	5,263,389
10	HAMILTON	1.00	70,830,922	103,191,946
11	HENRY	1.00	7,931,195	9,037,957
12	HOWARD	0.70	11,601,584	15,596,954
13	KOSCIUSKO	0.70	10,859,819	11,559,558
14	MADISON	1.00	21,493,046	28,183,892
15	MARION	0.70	113,520,966	124,574,310
16	MARTIN	0.80	1,086,278	1,376,013
17	MIAMI	0.60	3,036,614	4,968,925
18	MONROE	1.00	18,301,165	21,751,861
19	MONTGOMERY	1.00	5,789,334	5,789,333
20	PERRY	0.50	1,312,142	1,603,616
21	SCOTT	1.00	3,006,473	4,434,052
22	SPENCER	0.20	--	701,041
23	ST. JOSEPH	0.60	22,452,248	37,769,988
24	SWITZERLAND	1.00	1,059,907	1,820,475
25	TIPPECANOE	0.60	15,286,324	18,375,118
26	VANDERBURGH	1.00	31,203,507	42,354,237
	TOTAL		**$437,437,293**	**$550,039,623**

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)

IC 6-3.5-7 ACCT. NO. 1000-790010

TAXPAYER: An individual who resides in a taxing county, or an individual who maintains his principal place of employment or business in a taxing county (as of January 1 of the calendar year in which the individual's taxable year commences) but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income, attributable to employment or business at the qualified economic development tax project, is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CEDIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for State Adjusted Gross Income Tax.

CREDITS: A portion of the Federal Credit for Elderly and Totally Disabled.

RATE: CEDIT may be imposed at the following tax rates: 0.1, 0.2, 0.25, 0.3, 0.35, 0.4, 0.45, and 0.5% (with certain exceptions). In counties that impose CAGIT and CEDIT, the combined rates may not exceed 1.25% (with certain exceptions). In COIT counties, the combined COIT/CEDIT rate may not exceed 1% (with certain exceptions).

Counties decreasing their CAGIT or COIT rates may not adopt CEDIT or increase their CEDIT rates in the same year.

RATE EXCEPTIONS: Hancock County may adopt a maximum CEDIT rate of 0.15% for purposes of replacing public library property taxes, under certain circumstances, via property tax replacement

credits. Additional revenue generated by an additional rate may be used for CEDIT purposes in accordance with current law.

PROCEDURE: CEDIT is paid to the Department of Revenue at the same time as the State's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of Revenue.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to counties during an ensuing calendar year equals the amount of CEDIT revenue that the Department of Revenue, after reviewing the recommendations of the State Budget Agency, estimates will be received from each county during the twelve-month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

Before July 2 of the immediately preceding calendar year, the Department of Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the estimated amount of CEDIT revenue that will be collected from that county during the immediately ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of Revenue may certify to an adopting county an amount that is greater or less than the estimated twelve-month revenue collection if the Department of Revenue, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration fund, will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to the county auditor from a CEDIT special county account (within the State General Fund) in different fractional amounts for distribution to counties, cities, and towns that have a capital improvement plan. Depending upon the time of CEDIT adoption, a county's fractional amount is based on several different criteria.

For example, distributive shares for a county that adopted CEDIT before June 1, 1992, are based on total property taxes first due and payable to the county, town, or city during the calendar year in which

the month falls. Distributive shares for a county that adopted CEDIT after June 1, 1992, are based on population figures.

The certified distribution is allocated in May and in November of each year and can be used for economic development projects (or hazardous waste cleanup in certain counties). In counties that have imposed CAGIT and COIT, CEDIT revenues may be used for capital projects.

Before February 1 of each year, the Department of Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

County Economic Development Income Tax (CEDIT)
Certified Distributions and Rates

	County	FY 2002 % Rate	CY2001 Cert. Distribution	CY2002 Cert. Distribution
1	ADAMS	0.40	$ 1,183,827	$ 3,248,060
2	ALLEN	0.40	29,511,098	33,750,121
3	BENTON	0.25	346,490	421,920
4	BLACKFORD	0.25	485,813	743,834
5	BROWN	0.25	516,248	835,395
6	CARROLL	0.10	360,631	398,183
7	CASS	0.25	1,487,105	1,723,140
8	CLINTON	0.25	1,130,142	2,030,083
9	CRAWFORD	0.25	261,044	261,044
10	DECATUR	0.25	1,006,834	1,371,825
11	DEKALB	0.25	1,823,492	2,254,460
12	DELAWARE	0.20	3,815,416	5,322,366
13	DUBOIS	0.40	3,232,907	5,691,705
14	ELKHART	0.25	8,399,721	14,406,774
15	FLOYD	0.30	4,488,608	7,558,485
16	FRANKLIN	0.25	724,258	1,399,781
17	FULTON	0.18	472,039	1,074,518
18	GIBSON	0.50	2,371,471	3,550,267
19	HANCOCK	0.15	1,682,681	2,519,764
20	HARRISON	0.25	1,240,396	1,872,827
21	HENDRICKS	0.25	5,320,747	9,427,658
22	HOWARD	0.20	3,288,665	4,444,062
23	HUNTINGTON	0.25	1,365,320	1,780,811
24	JACKSON	0.25	1,591,841	2,545,418
25	JAY	0.25	553,878	687,641
26	JENNINGS	0.25	884,505	1,196,204
27	KNOX	0.25	1,322,186	1,707,318

28	KOSCIUSKO	0.30	4,240,091	4,878,445
29	LAGRANGE	0.25	1,299,098	1,594,245
30	LAPORTE	0.45	8,066,938	11,639,601
31	MARTIN	0.20	273,690	380,034
32	MIAMI	0.25	1,153,589	2,444,887
33	NOBLE	0.25	--	1,955,435
34	ORANGE	0.25	680,425	818,782
35	OWEN	0.25	633,147	966,377
36	PARKE	0.25	563,281	788,601
37	PERRY	0.50	1,149,153	1,772,083
38	PIKE	0.40	720,096	1,116,527
39	PULASKI	0.25	474,647	1,009,890
40	PUTNAM	0.25	1,261,919	1,886,003
41	RANDOLPH	0.25	826,220	1,317,271
42	RIPLEY	0.25	1,121,362	1,360,261
43	RUSH	0.25	591,939	1,226,754
44	SHELBY	0.25	1,917,635	2,198,831
45	SPENCER	0.50	1,458,093	2,765,231
46	STARKE	0.50	634,000	2,047,210
47	STEUBEN	0.25	--	1,589,441
48	ST. JOSEPH	0.20	9,240,470	14,687,146
49	TIPPECANOE	0.40	10,600,883	12,527,381
50	TIPTON	0.25	750,199	970,362
51	UNION	0.25	212,899	418,084
52	VERMILLION	0.10	255,764	489,859
53	WABASH	0.25	1,269,107	2,310,977
54	WARREN	0.25	292,686	594,143
55	WARRICK	0.50	5,471,929	8,924,597
56	WASHINGTON	0.25	669,301	1,381,447
57	WAYNE	0.25	2,631,653	3,644,836
58	WELLS	0.25	1,137,291	1,329,629
59	WHITE	0.25	898,142	1,058,926
60	WHITLEY	0.20	1,184,195	1,262,864
	TOTAL		**$140,547,205**	**$204,517,802**

FOOD AND BEVERAGE TAX

IC 6-9 ACCT. NO. 3220-110200 through 119400

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. This includes food or beverages sold on a "to go" basis.

TAX BASE: Gross retail income received by merchant from sale of food and beverage.

RATE: 1% of the sales price.

PROCEDURE: The tax is paid to the Department of Revenue at the same time as the sales tax.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state sales tax liability.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

REVENUE:

	Unit	Code Cite	Purpose	FY 2001 Revenue
1	Allen Co.	6-9-33	Supplemental Coliseum Improvement Fund*	$3,471,221
2	Brownsburg, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	180,412
3	Delaware Co.	6-9-21	Civic Center	1,539,019
4	Henry Co.	6-9-25	**	348,693
5	Madison Co.	6-9-26	***	1,400,949
6	Marion Co.	6-9-12	Capital Improvements	14,978,253
7	Mooresville, Morgan Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	266,822
8	Nashville, Brown Co.	6-9-24	Public Parking and Restrooms	122,074
9	Plainfield, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	433,643
10	Shipshewana, LaGrange Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	68,515
11	Vanderburgh Co.	6-9-20	Airport Terminal****	2,841,801
	TOTAL			**$25,651,402**

*Supplemental Coliseum Improvement Fund (SCIF) began receiving revenue in August 2000, replacing the Coliseum Expansion Fund (CEF). The CEF had total revenue of $746,898 for FY2001.
**Revenue may be used for various economic development and tourism projects. Current law provides that the tax will be abolished Jan. 1, 2005.
***Anderson Economic Development Fund, Juvenile Detention Center, and County General Fund for Economic Development.
****Vanderburgh County is allowed to finance improvements to the county auditorium or an auditorium renovation resulting in a new convention center and related parking facilities after all previously issued airport bonds have been paid in full.

DISTRIBUTION: Revenue from the tax is paid monthly by the State Treasurer to the unit upon warrants issued by the State Auditor.

INNKEEPER'S TAX

IC 6-9 ACCT. NO. 3220-100000

TAXPAYERS: Guests at hotels, motels, etc.

TAX BASE: Gross income derived from lodging income.

RATE: Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in Allen, Marion, and St. Joseph counties is 6%.

PROCEDURE: For counties not collecting and administering the tax locally, it is remitted to the Department of Revenue at the same time as sales tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Dept. of Revenue

REVENUE & DISTRIBUTION: See following table.

INNKEEPER'S TAX

	County	Code Cite	Rate	Eff. Date	Use	FY 2001 Collections
1	Allen[1, 2]	6-9-9-3	6%	01/01/72	Capital Improvement Fund	$2,835,188
2	Bartholomew	6-9-18-3	5%	03/01/89	Convention, Visitor, & Tourism Promotion Fund	692,866
3	Boone	6-9-18-3	5%	11/01/93	Convention, Visitor, & Tourism Promotion Fund	209,601
4	Brown	6-9-14-6	5%	01/01/84	Convention, Visitor, & Tourism Promotion Fund	513,446
5	Clark[1]	6-9-3-4	4%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	845,905
6	Crawford	6-9-18-3	5%	07/01/94	Convention, Visitor, & Tourism Promotion Fund	52,991
7	Daviess[1]	6-9-18-3	5%	07/01/88	Convention, Visitor, & Tourism Promotion Fund	72,588
8	Dearborn	6-9-18-3	5%	04/18/95	Convention, Visitor, & Tourism Promotion Fund	383,165
9	Decatur	6-9-18-3	5%	01/01/97	Convention, Visitor, & Tourism Promotion Fund	77,563
10	DeKalb	6-9-18-3	5%	07/01/99	Convention, Recreation, & Visitor Promotion Fund	211,737
11	Delaware	6-9-18-3	5%	07/01/83	Convention, Visitor, & Tourism Promotion Fund	454,714
12	Dubois	6-9-18-3	3%	01/01/92	Convention, Visitor, & Tourism Promotion Fund	170,376
13	Elkhart	6-9-18-3	5%	07/01/83	Convention, Visitor, & Tourism Promotion Fund	1,014,411
14	Floyd[1]	6-9-3-4	4%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	176,086
15	Fulton	6-9-18-3	3%	05/23/00	Convention, Visitor, & Tourism Promotion Fund	30,396
16	Gibson	6-9-18-3	5%	07/01/97	Convention, Visitor, & Tourism Promotion Fund	138,169
17	Grant	6-9-18-3	5%	07/01/83	Convention, Visitor, & Tourism Promotion Fund	242,693
18	Hamilton	6-9-18-3	3%	07/01/89	Convention, Visitor, & Tourism Promotion Fund	751,637
19	Harrison[1]	6-9-18-3	4%	12/01/86	Convention, Visitor, & Tourism Promotion Fund	129,769
20	Hendricks	6-9-18-3	5%	01/01/98	Convention, Visitor, & Tourism Promotion Fund	479,533
21	Henry	6-9-18-3	5%	06/01/89	Convention, Visitor, & Tourism Promotion Fund	137,345

County	Code Cite	Rate	Eff. Date	Use	FY 2001 Collections
22 Howard[1]	6-9-16-6	5%	07/01/81	Convention & Visitor Promotion Fund	10,185
23 Huntington	6-9-18-3	5%	01/01/94	Convention, Visitor, & Tourism Promotion Fund	163,841
24 Jackson[3]	6-9-32-3	5%	01/01/96	Convention, Visitor, & Tourism Promotion Fund	282,304
25 Jay	6-9-18-3	5%	01/01/01	Convention, Recreation, & Visitor Promotion Fund	17,008
26 Jefferson[1]	6-9-15-6	5%	07/01/81	Convention & Tourism Fund	194,987
27 Jennings	6-9-18-3	5%	01/01/95	Convention, Visitor, & Tourism Promotion Fund	35,640
28 Knox	6-9-5-6	3%	08/01/93	Tourism Promotion Fund	107,110
29 Kosciusko	6-9-18-3	5%	01/01/87	Convention, Visitor, & Tourism Promotion Fund	327,190
30 LaGrange	6-9-18-3	5%	07/01/93	Convention, Visitor, & Tourism Promotion Fund	274,484
31 Lake	6-9-2-1	5%	07/29/75	35% Convention, Tourism & Visitor Promotion Fund; 44.33% I.U.-Northwest; 9% cities & towns; 9% P.U.-Calumet; 2.67% Gary & Hammond convention facilities[4]	2,107,959
32 LaPorte	6-9-6-6	5%	01/01/79	Convention, Tourism, & Recreation Fund	820,624
33 Lawrence	6-9-18-3	3%	11/19/91	Convention, Visitor, & Tourism Promotion Fund	108,216
34 Madison	6-9-17-3	5%	07/01/82	Convention, Visitor, & Tourism Promotion Fund	429,976
35 Marion[1]	6-9-8-3	6%	01/01/76	Capital Improvement Fund	19,501,254
36 Marshall	6-9-18-3	3%	07/01/91	Convention, Visitor, & Tourism Promotion Fund	133,977
37 Monroe	6-9-4-6	5%	07/01/82	Innkeepers Tax Fund[5]	1,153,809
38 Montgomery	6-9-18-3	3%	06/01/86	Convention, Visitor, & Tourism Promotion Fund	120,983
39 Ohio	6-9-18-3	5%	08/01/96	Convention, Visitor, & Tourism Promotion Fund	232,151
40 Orange[3]	6-9-18-3	2%	01/01/99	Convention, Visitor, & Tourism Promotion Fund	141,108
41 Parke	6-9-18-3	5%	08/01/92	Convention, Visitor, & Tourism Promotion Fund	118,452
42 Perry	6-9-18-3	5%	09/01/95	Convention, Visitor, & Tourism Promotion Fund	87,308

County	Code Cite	Rate	Eff. Date	Use	FY 2001 Collections
43 Porter	6-9-18-3	5%	01/01/86	Convention, Visitor, & Tourism Promotion Fund	730,389
44 Putnam	6-9-18-3	5%	09/01/89	Convention, Visitor, & Tourism Promotion Fund	176,687
45 Ripley	6-9-18-3	5%	01/01/96	Convention, Visitor, & Tourism Promotion Fund	48,492
46 St. Joseph	6-9-1-5	6%	01/01/73	Convention & Exhibition Center Fund	2,763,856
47 Scott[1]	6-9-18-3	5%	01/01/97	Convention, Visitor, & Tourism Promotion Fund	211,432
48 Spencer[1]	6-9-18-3	3%	06/01/94	Convention, Visitor, & Tourism Promotion Fund	82,411
49 Steuben	6-9-18-3	3%	06/01/94	Convention, Visitor, & Tourism Promotion Fund	240,751
50 Sullivan	6-9-18-3	2%	01/01/94	Convention, Visitor, & Tourism Promotion Fund	15,799
51 Switzerland	6-9-18-3	5%	01/01/92	Convention, Visitor, & Tourism Promotion Fund	186,442
52 Tippecanoe	6-9-7-6	5%	09/01/86	Innkeepers Tax Fund[6]	1,373,299
53 Vanderburgh	6-9-2.5-6	5%	07/01/83	40% Convention & Visitor Promotion Fund; 20% Tourism Capital Improvement Fund; 40% Convention Center Operating Fund	1,642,284
54 Vermillion	6-9-18-3	5%	06/01/96	Convention, Visitor, & Tourism Promotion Fund	10,438
55 Vigo	6-9-11-6	2%	08/01/80	Convention and Visitor Promotion Fund	527,255
56 Wabash	6-9-18-3	5%	01/01/93	Convention, Visitor, & Tourism Promotion Fund	87,784
57 Wayne	6-9-10-6	5%	07/01/80	Convention and Tourism Fund	447,537
58 White	6-9-10.5-6	3%	07/01/97	Lake Enhancement Fund	61,598
TOTAL					**$44,595,200**

[1] Remitted to the Department of Revenue; all others are collected locally.
[2] In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism.
[3] Up to 25% of revenue may be used to promote and encourage industrial and economic development.
[4] Revenue that exceeds $1.2 M each year shall be distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest for medical education programs; and 5% to I.U.-Northwest for allied health education programs.
[5] For the service of county issued bonds and debt of the Convention and Visitor Commission.
[6] For the service of county issued bonds, the Convention and Visitor Commission, and other projects.

DEFINITION OF PROPERTY TAX TERMS

Assessed Valuation: 33 1/3% of the true tax value of property. Beginning in 2001, assessed value will equal 100% of true tax value.

County Abstract: The document used by the county auditor to record assessed values, deductions, exemptions, and taxes charged based on actual property tax billings. The Auditor of State uses the abstract for settlement with the county.

Base Year: For a civil taxing unit, the most recent calendar year in which the unit was in a county that voted to adopt the county adjusted gross income tax and that in the preceding calendar budget year if it was not located in a county that voted to adopt the county adjusted gross income tax or did not impose a property tax levy.

State Property Tax Replacement Credits: Each taxing unit receives from the state 20% of its total tax levy to be used to decrease property taxes. The amount of relief is indicated on the taxpayer's property tax bill. The 20% credit does not apply to debt incurred after 1984, cumulative building funds, or excessive levies established in 1983 or in some cases 1984 or after.

Homestead Credit: A credit against a taxpayer's property tax liability that reduces the amount of tax owed by 10% in 1998-2003 and 4% in 2004 and thereafter for the principal residence.

Levy: The total amount of income to be raised from property taxes by a governmental unit.

Personal Property: Tangible property not permanently affixed to and a part of real estate.

Property Tax Replacement Fund: Money deposited into this fund comes from 40% of the sales tax receipts and from all but $10 million of receipts from the Corporate Adjusted Gross Income Tax and revenues attributable to the 1987 income tax increase. Revenue is used to reduce property tax liabilities, to fund a portion of school expenses, and to replace revenue lost because of the Homestead Credit.

Real Property: Land and improvements considered permanent fixtures.

Tax Base: The assessed valuation of real and personal property that is defined by law as the cornerstone upon which the tax is levied.

True Tax Value: The term used in determining the assessed valuation of property. The Rules of the State Tax Board are the basis for determining true tax value.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible and real property, March 1.

TAX BASE: The property tax is imposed on real property and on certain types of personal property. Personal property subject to the tax includes the following: nursery stock severed from the ground; florists' stocks of growing crops ready for sale as potted plants; advertising devices, such as billboards, located on real property not owned by the owner of the devices; motor vehicles not subject to the Motor Vehicle Excise Tax or the Commercial Motor Vehicle Excise Tax; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; equipment or machine foundations not supporting a building; and all other tangible personal property held for sale in the ordinary course of a trade; held, used, or consumed in connection with the production of income; or held as an investment.

EXEMPTIONS: Property owned by the following entities: government; corporations organized to perpetuate the memory of soldiers and sailors; not-for-profit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; YMCA; YWCA; Salvation Army; K of C; YMHA; Boy Scouts; Girl Scouts; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; and certain veterans' organizations; a county or district agricultural association; cemetery corporations, firms, or associations; real property used to dispense gratuitously medicine

and medical advice by an entity that exists for that purpose; inventory located within an enterprise zone; certain inventory stored in a warehouse pending shipment out-of-state (even if repackaging of the product takes place in Indiana); inventory ready for out-of-state shipment, except for final packaging if packaging is not practical until receipt of a final customer order; certain inventory shipped into Indiana by a nonresident and stored in a warehouse pending shipment within Indiana; imports and exports stored in a foreign trade zone; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanitorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; property acquired by a nonprofit organization for renovating or erecting a single family residence that will be given away or sold in a charitable manner. In addition, qualified wildlife habitat or riparian land is assessed at $1 per acre. Land classified as a filter strip is assessed at $1 per acre.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability. The following credits are state funded:

State Property Tax Replacement Credit (20% of qualifying funds)

Payments:	CY 1997	$744,630,762
	CY 1998	$759,511,424
	CY 1999	$790,692,955
	CY 2000	$829,613,558
	CY 2001	$886,487,873

State Homestead Credit

			Credit %
Payments:	CY 1997	$94,969,082	6%
	CY 1998	$164,842,873	10%
	CY 1999	$175,646,530	10%
	CY 2000	$184,478,525	10%
	CY 2001	$195,489,317	10%

(Counties that adopt the County Option Income Tax [COIT] may provide up to 8% in additional homestead credits paid from COIT revenues.)

Personal Property Tax Credit

For CY 2000 and CY 2001, the state paid a credit equal to the net tax liability on the first $12,500 of assessed value of a taxpayer's tangible personal property.

Payments:	CY 2000	$181,419,764
	CY 2001	$181,452,276

No credit will be paid against personal property taxes paid in CY 2002. An income tax credit will be available in the amount of property tax paid on the first $37,500 AV of business personal property beginning with property taxes paid in CY 2003.

DEDUCTIONS: A property tax deduction reduces the assessed value of taxable property. The property tax deductions are described in the table following this section.

CURRENT PROPERTY TAX CONTROLS: A local taxing unit is allowed to increase its maximum permissible tax levy through a system of equations based on growth in assessed value (AV). The AV growth quotient (AVGQ) is based on the 3 preceding budget years in which a general reassessment of real property does not take place. The AVGQ is a minimum of 5% and a maximum of 10%.

The maximum permissible levy is based on the previous year's maximum levy multiplied by the AVGQ. An adjustment is made for units that annex territory. Units may file petitions with the State Board of Tax Commissioners for increases in maximum levies. The Tax Board may grant permission for a civil taxing unit to increase its levy in excess of limitations for any of the following types of relief:

1. reallocation of property tax replacement credits;
2. costs resulting from annexation;
3. costs of operating a new court;
4. growth factor relief;
5. costs of furnishing volunteer fire protection;
6. pension payments;
7. to increase poor relief rates to $.05;
8. public transportation;
9. costs of hazardous waste removal in Tippecanoe County, Lafayette, West Lafayette, Connersville, and Columbia City;
10. costs of expansion and operation of a jail or juvenile detention center in Howard County;
11. to increase a township's fire protection rate to pay a fair amount to a provider municipality.

PROCEDURE: The tax is based on AV. Township and county officials determine the AV of personal property annually and real property periodically. New improvements are assessed in the year they are made. The value of land is not included as a cost of producing tangible personal property subject to assessment.

The State Board of Tax Commissioners reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than $25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Tax Board also reviews assessments upon appeal.

ADMINISTRATION: State Board of Tax Commissioners

DISTRIBUTION: Civil taxing units and schools.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
1.	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes	Up to $3,000 per person or couple	1/2 of assessed value or mortgage balance.
2.	65 or over IC 6-1.1-12-9	Residence of persons 65 and over or their surviving spouses.	$6,000, up to ½ of assessed value	$25,000 maximum combined adjusted gross income and $69,000 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions.
3.	Blind or disabled IC 6-1.1-12-11	Residence of eligible person*	$6,000	$17,000 maximum taxable gross income.
4.	Partially disabled veteran IC 6-1.1-12-13	Taxable property of veteran or survivor*	$12,000	War-time service, honorable discharge, and at least 10% service connected disability.
5.	Disabled veteran IC 6-1.1-12-14	Property of veteran or survivor*	$6,000	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of $54,000.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
6.	Survivor of W.W. I veteran IC 6-1.1-12-16	Tangible property or real property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918.	$9,000	Honorable discharge. May not get partially disabled veteran deduction.
7.	W.W. I veteran IC 6-1.1-12-17.4	Residential real property	$9,000	$78,000 maximum assessed value.
8.	Homestead Standard Deduction IC 6-1.1-12-37	Automatic for those who receive the Homestead Credit	$6,000	Lesser of 1/2 assessed value or standard deduction for current year.
9.	Rehabilitation deduction IC 6-1.1-12-18	Residential real property	Actual increase in assessed value; not to exceed $9,000 per unit rehabilitated	Deduction available for 5 years and limits on pre-rehabilitation assessed value.
10.	Rehabilitation deduction IC 6-1.1-12-22	Buildings and structures 50 or more years old if the owner paid at least $10,000 for the rehabilitation.	50% of the increased assessed value, not to exceed $60,000 for a single family dwelling or $300,000 for other property	Deduction available for 5 years and may not get both rehabilitation deductions for same improvements.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
11.	Solar energy deduction IC 6-1.1-12-26	Real property equipped with solar energy heating or cooling system	Assessed value of the system	None
12.	Windpowered devices IC 6-1.1-12-29	Wind power equipment designed to provide mechanical energy or produce electricity	Assessed value of the system	None
13.	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or charcoal.	95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted)	None
14.	Hydro-electric Power Device IC 6-1.1-12-33	Real property equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.	Assessed value of the system.	Systems installed after December 31, 1981.
15.	Geothermal Energy IC 6-1.1-12-34	Real property equipped with geothermal heating, cooling, hot water, or electricity production.	Assessed value of the system.	Systems installed after December 31, 1981.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
16.	Fertilizer Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3.5-11.	Assessed value of the improvements.	None
17a	Economic Revitalization area deduction for Real Property IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; 3, 6, or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table for deduction percentage.	Deduction available in an area designated as an Economic Revitalization area.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
			Duration of Deduction Year 1 2 3 4 5 6 7 8 9 10 1st 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 2nd 0% 50% 66% 75% 80% 85% 85% 88% 88% 95% 3rd 0% 33% 50% 60% 66% 71% 75% 77% 80% 4th 0% 25% 40% 50% 57% 63% 66% 65% 5th 0% 20% 34% 43% 50% 55% 50% 6th 0% 17% 29% 38% 44% 40% 7th 0% 14% 25% 33% 30% 8th 0% 13% 22% 20% 9th 0% 11% 10% 10th 0% 5% 11th 0%	
17b	Economic Revitalization area deduction for Real Property in a residentially distressed area. IC 6-1.1-12.1-4.1	Same as above.	Lesser of: a) The assessed value of the improvements, or b) $36,000 for 1-family dwelling; $51,000 for 2-family dwelling; $75,000 for 3-unit multifamily dwelling; $96,000 for 4-unit multifamily dwelling.	Deduction is available for 5 years.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
18.	Economic Revitalization area deduction for personal property. IC 6-1.1-12.1-4.5	New manufacturing equipment installed in the area during the period 3/1/83 through 12/31/2005. Also includes resource recovery equipment installed 3/2/93 - 12/31/2005.	The local designating body determines the length of the deduction; 5 or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table below for deduction percentage.	The equipment must be used in direct production, processing or finishing of tangible personal property, or for the disposal of solid or hazardous waste by converting it into energy or useful products.

	Duration of Deduction									
Year	1	2	3	4	5	6	7	8	9	10
1st	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2nd	0%	50%	66%	75%	80%	85%	85%	88%	88%	90%
3rd		0%	33%	50%	60%	66%	71%	75%	77%	80%
4th			0%	25%	40%	50%	57%	63%	66%	70%
5th				0%	20%	34%	43%	50%	55%	60%
6th					0%	25%	29%	38%	44%	50%
7th						0%	14%	25%	33%	40%
8th							0%	13%	22%	30%
9th								0%	11%	20%
10th									0%	10%
11th										0%

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS

*This includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.
**Fixed deduction amounts and AV limits were adjusted in 2001 to negate any effect of the new Assessed Value Computation (AV=100% of TTV) that began in 2001.

Net Abstract Assessed Value and Estimated Net Tax Levy, by Property Class
2000 Payable 2001

PERSONAL PROPERTY	Net Abstract Assessed Value	% of Total	Estimated Net Tax Levy	% of Total
Business Personal Property:				
Business Inventory:				
Commercial & Industrial	$4,422,256,760	7.35%	$407,535,996	8.16%
Agricultural	150,141,460	0.25%	9,813,121	0.20%
Utilities - locally assessed	126,936,000	0.21%	10,254,026	0.21%
Sub-total	**$4,699,607,220**	**7.81%**	**$427,603,143**	**8.56%**
Business Depreciable Assets:				
Commercial & Industrial	$8,086,954,880	13.45%	$789,493,010	15.80%
Agricultural	346,431,400	0.58%	22,831,620	0.46%
Utilities - locally assessed	151,567,970	0.25%	15,966,324	0.32%
Sub-total	**$8,584,954,250**	**14.28%**	**$828,290,954**	**16.58%**
Total Business Personal Property	$13,284,561,470	22.09%	$1,255,894,097	25.13%
Utilities - State Assessed	2,743,321,030	4.56%	235,429,439	4.71%
Mobile Homes	213,198,500	0.35%	17,277,570	0.35%
Individual Property	169,267,080	0.28%	13,049,777	0.26%
Sub-Total	**$3,125,786,610**	**5.20%**	**$265,756,786**	**5.32%**

Less: Personal Property Tax Credit				
Commercial & Industrial			$(117,768,588)	-2.36%
Agricultural			(22,851,319)	-0.46%
Mobile Homes			(17,277,570)	-0.35%
Individual Property			(13,049,777)	-0.26%
Utilities			(11,283,663)	-0.23%
Total Credit			**$(182,230,917)**	**-3.65%**
Total Personal Property	**$16,410,348,080**	**27.29%**	**$1,339,419,966**	**26.81%**
REAL PROPERTY:				
Business:				
Commercial	$9,614,996,390	15.99%	$975,451,850	19.52%
Agricultural	5,047,552,220	8.39%	346,796,673	6.94%
Industrial	3,533,178,380	5.88%	354,927,135	7.10%
Sub-total	**$18,195,726,990**	**30.26%**	**$1,677,175,659**	**33.57%**
Residential	25,178,215,950	41.87%	1,946,408,906	38.95%
Utilities	351,520,650	0.58%	33,749,450	0.68%
Total Real Property	**$43,725,463,590**	**72.71%**	**$3,657,334,015**	**73.19%**
TOTAL ALL PROPERTY	**$60,135,811,670**	**100.00%**	**$4,996,753,981**	**100.00%**

RECAPITULATION OF ALL PROPERTY:

Commercial and Industrial	$25,657,386,410	42.67%	$2,409,639,404	48.22%
Residential and Individual	25,347,483,030	42.15%	1,946,408,906	38.95%
Agricultural	5,544,398,080	9.22%	356,590,095	7.14%
Utilities	3,373,345,650	5.61%	284,115,576	5.69%
Mobile Homes	213,198,500	0.35%	0	0.00%
TOTAL ALL PROPERTY	**$60,135,811,670**	**100.00%**	**$4,996,753,981**	**100.00%**

Source: County Auditor Abstracts; State Board of Tax Commissioners.

Note: The above analysis uses county abstract assessed values and net property tax levies. Until 1994 payable 1995, budget assessed values and gross property tax levies were used in this analysis. Whereas, budget assessed values are estimates used in developing each taxing unit's budget, county abstract assessed values are the values upon which property taxes are charged. The "net property tax levy" used in this analysis is net of all exemptions, deductions, and property tax replacement credits.

2000 PAY 2001 AVERAGE COUNTY TAX RATES
(After Review of Budgets)
(Does Not Include Homestead Credit)

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Adams	$301,196,320	$26,437,025	8.7773	$3,786,854	$22,650,171	7.5201	14.32
Allen	3,172,021,007	307,798,550	9.7035	43,635,966	264,162,584	8.3279	14.18
Bartholomew	864,213,420	74,515,748	8.6224	11,970,910	62,544,838	7.2372	16.06
Benton	119,072,510	10,374,110	8.7124	1,734,879	8,639,231	7.2554	16.72
Blackford	105,928,501	11,473,760	10.8316	1,577,649	9,896,111	9.3423	13.75
Boone	485,919,719	45,296,930	9.3219	4,727,031	40,569,899	8.3491	10.44
Brown	127,853,790	9,454,712	7.3949	1,493,691	7,961,021	6.2267	15.80
Carroll	201,538,556	17,979,308	8.9210	2,555,575	15,423,733	7.6530	14.21
Cass	312,159,040	31,553,094	10.1080	4,855,409	26,697,685	8.5526	15.39
Clark	775,088,030	81,179,317	10.4736	12,235,673	68,943,644	8.8949	15.07
Clay	188,537,992	15,405,373	8.1710	2,912,675	12,492,698	6.6261	18.91
Clinton	277,364,264	27,297,513	9.8418	4,010,441	23,287,072	8.3958	14.69
Crawford	58,000,190	5,843,156	10.0744	917,910	4,925,246	8.4918	15.71
Daviess	236,773,840	20,494,472	8.6557	3,074,101	17,420,371	7.3574	15.00
Dearborn	435,176,227	39,919,514	9.1732	5,761,940	34,157,574	7.8491	14.43
Decatur	268,902,187	18,671,637	6.9437	3,044,580	15,627,057	5.8114	16.31
DeKalb	451,577,440	36,104,791	7.9953	5,530,905	30,573,886	6.7705	15.32

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Delaware	813,814,625	101,609,557	12.4856	14,847,783	86,761,774	10.6611	14.61
Dubois	490,000,000	36,417,237	7.4321	5,128,857	31,288,380	6.3854	14.08
Elkhart	2,066,175,750	184,543,927	8.9317	27,879,092	156,664,835	7.5824	15.11
Fayette	204,408,275	21,524,106	10.5300	3,562,895	17,961,211	8.7869	16.55
Floyd	579,324,430	59,294,398	10.2351	8,824,789	50,469,609	8.7118	14.88
Fountain	151,130,490	11,264,114	7.4532	1,873,919	9,390,195	6.2133	16.64
Franklin	175,627,264	12,746,585	7.2577	2,023,573	10,723,012	6.1056	15.88
Fulton	194,955,075	16,758,450	8.5961	2,579,766	14,178,684	7.2728	15.39
Gibson	357,465,050	33,045,323	9.2444	5,073,388	27,971,935	7.8251	15.35
Grant	554,295,365	56,279,827	10.1534	8,849,535	47,430,292	8.5569	15.72
Greene	195,776,918	18,514,862	9.4571	2,560,516	15,954,346	8.1492	13.83
Hamilton	2,776,840,034	236,039,896	8.5003	25,437,188	210,602,708	7.5843	10.78
Hancock	519,489,195	42,475,869	8.1765	6,055,541	36,420,328	7.0108	14.26
Harrison	277,076,155	22,211,532	8.0164	3,142,363	19,069,169	6.8823	14.15
Hendricks	1,074,697,070	99,993,894	9.3044	11,597,177	88,396,717	8.2253	11.60
Henry	330,352,580	35,322,316	10.6923	5,226,402	30,095,914	9.1102	14.80
Howard	1,070,772,303	100,892,223	9.4224	15,589,375	85,302,848	7.9665	15.45
Huntington	321,917,540	30,462,382	9.4628	5,139,679	25,322,703	7.8662	16.87
Jackson	465,638,040	32,296,450	6.9360	5,352,711	26,943,739	5.7864	16.57
Jasper	402,520,290	29,186,486	7.2509	4,336,007	24,850,479	6.1737	14.86
Jay	185,402,990	16,572,630	8.9387	2,943,849	13,628,781	7.3509	17.76
Jefferson	280,106,175	25,350,233	9.0502	3,752,049	21,598,184	7.7107	14.80

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Jennings	195,181,154	16,030,082	8.2129	2,295,292	13,734,790	7.0369	14.32
Johnson	1,147,755,070	97,808,802	8.5217	12,614,529	85,194,273	7.4227	12.90
Knox	279,365,170	29,573,968	10.5861	4,555,175	25,018,793	8.9556	15.40
Kosciusko	848,707,103	65,136,233	7.6748	8,753,477	56,382,756	6.6434	13.44
LaGrange	320,818,867	22,714,543	7.0802	3,518,011	19,196,532	5.9836	15.49
Lake	3,293,631,922	706,286,950	21.4440	104,467,145	601,819,805	18.2722	14.79
LaPorte	941,354,092	107,060,774	11.3731	17,568,169	89,492,605	9.5068	16.41
Lawrence	266,666,590	30,575,420	11.4658	4,939,522	25,635,898	9.6135	16.16
Madison	872,127,979	98,307,527	11.2721	15,289,317	83,018,210	9.5190	15.55
Marion	9,185,364,697	992,069,444	10.8005	138,398,434	853,671,010	9.2938	13.95
Marshall	448,541,511	40,026,825	8.9238	6,686,512	33,340,313	7.4330	16.71
Martin	65,932,730	5,976,930	9.0652	866,102	5,110,828	7.7516	14.49
Miami	236,559,693	22,967,983	9.7092	3,326,054	19,641,929	8.3032	14.48
Monroe	950,706,056	87,534,521	9.2073	11,879,826	75,654,695	7.9577	13.57
Montgomery	446,837,640	41,449,594	9.2762	4,893,766	36,555,828	8.1810	11.81
Morgan	527,647,860	40,374,599	7.6518	6,205,211	34,169,388	6.4758	15.37
Newton	150,140,257	14,751,472	9.8251	2,238,499	12,512,973	8.3342	15.17
Noble	409,606,340	34,701,074	8.4718	5,331,938	29,369,136	7.1701	15.37
Ohio	45,450,595	2,942,119	6.4732	579,471	2,362,648	5.1983	19.70
Orange	154,247,355	11,041,454	7.1583	1,877,614	9,163,840	5.9410	17.01
Owen	117,518,490	11,724,951	9.9771	1,353,172	10,371,779	8.8257	11.54
Parke	119,957,743	10,358,078	8.6348	1,671,573	8,686,505	7.2413	16.14

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Perry	126,253,300	12,409,636	9.8292	1,696,682	10,712,954	8.4853	13.67
Pike	176,830,101	14,685,315	8.3048	2,052,447	12,632,868	7.1441	13.98
Porter	1,786,469,764	166,371,950	9.3129	21,610,180	144,761,770	8.1032	12.99
Posey	476,065,281	37,937,849	7.9690	5,827,022	32,110,827	6.7450	15.36
Pulaski	151,983,775	12,890,848	8.4817	2,072,513	10,818,335	7.1181	16.08
Putnam	319,461,914	26,201,917	8.2019	3,621,321	22,580,596	7.0683	13.82
Randolph	222,577,443	19,974,359	8.9741	3,185,022	16,789,337	7.5431	15.95
Ripley	231,903,576	17,692,160	7.6291	2,755,009	14,937,151	6.4411	15.57
Rush	176,495,047	15,698,413	8.8945	2,740,403	12,958,010	7.3419	17.46
St. Joseph	1,944,237,000	280,748,233	14.4400	37,383,818	243,364,415	12.5172	13.32
Scott	160,005,165	14,812,694	9.2576	1,949,744	12,862,950	8.0391	13.16
Shelby	445,629,245	35,987,056	8.0756	5,479,526	30,507,530	6.8459	15.23
Spencer	338,936,600	23,383,865	6.8992	3,457,968	19,925,897	5.8789	14.79
Starke	172,265,897	15,471,463	8.9812	2,149,451	13,322,012	7.7334	13.89
Steuben	431,592,303	31,792,313	7.3663	4,570,005	27,222,308	6.3074	14.37
Sullivan	199,046,810	19,376,241	9.7345	3,009,151	16,367,090	8.2227	15.53
Switzerland	55,336,392	5,069,600	9.1614	817,745	4,251,855	7.6837	16.13
Tippecanoe	1,570,228,695	137,552,844	8.7601	17,662,120	119,890,724	7.6352	12.84
Tipton	160,948,104	13,601,254	8.4507	2,257,196	11,344,058	7.0483	16.60
Union	58,591,240	5,147,880	8.7861	787,674	4,360,206	7.4417	15.30
Vanderburgh	1,479,441,860	152,468,351	10.3058	24,624,511	127,843,840	8.6414	16.15
Vermillion	211,946,735	17,946,698	8.4676	2,517,569	15,429,129	7.2797	14.03

County	Assessed Value	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Vigo	860,287,150	100,990,959	11.7392	15,590,498	85,400,461	9.9270	15.44
Wabash	303,038,480	27,050,592	8.9265	4,637,637	22,412,955	7.3961	17.14
Warren	96,527,960	7,389,606	7.6554	1,268,075	6,121,531	6.3417	17.16
Warrick	633,447,320	47,435,776	7.4885	6,872,118	40,563,658	6.4036	14.49
Washington	185,572,130	15,748,596	8.4865	2,475,067	13,273,529	7.1528	15.72
Wayne	590,524,787	62,996,967	10.6680	10,659,629	52,337,338	8.8629	16.92
Wells	247,721,999	21,909,226	8.8443	3,249,433	18,659,793	7.5326	14.83
White	327,649,176	25,173,955	7.6832	3,673,400	21,500,555	6.5621	14.59
Whitley	284,649,010	24,025,865	8.4405	3,664,492	20,361,373	7.1532	15.25
Total	**$57,318,891,820**	**$5,901,957,131**	**10.2967**	**$849,228,878**	**$5,052,728,253**	**8.8151**	**14.39**

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7 ACCT. NO. 6000-133800

TAXPAYER: Effective July 1, 1997, any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than thirty days in Marion County.

TAX BASE: The gross retail income received by the retail merchant for the rental.

RATE: 2% of the gross retail income from the transaction.

PROCEDURE: Same manner as the sales tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

ADMINISTRATION: Sales Tax Division, Dept. of Revenue

DISTRIBUTION: On or before the 20th of each month all amounts held in the County Supplemental Auto Rental Excise Account within the State General Fund are distributed to the Capital Improvement Board of Managers.

REVENUE:	FY 1998	$1,330,093
	FY 1999	$1,667,816
	FY 2000	$1,658,669
	FY 2001	$1,883,673

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, and trucks with a declared gross weight of 11,000 pounds or less.

TAX BASE: The vehicle's base or factory advertised delivered price and year of manufacture.

RATE: The excise tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most excise tax rates were reduced by up to

50%. Rates greater than $100 were reduced by 50%. Rates between $50 and $100 were reduced to $50. Rates under $50 were not changed.

Transfers from the Lottery and Gaming Surplus Account will replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amounts are:

CY 1996 - $139.5 M
CY 1997 - $155.1 M
CY 1998 - $180.1 M
CY 1999 - $206.3 M
CY 2000 - $233.2 M
CY 2001 and after - $236.2 M

SEA 6-1997 (ss) increased the amount transferred from the Lottery and Gaming Surplus Account to the above amounts. The amount of the increases were $15.1 M in CY 97, $20.1 M in CY 98, $26.3 M in CY 99, $33.2 M in CY 2000, and $36.2 M in CY 2001 and after. SEA 6-1997 (ss) also made a retroactive increase for CY 96 in the amount of $19.5 M which was distributed to counties in July 1997. The state General Fund was required to make up any deficiency in a monthly transfer caused by an insufficient fund balance in the Lottery and Gaming Surplus Account.

Transfers from the General Fund will replace the revenue lost from speeding up the six-year phase-in of the new rates to an immediate implementation (IC 6-6-5-9.5). The scheduled transfer amounts from the General Fund are:

CY 1996	$113.4 M
CY 1997	$87.3 M
CY 1998	$61.3 M
CY 1999	$33.3 M
CY 2000	$4.5 M
CY 2001 and thereafter	$0.2 M

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes and motor homes; vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the excise tax and not owned by

federal, state, and local governments are generally subject to personal property tax.

CREDITS: Credit is applied to a newly purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly purchased vehicle exceeds the amount of tax owed on the newly purchased vehicle by $4 or more, then a refund is issued by the county auditor's office. $1.50 of the refund is deducted and deposited in the License Branch Fund, and another $1.50 is deducted and paid to the county for the costs associated with processing the refund.

A disabled veteran or surviving spouse who does not use the full amount of the $4,000 or $2,000 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or $3,000 property tax deduction allowed by IC 6-1.1-12-16 to reduce the assessed value of tangible property is entitled to an auto excise tax credit. The credit equals $6 for each $100 of unused deductions. An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 10% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit for the Motor Vehicle Excise Tax paid for those rented vehicles. The credit is equal to the lesser of the excise tax liability due for those vehicles in a registration year or the total Auto Rental Excise taxes collected during the immediately preceding registration year.

Refunds for excise tax may be processed for 1) name changes; 2) destroyed vehicles; or 3) vehicles registered out-of-state for same period of time tax was paid to Indiana with supporting documents. Refund may not exceed 90% of amount paid.

The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid under this chapter if after the owner's regular registration date:

(1) the owner registers the vehicle for use in another state; and

(2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to:

(1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus

(2) ten percent (10%) of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

To claim the refund provided by this section, the owner of the vehicle must provide the Bureau with:

(1) a request for a refund on a form furnished by the Bureau; and

(2) proof that the tax was paid.

Motor Vehicle Excise Tax Rate Schedule Beginning 1996
Factory Advertised Delivered Price and Classification

Age	I $50 to $1,499	II $1,500 to $2,249	III $2,250 to $2,999	IV $3,000 to $3,999	V $4,000 to $5,499	VI $5,500 to $6,999	VII $7,000 to $8,499	VIII $8,500 to $9,999	IX $10,000 to $12,499	X $12,500 to $14,999	XI $15,000 to $17,999	XII $18,000 to $21,999	XIII $22,000 to $24,999	XIV $25,000 to $29,999	XV $30,000 to $34,999	XVI $35,000 to $42,499	XVII $42,500 and over
1	12	36	50	50	66	84	103	123	150	172	207	250	300	350	406	469	532
2	12	30	50	50	57	74	92	110	134	149	179	217	260	304	353	407	461
3	12	27	42	50	50	63	77	93	115	130	156	189	225	265	307	355	398
4	12	24	33	50	50	52	64	78	98	112	135	163	184	228	257	306	347
5	12	18	24	48	50	50	52	64	82	96	115	139	150	195	210	261	296
6	12	12	18	36	50	50	50	50	65	79	94	114	121	160	169	214	242
7	12	12	12	24	42	49	50	50	52	65	78	94	96	132	134	177	192
8	12	12	12	18	24	30	40	50	50	53	64	65	65	91	91	129	129
9	12	12	12	12	12	18	21	34	40	50	50	50	50	50	50	63	63
10	12	12	12	12	12	12	12	12	12	12	21	26	30	36	42	49	50

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When a vehicle is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When a vehicle is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any vehicle purchased in the same year or the following registration year. A registrant who sells a vehicle and replaces it with another vehicle whose excise tax is less than the previous vehicle's liability is entitled to a credit.

Annual Registration Date for Non-Excise Tax Vehicles

March	Rental Vehicles and trucks over 16,000 lbs.
April	International Registration Plates (IRP)

Annual Registration Date for Excise Tax Vehicles by First Letter of Last Name through 2002

January	All Corporations
February	A, B
March	C, D
April	E, F, G
May	H, I
June	J, K, L
July	M, N, O
August	P, Q, R
September	S, T
October	U-Z

ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

CY	Excise Tax	Lottery & Gaming Transfer	State General Fund	Total
1996	*$311,350,832	$139,500,000	$113,414,220	$564,265,052
1997	$332,811,998	$155,100,240	$87,316,524	$575,228,762
1998	$343,862,569	$180,120,000	$61,296,168	$585,278,737
1999	$362,021,281	$206,304,000	$33,307,308	$601,632,589
2000	$378,870,696	$233,222,520	$4,495,284	$616,588,500

*1996 Actual collections $359,706,357 less refunds of $48,355,525.

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A $1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

NOTE: Figures in following table may be slightly off due to rounding.

CY2000 Excise Tax Collections by County

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Adams	$1,678,871	$1,000,137	$2,679,008
Allen	21,339,692	13,301,884	34,641,576
Bartholomew	4,608,555	2,900,266	7,508,821
Benton	573,689	344,921	918,609
Blackford	778,570	458,305	1,236,875
Boone	3,693,318	2,348,882	6,042,200
Brown	1,031,968	616,903	1,648,871
Carroll	1,376,821	841,931	2,218,752
Cass	2,407,189	1,457,705	3,864,893
Clark	5,707,334	3,575,439	9,282,773
Clay	1,523,963	905,716	2,429,679
Clinton	2,048,629	1,252,947	3,301,576
Crawford	525,548	289,105	814,653
Daviess	1,465,973	872,235	2,338,208
Dearborn	3,012,432	1,830,667	4,843,099
Decatur	1,510,998	917,776	2,428,773
Dekalb	2,537,492	1,533,688	4,071,179
Delaware	6,635,884	4,047,845	10,683,730
Dubois	2,734,146	1,698,069	4,432,215
Elkhart	10,697,422	6,467,274	17,164,696
Fayette	1,535,772	938,284	2,474,056
Floyd	4,558,578	2,840,232	7,398,810
Fountain	1,049,017	626,615	1,675,632
Franklin	1,312,959	789,390	2,102,350
Fulton	1,272,665	763,701	2,036,366
Gibson	2,024,816	1,243,604	3,268,420
Grant	4,198,958	2,801,286	7,000,244
Greene	1,794,205	1,050,569	2,844,774
Hamilton	17,388,053	11,534,397	28,922,450
Hancock	4,560,875	2,896,154	7,457,029
Harrison	2,268,707	1,350,829	3,619,536
Hendricks	8,155,043	5,207,609	13,362,652
Henry	3,404,435	2,099,322	5,503,757
Howard	6,560,699	4,221,379	10,782,078
Huntington	2,279,300	1,393,300	3,672,600
Jackson	2,461,225	1,484,190	3,945,415
Jasper	1,995,994	1,218,505	3,214,498
Jay	1,101,833	631,407	1,733,239
Jefferson	1,752,749	1,058,302	2,811,051
Jennings	1,435,752	828,278	2,264,030
Johnson	8,311,867	5,327,640	13,639,507
Knox	2,086,549	1,263,827	3,350,376
Kosciusko	4,625,865	2,781,874	7,407,739

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Lagrange	1,547,015	923,057	2,470,072
Lake	27,573,053	17,369,063	44,942,116
Laporte	6,662,665	4,291,773	10,954,439
Lawrence	2,803,413	1,694,244	4,497,657
Madison	9,126,942	5,692,293	14,819,235
Marion	53,171,236	35,167,684	88,338,919
Marshall	2,714,750	1,628,577	4,343,327
Martin	564,483	328,420	892,903
Miami	2,228,553	1,362,111	3,590,664
Monroe	5,916,681	3,619,739	9,536,420
Montgomery	2,167,921	1,311,370	3,479,291
Morgan	4,516,527	2,776,772	7,293,299
Newton	954,633	573,131	1,527,765
Noble	2,611,555	1,559,873	4,171,428
Ohio	360,275	213,354	573,629
Orange	1,037,351	607,446	1,644,797
Owen	1,119,446	646,282	1,765,728
Parke	957,056	573,325	1,530,380
Perry	1,050,863	618,082	1,668,945
Pike	727,148	425,191	1,152,339
Porter	10,596,930	6,742,540	17,339,470
Posey	1,767,589	1,079,303	2,846,892
Pulaski	821,145	491,713	1,312,857
Putnam	2,045,239	1,243,345	3,288,584
Randolph	1,444,741	832,645	2,277,386
Ripley	1,699,942	1,018,152	2,718,094
Rush	1,085,567	654,341	1,739,909
St Joseph	15,520,752	9,794,009	25,314,762
Scott	1,234,538	711,992	1,946,530
Shelby	2,797,305	1,714,149	4,511,454
Spencer	1,277,701	768,978	2,046,679
Starke	1,315,426	766,761	2,082,187
Steuben	2,169,241	1,318,711	3,487,952
Sullivan	1,158,295	691,433	1,849,727
Switzerland	492,515	289,673	782,188
Tippecanoe	7,909,856	5,136,343	13,046,199
Tipton	1,336,398	845,689	2,182,087
Union	423,521	248,701	672,222
Vanderburgh	10,544,471	6,763,352	17,307,823
Vermillion	1,014,595	606,390	1,620,985
Vigo	5,549,275	3,458,028	9,007,304
Wabash	2,105,646	1,276,488	3,382,134
Warren	553,553	332,026	885,579
Warrick	3,662,479	2,287,178	5,949,657
Washington	1,478,453	854,695	2,333,148

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Wayne	3,709,355	2,186,889	5,896,244
Wells	1,663,722	994,604	2,658,326
White	1,626,391	976,566	2,602,957
Whitley	2,030,085	1,238,932	3,269,017
Total	**$378,870,696**	**$237,717,804**	**$616,588,500**

WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table.

	Motorized Boat's or Sailboat's Value When New		
Class	**At Least**	**but Less Than**	**Tax Due**
1	$0.01	$500	$2
2	500	1,000	6
3	1,000	1,500	20
4	1,500	2,000	30
5	2,000	3,000	42
6	3,000	5,000	55
7	5,000	7,500	70
8	7,500	10,000	88
9	10,000	15,000	110
10	15,000	22,500	150
11	22,500	35,000	200
12	35,000	50,000	275
13	50,000	75,000	375
14	75,000	or more	500

PROCEDURE: A boat owner must pay the boat excise tax, the Department of Natural Resources' fee, and the Lake and River Enhancement Fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the

boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax, the tax is due no later than the thirty-second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

When to Register Your Watercraft

Last Initial:	**Renewal Due:**
Corporate	January
A-B	February
C-D	March
E-G	April
H-I	May
J-L	June
M-O	July
P-R	August
S-T	September
U-Z	October

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than twenty-two (22) consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for a combined total of less than twenty-two (22) days during the boating year; or subject to the commercial vessel tonnage tax under IC 6-6-6.

CREDITS: Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

REFUNDS: Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which a credit is issued is entitled to a refund equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (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; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft excise is distributed by the State Auditor on a monthly basis.

Calendar Year	Watercraft Excise Tax
1996	$6,427,948
1997	$6,821,698
1998	$7,217,938
1999	$7,602,353
2000	$7,703,581

CY 2000 WATERCRAFT EXCISE DISTRIBUTIONS

1	ADAMS	$27,345	48	MADISON	$173,656
2	ALLEN	$330,080	49	MARION	$665,789
3	BARTHOLOMEW	$63,354	50	MARSHALL	$117,504
4	BENTON	$7,904	51	MARTIN	$9,742
5	BLACKFORD	$12,369	52	MIAMI	$37,502
6	BOONE	$56,376	53	MONROE	$169,662
7	BROWN	$45,562	54	MONTGOMERY	$33,936
8	CARROLL	$65,917	55	MORGAN	$117,212
9	CASS	$36,279	56	NEWTON	$19,615
10	CLARK	$128,454	57	NOBLE	$107,334
11	CLAY	$21,185	58	OHIO	$8,741
12	CLINTON	$29,177	59	ORANGE	$22,124
13	CRAWFORD	$21,763	60	OWEN	$24,768
14	DAVIESS	$19,094	61	PARKE	$38,938
15	DEARBORN	$68,300	62	PERRY	$32,951
16	DECATUR	$27,644	63	PIKE	$9,718
17	DEKALB	$55,927	64	PORTER	$207,605
18	DELAWARE	$136,537	65	POSEY	$39,619
19	DUBOIS	$45,319	66	PULASKI	$16,951
20	ELKHART	$200,063	67	PUTNAM	$58,151
21	FAYETTE	$25,617	68	RANDOLPH	$23,793
22	FLOYD	$88,944	69	RIPLEY	$21,729
23	FOUNTAIN	$18,881	70	RUSH	$15,990
24	FRANKLIN	$46,564	71	ST. JOSEPH	$137,288
25	FULTON	$50,944	72	SCOTT	$26,689
26	GIBSON	$25,645	73	SHELBY	$50,815
27	GRANT	$75,583	74	SPENCER	$25,323
28	GREENE	$24,152	75	STARKE	$56,325
29	HAMILTON	$400,326	76	STEUBEN	$367,481
30	HANCOCK	$100,378	77	SULLIVAN	$17,400
31	HARRISON	$47,335	78	SWITZERLAND	$15,447
32	HENDRICKS	$141,681	79	TIPPECANOE	$81,690
33	HENRY	$67,596	80	TIPTON	$23,699
34	HOWARD	$104,733	81	UNION	$46,184
35	HUNTINGTON	$45,554	82	VANDERBURGH	$124,343
36	JACKSON	$32,173	83	VERMILLION	$13,364
37	JASPER	$32,316	84	VIGO	$64,073
38	JAY	$16,231	85	WABASH	$42,346
39	JEFFERSON	$38,642	86	WARREN	$11,156
40	JENNINGS	$29,363	87	WARRICK	$54,218
41	JOHNSON	$141,493	88	WASHINGTON	$21,453
42	KNOX	$26,339	89	WAYNE	$53,771
43	KOSCIUSKO	$508,386	90	WELLS	$31,656
44	LAGRANGE	$121,024	91	WHITE	$133,744
45	LAKE	$354,064	92	WHITLEY	$72,330
46	LAPORTE	$252,862			
47	LAWRENCE	$44,554		**TOTAL**	**$7,703,851**

SOURCES OF REVENUE

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11-4-3, 3.6 ACCT. NO. 1000-100800-42800

REVENUE BASE: Each local unit of government is required to pay all or a portion of the expenses of examination by the Board of Accounts. The rate billed is $45.00 per day for each field examiner engaged in making the examination, except for municipal utilities which are billed actual direct expense. Payment is due from the county auditor or the utility disbursing officer when a bill is sent by the state examiner.

Certain designated agencies and instrumentalities of the state are required to pay the expenses of examination by the Board of Accounts. The state units that are billed actual direct expenses follows:

RATE:

State Agency or Instrumentality	Fund Charged
Dept. of Transportation	Motor Veh. Hwy. Fund
Bureau of Motor Veh.	Motor Veh. Hwy. Fund
Motor Fuel Tax Div.	Motor Veh. Hwy. Fund
Indiana State Police	Motor Veh. Hwy. Fund
Teachers' Retirement Fund	Agency's own fund
Alcoholic Beverage Comm.	Alcoh. Bvg. Enforce. Fund
Eligible Federal Projects	Applicable fed. funds
State Fair Board	St. Fair Board Funds
State Colleges & Univ.	State appropriations
DOT Toll Projects	Transportation Finance Authority Funds

ADMINISTRATION: Board of Accounts

REVENUE:		
	FY 1997	$3,234,876
	FY 1998	$3,186,986
	FY 1999	$3,205,102
	FY 2000	$3,790,165
	FY 2001	$3,376,626

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 1000-100610

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 4.5% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 1997	$77,268
	FY 1998	$71,255
	FY 1999	$91,395
	FY 2000	$91,482
	FY 2001	$90,377

DISTRIBUTION: General Fund

INDIANA GOVERNMENT CENTER SPACE LEASE

ACCT. NO. 1000-100610

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Bank One (424 square feet), Highway Credit Union (421 sq. ft.), and Capitol Plus Credit Union (1576 sq. ft.).

ADMINISTRATION: Department of Administration

REVENUE:	FY 1997	$60,492
	FY 1998	$84,625
	FY 1999	$27,503
	FY 2000	$28,773
	FY 2001	$25,980

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 1000-210560-42420

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are $1.25 minimum up to $4.75 for the entire day. Event parking rates range from $3.00 to $7.00.

ADMINISTRATION: Department of Administration

REVENUE:	FY 1997	$582,348
	FY 1998	$526,885
	FY 1999	$529,979
	FY 2000	$601,183
	FY 2001	$449,084

DISTRIBUTION: General Fund

ALCOHOLIC BEVERAGE AND TOBACCO COMMISSION

PERMIT REVENUE FOR EXCISE FUND

IC 7.1-4-4.1 ACCT. NO. 6000-185500

REVENUE BASE: Businesses that sell alcoholic beverages. Retailers sell for consumption on premise while dealers sell for consumption off premises. Permit fees are paid annually.

RATE:

Permit Type	Fee
Beer Dealer	$250
Wine Dealer	250
Liquor Dealer	250
Beer Retailer	250
Wine Retailer	250
Liquor Retailer	250
Supplemental Retailer	250
Supplemental Caterer	5/event

A permit is required for each type of beverage sold. An additional fee of $250 is imposed on a holder of a retailer's permit if the retailer (under the authority of IC 7.1-3-16.5) sells food and any type of alcoholic beverage on Sunday. Other retailers that sell alcoholic beverages on Sunday are assessed an additional fee of $1,500.

ADMINISTRATION: Alcoholic Beverage Commission

DISTRIBUTION: Permit revenue is deposited in the Excise Fund. Receipts are distributed 2/3 to the general fund of cities, towns, and counties based on where a permittee is located, and 1/3 is distributed to the state General Fund.

PERMIT REVENUE FOR GENERAL FUND

IC 7.1-4-4.1 ACCT. NO. 6000-185500

REVENUE BASE: Certain businesses that sell alcoholic beverages. Permit fees are paid annually, unless otherwise noted.

RATE:

Type of Permit	Fee
Brewer (<20,000 barrels annually)	$2,000
Brewer (>20,000 barrels annually)	500
Distiller	2,000
Malt Manufacturer	2,000
Vintner	2,000
Wine Bottler	2,000
Beer Wholesaler	2,000
Malt Wholesaler	2,000
Wine Wholesaler	2,000
Liquor Wholesaler	2,000
Farm Winery	500
Farm Winery Brandy Distiller	500
Temporary Wine	Varies
Temporary Beer	Varies
Salesman (biennial permit)	20
Carrier	5
Airplane	Not more than 500
Boat	Not more than 500
Dining Car	Not more than 500
Letter of Extension	50
Transfer of Permit	250

ADMINISTRATION: Alcoholic Beverage Commission

DISTRIBUTION: General Fund

TOTAL REVENUE FOR EXCISE PERMITS, AND GENERAL FUND PERMITS:

FY 1997	$6,523,397
FY 1998	$6,576,068
FY 1999	$6,245,587
FY 2000	$6,727,720
FY 2001	$6,913,028

PERMITS FOR ENFORCEMENT AND ADMINISTRATION FUND

IC 7.1-4-4.1 ACCT. NO. 3070-123000

REVENUE BASE: Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. All permit fees, except temporary beer and wine permit fees, are paid annually.

RATE:

Type of Permit	Fee
Temporary Beer	*
Temporary Wine	*
Excursion	$20,000
Adjacent Landsite	2,000
Horse Track	4,000
Satellite Facility	2,000
Auctioned Permits	Varies

*Fee equals $2 or $1000 per day, depending upon the type of event.

ADMINISTRATION: Alcoholic Beverage Commission

REVENUE:		
	FY 1997	$253,225
	FY 1998	$276,564
	FY 1999	$284,236
	FY 2000	$317,651
	FY 2001	$234,067

DISTRIBUTION: The Alcoholic Beverage Commission's Enforcement and Administration Fund.

EMPLOYEE'S PERMITS

IC 7.1-4-4.1-3 ACCT. NO. 3070-123000-40370

REVENUE BASE: A $20 license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. Fee is paid biennially. The fee is $5 if the permit is used only for volunteer service that benefits a non-profit organization.

ADMINISTRATION: Alcoholic Beverage Commission

REVENUE:		
	FY 1997	$1,039,380
	FY 1998	$1,025,129
	FY 1999	$ 995,816
	FY 2000	$1,034,556
	FY 2001	$1,079,231

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ABC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23 ACCT. NO. 3070-123000-42090

REVENUE BASE: The Alcoholic Beverage Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE:

$4,000 or less for each violation if the permittee is a brewer or distiller.

$2,000 or less for each violation if the permittee is a wholesaler.

$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller, or wholesaler.

ADMINISTRATION: Alcoholic Beverage Commission

REVENUE:		
	FY 1997	$180,040
	FY 1998	$459,279
	FY 1999	$322,749
	FY 2000	$245,125
	FY 2001	$310,341

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-2.1-16-7, 10, 11, 12 — ACCT. NO. 1000-103510-41100

REVENUE BASE: Annual license fee for animal disposal plant is $150 which includes four vehicle transporting certificates; $20 for each additional substation; and $5 for each transporting vehicle over four.

Under one application and the original payment of fees the licensee is entitled to two inspections by the State Veterinarian. The third and fourth inspections are $25 each, and each additional inspection after the fourth is $100.

A $100 fee for investigating and passing plans for a new disposal plant. Annual license fee of $50 for a new disposal plant license plus any required additional fees.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 1997	$4,745
	FY 1998	$4,590
	FY 1999	$5,330
	FY 2000	$4,740
	FY 2001	$4,555

DISTRIBUTION: General Fund

LIVESTOCK LICENSING

IC 15-2.1-14-4, 5 — ACCT. NO. 1000-103510-41150

RATE:

Stockyard licenses, packers' licenses, or concentration points	$100
Livestock auction barn license	100
Individual dealers or market agencies	25
Combination of activities	125 maximum
If scales are utilized	addl $25 if license fee is less than $50

Additional fees are assessed livestock dealers for excess agents

depending upon the license fee paid.

ADMINISTRATION: Board of Animal Health

REVENUE:		
	FY 1997	$22,481
	FY 1998	$25,340
	FY 1999	$18,695
	FY 2000	$18,490
	FY 2001	$18,000

DISTRIBUTION: General Fund

MILK AND MILK PRODUCTS SANITATION

IC 15-2.1-22-6 ACCT. NO. 1000-103510-42110

REVENUE BASE: The Department of Health collects a fee of $25 annually from people operating a milk plant, receiving station, or transfer station. There is also an annual $5 fee for dairy farm inspectors and approved milk graders.

ADMINISTRATION: Board of Animal Health

REVENUE:		
	FY 1997	$10,010
	FY 1998	*$17,329
	FY 1999	$6,816
	FY 2000	$8,393
	FY 2001	$5,563

*Includes penalties for dreg residue violations.

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-9-1.5-34 ACCT. NO. 6450-143000-49210; 6420-185000-42510, 45300, 49200

REVENUE BASE: All intangible property held by business associations or financial institutions is to be presumed abandoned seven years after the last owner contact and is subsequently remitted to the Attorney General. All funds received are placed in the Abandoned Property Fund. A claimant can recover the value of the property for up to 25 years. If the balance in the Abandoned Property Fund exceeds $500,000, the excess is transferred to the Common School Fund.

ADMINISTRATION: Attorney General

REVENUE:	FY 1997	$23,694,299
	FY 1998	$19,006,182
	FY 1999	$19,593,678
	FY 2000	$28,066,608
	FY 2001	$34,726,675

DISTRIBUTION: Abandoned Property Fund

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION

IC 23-7-8-4 ACCT. NO. 2260-103000-49300

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of $1,000. To renew a registration, the fee is $50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant, or professional solicitor, may register for and pay a single fee of $50.00 on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

REVENUE:	FY 1997	$6,250
	FY 1998	$14,050
	FY 1999	$48,180
	FY 2000	$58,480
	FY 2001	$68,280

DISTRIBUTION: Dedicated Fund

AUDITOR OF THE STATE

FINES

IC 21-1-3-7 ACCT. NO. 6660-105200-42000

REVENUE BASE: All fines and forfeitures collected are deposited in the Common School Fund.

RATE:

Type of Crime	Maximum Fine
All Felonies	$10,000
Class A Misdemeanor	$5,000
Class B Misdemeanor	$1,000
Class C Misdemeanor	$500

ADMINISTRATION: Auditor of State

REVENUE:	FY 1997	$5,931,622
	FY 1998	$5,618,964
	FY 1999	$5,814,177
	FY 2000	$6,030,479
	FY 2001	$6,131,794

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-4-32-4 ACCT. NO. 1000-100500- 42050

REVENUE BASE: Costs levied as judgments against infractions are deposited in the state General Fund.

RATE:

Type of Infraction	Maximum Judgment
Class A	$10,000
Class B	$1,000
Class C	$500
Class D	$25

ADMINISTRATION: Auditor of State

REVENUE:	FY 1997	$10,570,451
	FY 1998	$8,976,645
	FY 1999	$8,743,366
	FY 2000	$11,050,922
	FY 2001	$13,690,371

DISTRIBUTION: General Fund

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5-12 ACCT. NO. 1000-213410-42500

REVENUE BASE: Loans to municipalities are made from the Flood Control Revolving Fund for a period not to exceed ten years at an interest rate of 3% per year.

ADMINISTRATION: Auditor of State

REVENUE:	FY 1997	$34,243
	FY 1998	$21,249
	FY 1999	$29,397
	FY 2000	$58,406
	FY 2001	$21,822

DISTRIBUTION: General Fund

STATE DOG FUND

IC 15-5-9-10 ACCT. NO. 6000-180900-42100

REVENUE BASE: Dog taxes are currently collected by the township assessor and/or designated licensed veterinarians and placed into a local dog fund for payment of dog-damaged animals. Once a year, the excess over $300 in the township dog fund is turned over to the county auditor who deposits the funds into the County Dog Fund for payment to townships with unpaid claims. Annually, counties turn excess funds over to the State Auditor for deposit into the State Dog Fund. The state is required to keep a balance of $50,000 in the State Dog Fund. Excess funds are used to: (1) reimburse the state's expenses for dog tag purchases, (2) reimburse county auditors who have township trustees with unpaid claims, and (3) distribute (50% of the balance up to a maximum of $100,000) to the Purdue University Veterinary School for canine research. The remaining balance is returned to county general funds in proportion to the county's contribution to the State Dog Fund.

ADMINISTRATION: Auditor of State

REVENUE:

	FY 97	FY 98	FY 99	FY 00	FY 01
Excess collections from counties sent to State Fund	$267,304	$257,289	$260,565	$272,437	$249,388

DISTRIBUTION: State Dog Fund

Begin. Fund Bal.	46,566	53,130	53,377	39,481	54,714
Dog tag exp.	50,260	50,469	48,808	58,700	57,124
Ret. To County Dog Funds	5,613	8,658	5,097	554	8,838
Dist. to Purdue	100,000	100,000	100,000	100,000	96,707
Dist. to Co. GF	100,522	101,760	110,037	96,353	96,707
Ending Fund Bal.	50,000	50,000	50,000	50,000	50,000

NOTE: The total for distributions is approximate due to refunds and timing of receipts and transfers.

VESSEL TONNAGE TAX

IC 6-6-6-2 ACCT. NO. 1000-100500-40030

REVENUE BASE: Navigation companies and all U.S. registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

REVENUE:		
	FY 1997	$1,970
	FY 1998	$1,825
	FY 1999	$2,554
	FY 2000	$640
	FY 2001	$4,442

DISTRIBUTION: General Fund

BOILER AND PRESSURE VESSEL BOARD

BOILER INSPECTION

IC 22-12-6-10 ACCT. NO. 3080-130500-42720

RATE:

1. Internal inspection of regulated boilers (IC 22-12-6-10(b)):

Heating Surface Area (in square feet)	Amount of Fee
0-100	$17
101-500	24
501-1,000	36
1,001-10,000	55
over 10,000 sq. ft.	(see item #12)

2. External inspection of regulated boilers (IC 22-12-6-10(c)):

Heating Surface Area (in square feet)	Amount of Fee
0-50	$14
51 or more	18

3. Inspection of nuclear vessels (IC 22-12-6-10(d)):
   Minimum of $125 and maximum of $225

4. Inspection of other pressure vessels (IC 22-12-6-10(d)):

Internal inspection pressure vessel 50 sq. ft. sectional area or less	$15
For each additional 100 sq. ft. in excess of 50 sq. ft.	$10
External inspection with 50 sq. ft. sectional area or less	$12
For each additional 100 square feet	$5

(NOTE: IC 22-12-6-10(d) specifies that a fee may not be more than $225 per day per owner/user or $125 per day per vessel inspected for any part of a day)

5. Engineering review and calculations necessary to inspect a nonstandard regulated boiler or pressure vessel (IC 22-12-6-10(g)) $500

6. To witness a hydrostatic test (IC 22-12-6-10(h)): $50 + travel expenses

7. To inspect water heaters (IC 22-12-6-10(i)): $5

8. Permit processing fee (IC 22-12-6-10(j)): $6

9. License inspection fee (IC 22-12-6-11(b)): $12

10. To apply for an owner or user inspection agency license (IC 22-12-6-13): $25

11. To produce annual inspection reports under IC 22-15-6-4:

Units Covered	Fee
0-10	$ 8
10-100	80
101-500	160
501 or more	320

12. Inspections of manufacturers, fabricators, field assemblers, and repairers of any part of a regulated boiler or pressure vessel (IC 22-12-6-12):
    $137 per day if less than or equal 4 working hours
    $225 per day if more than 4 working hours
    $30 per hr. exceeding 8 regular working hrs. in any particular day

(NOTE: minimum $137 charged for any overtime exceeding 8 hours per day)

ADMINISTRATION: State Building Commissioner

REVENUE:		
	FY 1997	$423,886
	FY 1998	$420,638
	FY 1999	$419,188
	FY 2000	$357,498
	FY 2001	$372,292

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF COMMERCE

INTEREST ON INDUSTRIAL LOANS

IC 4-4-8 ACCT. NO. 1000-212600-42500; 49060

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, small business investment companies, and the state corporation (IC 6-3.1-5-7) may receive industrial development loans to be fully repaid in 15 years. The interest rate is set by the State Board of Finance at the time of the loan.

ADMINISTRATION: Department of Commerce

REVENUE:

	Interest	Repayment of Loans
FY 1997	$137,217	$1,206,587
FY 1998	$105,652	$466,724
FY 1999	$82,328	$998,806
FY 2000	$53,324	$915,641
FY 2001	$44,798	$351,843

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF CORRECTION

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY–COUNTY SUPPORT

IC 11-10-2-3 ACCT. NO. 1000-106700

REVENUE BASE: The Girl's School bills the county from which the girl was committed for half the costs of keeping her as an inmate. This does not include any charges for the cost of equipment and construction. The county must pay all transportation costs. The charge is billed twice a year.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1997	$2,097,778
	FY 1998	$8,069,582
	FY 1999	$3,262,960
	FY 2000	$5,079,146
	FY 2001	$5,926,135

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11 ACCT. NO. 1000-106070 to 1000-106970

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

- county payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads;
- safekeeping of offenders, upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time; and
- the sale of meals prepared at the Correctional Industrial Complex to DOC employees.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1997	$1,223,507
	FY 1998	$1,222,246
	FY 1999	$1,422,827
	FY 2000	$849,579
	FY 2001	$1,109,509

DISTRIBUTION: State General Fund

PLAINFIELD JUVENILE CORRECTIONAL FACILITY COUNTY SUPPORT

IC 11-10-2-3 ACCT. NO. 1000-106600

REVENUE BASE: The Boy's School bills the county from which a boy was sent for half the cost of keeping a boy at the Boy's School. This does not include any charges for the cost of equipment and construction. The county must also pay all transportation costs. The charge is billed twice a year.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1997	$15,008,578
	FY 1998	$16,415,304
	FY 1999	$13,694,860
	FY 2000	$20,353,016
	FY 2001	$20,836,890

DISTRIBUTION: General Fund

PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS

IC 11-10-6-2 ACCT. NO. 5150-18000

REVENUE BASE: The operation of the Correctional Industrial Complex as well as the farms and industries of authorized DOC facilities is under direction of Prison Enterprises Network, a division of the Department of Correction. Any cash assets in excess of $1,500,000 remaining in the Industry and Farm Products Revolving Fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the Department or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

REVENUE:*	FY 1997	$957,489
	FY 1998	$1,326,946
	FY 1999	$1,496,009
	FY 2000	$1,612,697
	FY 2001	$2,727,710

*Includes only revenue from outside sales; does not include interdepartmental sales.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6.5 ACCT. NO. 1000-216150-42200

REVENUE BASE: Prisoners employed in the local community under the provisions of the Work Release Plan surrender to the Department of Correction their earnings, less standard payroll deductions required by law. 10% of salaries for work release are deposited in the Victims Compensation Fund. The Department then deducts from the earnings of each an amount determined to be the cost of the prisoner's subsistence. This money is deposited in a Work Release-Study Release Subsistence Special Revenue Fund. These revenues may be used for:
(1) construction of new work release or study release facilities;
(2) maintenance of work release or study release facilities;
(3) general operating costs of the work release or study release programs including offender services; or
(4) the matching of federal funds for use in the work release or study release programs.

The prisoner or their family is permitted to retain the remainder of the money.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1997	$734,330
	FY 1998	$733,773
	FY 1999	$710,750
	FY 2000	$639,072
	FY 2001	$572,676

DISTRIBUTION: Work Release-Study Release Subsistence Special Revenue Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

ASBESTOS TRUST FUND

IC 13-17-6-2 ACCT. NO. 6820-160000

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S.E.P.A. regulations or rules of the Air Pollution Control Board; and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Air Pollution Control Board rules are also deposited in this fund.

RATE: $50 to $150. Training course approval application fee is $1,000 with an annual fee of $500.

ADMINISTRATION: Department of Environmental Management (IDEM)

REVENUE:	FY 1997	$850,323
	FY 1998	$800,506
	FY 1999	$502,595
	FY 2000	$431,050
	FY 2001	$545,395

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL MANAGEMENT PERMIT OPERATION FUND

IC 13-15-11;	ACCT. NO. 2830-100600 (Water)
13-18-10, 20;	2830-100700 (Solid Waste)
13-20-21; 13-22-12	2830-100800 (Hazardous Waste)

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of application fees, annual operation fees, generator fees, and disposal fees. Confined feeding operations have construction fees. Hazardous waste permits have application and annual operation fees.

RATE: $8 to $40,600

ADMINISTRATION: IDEM

TOTAL REVENUE:

Permits	FY 1997	FY 1998	FY 1999
NPDES	$6,640,585	$6,507,858	$6,438,907
Solid waste/ Confined feeding	5,511,316	5,117,249	5,268,855
Haz. waste	8,304,386	7,471,150	5,849,783
Total	$20,456,287	$19,096,257	$17,557,545

Permits	FY 2000	FY 2001
NPDES	$6,407,851	6,168,983
Solid waste/ Confined feeding	5,176,759	5,379,506
Haz. waste	4,654,379	5,860,174
Total	$16,238,989	$17,408,663

DISTRIBUTION: Environmental Management Permit Operation Fund

ENVIRONMENTAL MANAGEMENT SPECIAL FUND

IC 13-14-12-1 ACCT. NO. 3240-140600

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in this fund.

Until July 1, 1994, fees for permits and licenses issued by the IDEM were also deposited in this fund. P.L.16-94 established the Environmental Management Permit Operation Fund to receive NPDES, solid, and hazardous waste permit fees, and delinquent charges.

RATE: Penalties may not exceed $25,000 per day.

ADMINISTRATION: IDEM

REVENUE:		
	FY 1997	$2,454,496
	FY 1998	$3,200,398
	FY 1999	$3,943,854
	FY 2000	$4,047,812
	FY 2001	$4,379,004

DISTRIBUTION: Environmental Management Special Fund

HAZARDOUS SUBSTANCES RESPONSE TRUST FUND

IC 13-25-4-2 ACCT. NO. 6130-110000

REVENUE BASE: Revenue produced by the levy under the Hazardous Waste Disposal Tax (IC 6-6-6.6); accrued interest and other investment earnings of the trust fund; payments of reimbursements for amounts expended by the state in a response action; payments of settlements or judgments to recover amounts expended by the state in a response action; an annual fee and penalties paid by owners of underground storage tanks containing regulated substances other than petroleum; and federal money.

RATE: Annual registration fee of $245 per underground storage tank containing a regulated substance other than petroleum.

ADMINISTRATION: IDEM, Dept. of Revenue

REVENUE:	FY 1997	$3,572,107
	FY 1998	$3,570,007
	FY 1999	$3,029,581
	FY 2000	$1,469,052
	FY 2001	$3,643,426

DISTRIBUTION: $45 is deposited into the Hazardous Substances Response Trust Fund and $200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

LEAD TRUST FUND

IC 13-17-14 ACCT. NO. 6860-100900

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, and training course providers.

ADMINISTRATION: IDEM

REVENUE:	FY 1999	$14,050
	FY 2000	$5,400
	FY 2001	$33,050

DISTRIBUTION: Lead Trust Fund

STATE SOLID WASTE MANAGEMENT FUND

IC 13-20-22-1 ACCT. NO. 2530-149500

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: $0.50 per ton

ADMINISTRATION: IDEM, Dept. of Commerce

REVENUE:	FY 1997	$2,897,630
	FY 1998	$2,310,731
	FY 1999	$3,029,581
	FY 2000	$2,253,673
	FY 2001	$2,163,412

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund (Department of Commerce) and not more than 50% in the State Solid Waste Management Fund (IDEM). Fee revenue from solid waste generated outside Indiana is deposited in the State Solid Waste Management Fund.

TITLE V OPERATING PERMIT PROGRAM TRUST FUND

IC 13-17-8 ACCT. NO. 2760-150000

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. This fund provides a source of funds for the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed $150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed $200,000.

ADMINISTRATION: IDEM

REVENUE:		
	FY 1997	$6,935,136
	FY 1998	$10,383,983
	FY 1999	$10,319,530
	FY 2000	$10,725,146
	FY 2001	$10,746,826

DISTRIBUTION: Title V Operating Permit Program Trust Fund

UNDERGROUND PETROLEUM STORAGE TANK EXCESS LIABILITY TRUST FUND

IC 13-23-7; 13-23-12 ACCT. NO. 6850-100200

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner who fails to pay the fee when due shall be assessed a penalty. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee. Inspection fee revenue and fifty percent of penalties are deposited in this fund.

RATE: Annual registration fee -- $90 per underground petroleum storage tank; $245 per underground storage tank containing regulated substances other than petroleum.
Penalty -- not more than $50
Inspection fee -- $0.40 per barrel (Prior to FY 98, the fee was $.04 per barrel)

ADMINISTRATION: IDEM, Dept. of Revenue

REVENUE:		
	FY 1997	$8,579,485
	FY 1998	$29,106,594
	FY 1999	$25,593,793
	FY 2000	$27,079,511
	FY 2001	$37,612,960

DISTRIBUTION: For underground storage tanks containing petroleum, $45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and $45 is deposited in the Underground Petroleum Storage Tank Trust Fund. For underground storage tanks containing regulated substances other than petroleum, $200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and $45 is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK TRUST FUND

IC 13-23-6; 13-23-12 ACCT. NO. 6830-160300

REVENUE BASE: Annual registration fees for each underground storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner of a tank who fails to pay the fee when due shall be assessed a penalty.

Additionally, penalties imposed under IC 13-23-14, costs recovered by the state in connection with any corrective action or enforcement with respect to a release of petroleum, federal funds, and interest.

RATE: Annual registration fee -- $90 per underground petroleum storage tank
Penalty -- not more than $50

ADMINISTRATION: IDEM, Department of Revenue

REVENUE:	FY 1997	$1,021,322
	FY 1998	$937,816
	FY 1999	$836,624
	FY 2000	$361,287
	FY 2001	$1,016,246

DISTRIBUTION: $45 is deposited in the Underground Petroleum Storage Tank Trust Fund, and $45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

WASTE TIRE MANAGEMENT FUND

IC 13-20-13; 13-20-21 ACCT. NO. 2640-101300

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE: Fees are as follows:

Waste tire storage	$500
Waste tire transporter	$25
Waste tire processor	$200

A fee of $0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of Revenue, Department of Commerce.

REVENUE:	FY 1997	$1,340,065
	FY 1998	$1,260,018
	FY 1999	$1,963,765
	FY 2000	$3,228,411
	FY 2001	$921,734

DISTRIBUTION: Revenue deposited in the Fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF AGING AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5 ACCT. NO. 6140-182500

REVENUE BASE: This program provides employment opportunities to individuals who are legally blind. Employment includes operation and maintenance of vending centers located on federal, state, county, or municipal property. Revenues are from commissions on sales from the vending program. Revenues are used for the vending program, retirement programs, health insurance programs and replacement of equipment, state staff, establishment of new vending facilities, and vendor training and conferences.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 1997	$178,713
	FY 1998	$181,519
	FY 1999	$256,048
	FY 2000	$241,909
	FY 2001	$259,583

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FUND

ACCT. NO. 6000-105000

REVENUE BASE: This account contains the registration fees and vendor fees collected from participants in the various conferences sponsored by the Division of Disability, Aging, and Rehabilitative Services. The registration fees are used to cover the expenses incurred by the conferences.

ADMINISTRATION: Division of Disability, Aging, and Rehabilitative Services

REVENUE:		
	FY 1997	$53,748
	FY 1998	$17,276
	FY 1999	$20,665
	FY 2000	$19,898
	FY 2001	$102,798

DISTRIBUTION: Conference/Workshop Fund, Division of Disability, Aging, and Rehabilitative Services

DIVISION OF FAMILY AND CHILDREN

CHILD CARE LICENSURE

IC 12-17.2 ACCT. NO. 2700-150000-42100

REVENUE BASE:
Child care ministry registration $50*

*By executive order, all other child care licensing fees were eliminated on July 1, 1996 (retroactive to January 1, 1996).

ADMINISTRATION: Division of Family and Children

REVENUE:		
	FY 1997	$19,804
	FY 1998	$24,025
	FY 1999	$46,543
	FY 2000	$35,387
	FY 2001	$44,012

DISTRIBUTION: Child Care Fund

WELFARE REPAYMENTS

IC 12-15-9; 12-14-21 ACCT. NO. 1000-105010-49220

REVENUE BASE: Upon the death of welfare recipients, the state makes a claim upon the assets of the deceased up to the amount of aid received. There are special provisions and exceptions to this general rule for each of the different assistance programs.

ADMINISTRATION: Division of Family and Children

REVENUE:	FY 1997	$4,060
	FY 1998	$3,662
	FY 1999	$3,863
	FY 2000	$9,049
	FY 2001	$1,715

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING FUND

IC 12-24-6-6, 9 ACCT. NO. 1000-214020-42200

REVENUE BASE: When a patient in any hospital is not otherwise supplied with clothing, it shall be furnished by the superintendent of the hospital and charged to the county from which the patient was admitted. Upon admission to the hospital, clothes are provided and charges are made in an amount not to exceed $400. Clothes provided in the remaining years may not exceed $300 per annum. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 1997	$326,667
	FY 1998	$342,157
	FY 1999	$322,167
	FY 2000	$309,968
	FY 2001	$329,031

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13-1 ACCT. NO. 3890-141500, 142500 143000,143500,144000, 145000 146500, 147000

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or a state school for retarded, is liable for payment of the cost of treatment and maintenance in an amount to be fixed by the Department of Mental Health and Addiction. The rate varies from institution to institution, whether private pay or Medicaid, and according to the patient's ability to pay.

Maintenance payments are deposited into the Mental Health Fund. The Mental Health Fund receives all private pay revenue and 66% of Title XIX revenue (Medicaid revenue) accruing to the state-operated facilities. The General Fund receives 34% of Title XIX revenue. The Mental Health Fund is used for operations of the state-operated facilities.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 1997	$146,295,112
	FY 1998	$139,186,703
	FY 1999	$115,781,687
	FY 2000	$120,663,086
	FY 2001	$132,311,112

DISTRIBUTION: Mental Health Fund

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3-5 ACCT. NO. 3340-120800-42700

REVENUE BASE: The fees are paid on an annual basis. The fee for industrial loan and investment companies is the same as banks. $3,200 minimum fee to a maximum fee of $1,307,804.

RATE:

Total Assets	Fee		on assets over:
$ 0- $10M	$3,200		
$10.1M-15M	$3,200 +	.17/thousand	$10M
$15.1M-25M	$4,050 +	.09 "	$15M
$25.1M-50M	$4,950 +	.07 "	$25M
$50.1M-100M	$6,700 +	.065 "	$50M
$100.1M-500M	$9,950 +	.062 "	$100M
$500.1M-1,000M	$34,750 +	.061 "	$500M
$1,000.1M-3,000M	$65,250 +	.048775 "	$1,000M
$3,000.1M-5,000M	$162,800 +	.033332 "	$3,000M
$5,000.1M-10,000M	$229,463 +	.032950 "	$5,000M
$10,000.1M-20,000M	$394,210 +	.030876 "	$10,000M
$20,000.1M-40,000M	$702,976 +	.030347 "	$20,000M
>$40,000.1M	$1,307,804 +	.029847 "	$40,000M

Effective July 1, 2000

The fee schedule is set once a year by the Board. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$2,277,454
	FY 1998	$2,285,683
	FY 1999	$2,286,116
	FY 2000	$2,146,499
	FY 2001	$2,059,586

DISTRIBUTION: Financial Institutions Fund

BUDGET COUNSELORS AND BUDGET SERVICE COMPANIES (BUDGET SERVICE FEE)

IC 28-1-29-1,3 ACCT. NO. 3340-120800-42840
IC 28-8-5-15,19

REVENUE BASE: A license is required, no fee for the original license, and an annual renewal of $100. The Department makes examinations annually, and the examination fee is set by the Department at $200 per day. Check cashing fees are included in the total revenue for this account.

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$800
	FY 1998	$400
	FY 1999	$1,500
	FY 2000	$300
	FY 2001	$1,100

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3-5 ACCT. NO. 3340-120800-42710

REVENUE BASE: The following fees are collected annually with a $200 minimum fee and a $1,307,804 maximum fee..

RATE:

Total Assets	Fee			on assets over:
$ 0- $10M	$3,200			
$10.1M-15M	$3,200 +	.17/thousand		$10M
$15.1M-25M	$4,050 +	.09	“	$15M
$25.1M-50M	$4,950 +	.07	“	$25M
$50.1M-100M	$6,700 +	.065	“	$50M
$100.1M-500M	$9,950 +	.062	“	$100M
$500.1M-1,000M	$34,750 +	.061	“	$500M
$1,000.1M-3,000M	$65,250 +	.048775	“	$1,000M
$3,000.1M-5,000M	$162,800 +	.033332	“	$3,000M
$5,000.1M-10,000M	$229,463 +	.032950	“	$5,000M
$10,000.1M-20,000M	$394,210 +	.030876	“	$10,000M
$20,000.1M-40,000M	$702,976 +	.030347	“	$20,000M
>$40,000.1M	$1,307,804 +	.029847	“	$40,000M

Effective July 1, 2000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1997	$52,562
	FY 1998	$77,016
	FY 1999	$66,140
	FY 2000	$48,003
	FY 2001	$52,783

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5-11,15 ACCT. NO. 3340-120800-42810

REVENUE BASE: Annual license renewal is $200. The examination fee is set by the Department at $200 per day. Fees collected are included in the total revenue for Budget Service Fee.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1997	$9,000
	FY 1998	$10,250
	FY 1999	$9,800
	FY 2000	$12,200
	FY 2001	$17,500

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203 ACCT. NO. 3340-120800-42800

REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer credit code volume fee set by the Department for each $100,000 or part thereof in excess of the first $100,000 of the original unpaid balances arising from those sales, leases, or loans made within the preceding calendar year and held more than 30 days.

RATE: $14

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1997	$2,215,647
	FY 1998	$2,100,828
	FY 1999	$1,675,498
	FY 2000	$1,731,660
	FY 2001	$1,880,273

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3-5 ACCT. NO. 3340-120800-42720

REVENUE BASE: The following examination fees are paid annually. There is a $600 minimum fee.

RATE:

$1.00 per $1,000 of assets for the first $1,000,000
$.90 per $1,000 of assets for assets between $1,000,001 & $5,000,000
$.30 per $1,000 of assets for assets between $5,000,001 & $10,000,000
$.08 per $1,000 of assets for all assets over $10,000,001

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1997	$340,686
	FY 1998	$495,214
	FY 1999	$517,544
	FY 2000	$534,883
	FY 2001	$540,285

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDERS

IC 24-4.5-3-503 ACCT. NO. 3340-120800-42850

REVENUE BASE: The original license fee is $500. Annual renewal is $500. The examination fee is set by the Department at $200 per day per location; after three examination days the examination fee is offset by the volume of fees paid.

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$513,713
	FY 1998	$585,107
	FY 1999	$486,719
	FY 2000	$513,421
	FY 2001	$490,584

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1 ACCT. NO. 3340-120800-4900

REVENUE BASE: The Department of Financial Institutions collects fees for the following: Branch applications, mergers and acquisition fees, conversions, new charter fees, and bank holding companies, trust company formation and change of control fees. Expenses are charged at a rate of $200 per day for processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

RATE:*		
	Financial Institution Formation	$1,500-6,000
	Bank Holding Company	$5,000
	Change of Control	$500
	New Credit Unions	$200

*Effective July 1, 2000

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$125,438
	FY 1998	$131,347
	FY 1999	$100,235
	FY 2000	$78,284
	FY 2001	$59,661

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4-32,37 ACCT. NO. 3340-120800-42830

REVENUE BASE: Annual license renewal on January 1 is $200 plus $5 per agent with a maximum of $1,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$12,605
	FY 1998	$11,880
	FY 1999	$13,922
	FY 2000	$12,190
	FY 2001	$12,015

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5-5 ACCT. NO. 3340-120800-42750

REVENUE BASE: Each place of business pays $500 for a license with an annual renewal of $500.

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$77,245
	FY 1998	$73,505
	FY 1999	$64,100
	FY 2000	$85,115
	FY 2001	$69,440

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8-4 ACCT. NO. 3340-12080-42820

REVENUE BASE: There is a $100 annual notification fee for each place of business transacting rental purchase agreements as of December 31. The Department may collect an examination fee of $100 per day per location for examinations which exceed three days.

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 1997	$29,200
	FY 1998	$29,100
	FY 1999	$31,300
	FY 2000	$32,600
	FY 2001	$33,006

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3-5 ACCT. NO. 3340-120800-42700

REVENUE BASE: The following are collected annually.

RATE: Trust fee schedule*

Trust Assets	Fees
$ 1- 5,000,000	$500
5,000,000-10,000,000	800
10,000,000-20,000,000	1,400
20,000,000-30,000,000	2,000
30,000,000-40,000,000	2,500
40,000,000-50,000,000	3,000
50,000,000-100,000,000	3,500
100,000,000-500,000,000	5,000
500,000,000-1,000,000,000	10,000
1,000,000,000	10,000 plus $.002 per thousand on assets over $1,000,000,000

*Effective July 1, 2000

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate, but revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

DEPARTMENT OF FIRE AND BUILDING SERVICES

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-14-3 ACCT. NO. 3080-130500-42140
675 IAC 12-3-8

REVENUE BASE: Buildings or structures containing theaters, opera houses, motion picture theaters, and similar places of assembly are required to be inspected annually for compliance with state fire safety laws/rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) when rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity

Occupant Load	Fee
1-99	$ 45
100-499	65
500-999	85
1,000-4,999	100
5,000-9,999	125
10,000 or more	150

Category B: Movable Seating

Same as Category A: Fixed Seating plus $40 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee $45

ADMINISTRATION: State Fire Marshal

REVENUE:		
	FY 1997	$179,456
	FY 1998	$186,445
	FY 1999	$172,296
	FY 2000	$150,579
	FY 2001	$123,485

DISTRIBUTION: Fire and Building Services Fund

CODE ENFORCEMENT DIVISION/ INDUSTRIALIZED BUILDING SYSTEMS

IC 22-15-4 ACCT. NO. 3080-130500-42110
675 IAC 15-1-22

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:

Commercial Module Systems:	
Plan Review (addendum)	$200 ($65)
Filing Fee (addendum)	$15 ($15)
Each Additional Module (addendum)	$10 ($10)
Residential Floor Plan Systems:	
Plan Review (addendum)	$185 ($50)
Filing Fee (addendum)	$15 ($15)
Each Additional Floor Plan (addendum)	$10 ($10)
Late Filing Fees:	
Commercial System (addendum)	$370 (100)
Residential System (addendum)	$325 ($85)
System Filing Fee (addendum)	$30 ($35)
Prototype Inspection Fees: (Commercial or Residential)	$40-First Module $50-Second Module $65-Third and Subsequent modules
Third-Party Inspection Fee (annual renewal):	$500 ($340)
State Seal of Acceptance:	$40 per seal
Inspection and Monitoring Travel Fees* (in or out-of-state):	$25/hour
plus Mileage	$.25/mile

*Out-of-state inspection or monitoring is $25/hour plus actual expense incurred.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1997	$211,025
	FY 1998	$345,827
	FY 1999	$349,190
	FY 2000	$176,120
	FY 2001	$286,200

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-13-2-11; 22-15-3 ACCT. NO. 3080-130500-42100;
675 IAC 12-3-2, 4 6000-124700-42100

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. If actual or potential code violations are detected, a variance can be applied for if there is undue hardship and equal construction alternatives are possible.

RATE:

Design Release:	
Filing fee	$45
Processing fee	$40 minimum
Variance Application:	
Filing fee	$70
Plan Examination and Processing Fee:	
Single code provision	$70
Each addl. unrelated code provision	$40
On-site inspection:	$75
Special Processing Fees:	
(1) Each additional submission for a partially filed project	$70
(2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8	$40
(3) Foundation Release	$60
(4) Addenda and revisions, each system modified per submission (other than compliance corrections)	$20
(5) Fire suppression systems basic system, any type plus $.10 each sprinkler head over 400 for water systems	$45
(6) Master plans, each series or structure	$120
(7) Incomplete project filing (mailed submissions only)	$10
(8) Returned checks	$20
(9) Reinstatement or time extension of design release	$20

ADMINISTRATION: State Building Commissioner

REVENUE:

	Fire & Bldg. Svcs. Fund	Fire & Bldg. Safety Ed. Fund
FY 1997	$3,963,491	$43,260
FY 1998	$4,316,164	$43,633
FY 1999	$4,384,556	$44,790
FY 2000	$4,387,196	$54,441
FY 2001	$3,737,792	$73,015

DISTRIBUTION: Fire and Building Services Fund. $5 of the design release filing fee is deposited in the Fire & Building Safety Education Fund, up to a maximum of $40,000.

CONSTRUCTION INSPECTION FEES

675 IAC 12-3-6 ACCT. NO. 3080-130500-42150

REVENUE BASE: These fees are paid when the Fire and Building Services staff perform building inspections because an approved building inspection program for Class 1 building structures does not exist within the jurisdiction of a political subdivision.

RATE: The fee ranges from $45 to $600.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1997	$54,796
	FY 1998	$72,997
	FY 1999	$46,765
	FY 2000	$60,100
	FY 2001	$51,194

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14-5; 22-11-14-7; 675 IAC 12-3-9 ACCT. NO. 3080-130500-42210

REVENUE BASE: Any resident fireworks wholesaler, manufacturer, importer, or distributor must have approval from the State Fire Marshal's office before shipping or selling fireworks in the state of Indiana.

RATE:

Certificate of compliance	$1,000
Fireworks retail stand	$0

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1997	$155,020
	FY 1998	$179,000
	FY 1999	$181,000
	FY 2000	$167,000
	FY 2001	$183,100

DISTRIBUTION: Fire and Building Services Fund

REGULATED LIFTING DEVICE AND REGULATED AMUSEMENT DEVICE PERMITS

IC 22-15-5; 22-12-6-9 ACCT. NO. 3080-130500-42700
I675 IAC 12-3-8

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate, pending correction of noted defects.

Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices are ski lifts where the passenger's feet leave the ground and inflatable chambers. The permit expires on December 31 of the year issued.

RATE: A $12 permit processing fee is required for regulated lifting devices.

Lifting Device Installation Permit Fee:	
(a) Freight elevators	$100 + $10 per opening
(b) Passenger elevators	$100 + $10 per opening
(c) Material lifts or dumbwaiters w/ automatic transfer devices	$100 + $10 per opening
(d) Dumbwaiters	$50 + $7 per opening
(e) Escalators	$100
(f) Moving stairways/walks	$100
(g) Manlifts	$50 + $7 per opening
(h) Personnel hoists	$150 +$7 per opening
(i) Handicapped lifts	$50
(j) Sewer lift station personnel hoist	$50 + $7 per opening
(k) Special purpose personnel elevator	$50 + $7 per opening
Permit Alteration Fee:	$50 + $10 per opening
Special Services Fee:	$25 per hour
Inspection Fee:	$30 + $5 for each landing

(Collected semi-annually for elevators in service 5+ yrs.; annually for all others.)

Temporary Operating Permit Fee:		$15
Amusement Device Inspection Fee:		
(a)	Kiddie ride	$45
(b)	Major ride	$90
(c)	Spectacular ride	$135
(d)	Passenger tramways and aerial lifts	$55-110

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1997	$1,109,884
	FY 1998	$737,590
	FY 1999	$713,519
	FY 2000	$723,314
	FY 2001	$785,962

DISTRIBUTION: Fire and Building Services Fund

UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM

IC 13-23-3-2 ACCT. NO. 6000-122100-42750
675 IAC 12-12- 4

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE:

Examination Fees	
One module	$45
Two modules	$60
Three modules	$75
Four modules	$85
Five modules	$100
Certificate issuance fee	$25
Certificate renewal fee	$25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1997	$42,170
	FY 1998	$35,421
	FY 1999	$25,055
	FY 2000	$11,000
	FY 2001	$11,075

DISTRIBUTION: Fire and Building Services Fund

GAMING COMMISSION

OCCUPATIONAL LICENSE FEE

IC 4-33-8 1000-721000

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from $75-$1,000. The annual license fee is also dependent on type of license, ranging from $25-$100.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

Fiscal Year	Applic. Fee	Annual License Fee
1997	$1,671,700	-0-
1998	1,348,575	$1,460
1999	1,426,650	139,200
2000	1,149,880	194,895
2001	1,260,525	202,975

DISTRIBUTION: State Gaming Fund

SUPPLIER'S LICENSE FEE

IC 4-33-7 1000-721000

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE:

Application fee	$5,000 or greater, if the cost of investigating the applicant is greater.
Annual license fee	$5,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

Fiscal Year	Applic. Fee	Annual License Fee
1997	$45,000	-0-
1998	45,000	$70,000
1999	252,489	110,000
2000	15,000	261,040
2001	30,000	90,000

DISTRIBUTION: State Gaming Fund

OWNER'S FEES

IC 4-33-6 ACCT. NO. 1000-721000, 721100-721700

REVENUE BASE: Applicants for a license to own a riverboat.

RATE:

Application fee	$50,000 or greater, if the cost of investigating the applicant is greater.
Initial license fee*	$25,000
Renewal license fee**	$ 5,000

*valid for five years
**after the first five years

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

Fiscal Year	Applic. Fee	Initial Lic. Fee	Renewal Lic. Fee
1997	$50,000	$75,000	-0-
1998	150,000	25,000	-0-
1999	100,000	25,000	-0-
2000	250,000	-0-	-0-
2001	-0-	-0-	$45,000

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

PENALTIES

IC 4-33-4 ACCT. NO. 1000-721000

REVENUE BASE: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

RATE:	Suppliers & Occup. Licensees	Not more than $5,000 per occurrence
	Owners	The greater of $10,000 or the value of daily gross receipts for the day of the violation per occurrence

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 1997	$30,000
	FY 1998	$152,000
	FY 1999	$118,200
	FY 2000	$439,230
	FY 2001	$837,550

DISTRIBUTION: State Gaming Fund

HEALTH PROFESSIONS BUREAU

ATHLETIC TRAINERS CERTIFICATION BOARD

IC 25-1-5 ACCT. NO. 1000-102730-41100
898 IAC 1-3-1

RATE:

Application/Issuance	$25
Verification Out/Duplicate Certificate	10
Renewal	20
Renewal Penalty	*10

*After 3 years, must reapply

REVENUE: FY 2000 $3,083
FY 2001 $13,830

CHIROPRACTORS

IC 25-10-1 ACCT. NO. 1000-102860-41110
846 IAC 1-4-7

RATE:

Issuance/exam, re-exam	$40
Temporary permit/Verification out	$10
Renewal	$30
Penalty for late renewal/Inactive status renewal	$10
Reinstatement of inactive license	$15 + renewal
Corporation application	$25
Corporation renewal, duplicate license	$10

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$19,258
FY 1998	$27,363
FY 1999	$25,109
FY 2000	$30,546
FY 2001	$13,830

DISTRIBUTION: General Fund

DENTAL HYGIENISTS

IC 25-14-1-3.5 ACCT. NO. 1000-102740
828 IAC 0.5-2-1; 1-5-4

RATE:

Issuance, exam, re-exam	$25
Endorsement In-State	25
Endorsement Out-of-State	10
License Issuance for Examination/Endorsement	25
Biennial Renewal	20
Renewal Penalty	*
Intern Permit/Renewal	10
Duplicate License	10

*If license has been invalid for 3 years or less: $10 plus all unpaid renewal fees and all current renewal fees. If license has been invalid for more than 3 years: $10 plus all unpaid renewal fees and all current renewal fees.

Civil Penalties for Failure to Obtain Continuing Education Hours

# of hours needed to be in compliance	Penalty
1-2	$50
3-5	100
6-10	250
11-15	375
16-20	500

ADMINISTRATION: Health Professions Bureau

REVENUE: Included in Dentists Section.

DISTRIBUTION: General Fund

DENTISTS

IC 25-14-1-3.5 ACCT. NO. 1000-102740-41100
828 IAC 0.5-2-1; 1-5-5

RATE:

License Issuance for Exam/Endorsement	$40
Biennial Renewal	30
Renewal Penalty	*
Intern Permit	10
Corporation Application	25
Corporation Renewal (biennial)	20
Duplicate License	10

*If license has been invalid for 3 years or less: $10 plus all unpaid renewal fees and all current renewal fees. If license has been invalid for more than 3 years: $10 plus all unpaid renewal fees and all current renewal fees.

Civil Penalties for Failure to Obtain Continuing Education Hours

# of hours needed to be in compliance	Penalty
1-2	$100
3-5	250
6-10	500
11-15	750
16-20	1,000

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$23,148
FY 1998	$183,756
FY 1999	$17,839
FY 2000	$186,110
FY 2001	$61,243

DISTRIBUTION: General Fund

ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32-1-13 ACCT. NO. 1000-102220
896 IAC 1-3-2

RATE:

Examination Application/Issuance*	$30
Renewal	20
Duplicate License/Verification	10

*plus cost of exam

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$3,505
FY 1998	$3,380
FY 1999	$4,990
FY 2000	$3,370
FY 2001	$3,680

DISTRIBUTION: General Fund

HEALTH FACILITIES ADMINISTRATORS

IC 25-19-1-5 ACCT. NO. 1000-102710
840 IAC 1-3-1

RATE:

License Issuance/Renewal	$20
Duplicate Wall License	10
Endorsement Out-of-State	10
State Regulations Examination	20
Provisional License	30
Temporary Permit	10
Reinstatement Fee	*10

*Plus all back renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$36,834
FY 1998	$12,508
FY 1999	$36,747
FY 2000	$7,955
FY 2001	$36,182

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20-1-6 ACCT. NO. 1000-104190
844 IAC 9-1-1

RATE:

Examination/issuance	*$30
Student Certificate	10
Renewal	20
Renewal of Student Hearing Aid Dealer Certificate	10
Duplicate Wall Certificate	10
Verification of Certificate	10

*Plus cost of exam

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$5,585
FY 1998	$5,370
FY 1999	$3,860
FY 2000	$4,285
FY 2001	$4,075

DISTRIBUTION: General Fund

MARRIAGE AND FAMILY THERAPIST, MENTAL HEALTH COUNSELOR, AND SOCIAL WORKER CERTIFICATION

IC 25-23.6 ACCT. NO. 1000-102990-41100;
839 IAC 1-2-5 41110; 41120

RATE:

Application/Renewal Fee	$20
Issuance Fee	4
Temporary Fee	2
Out-of-State Certification	1

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$15,096
FY 1998	$162,498
FY 1999	$38,034
FY 2000	$188,860
FY 2001	$21,413

DISTRIBUTION: General Fund

NURSES

IC 25-23-1-11, 14, 16, 18 ACCT. NO. 1000-102800-41100
848 IAC 1-1-14, 3-5-1, 5-3-1

RATE:

Registered Nurse Endorsement	$50
Registered Nurse Examination	50
LPN Endorsement	50
LPN Examination	50
Nurse-Midwife Limited License Application/Renewal	50
APN Prescriptive Authority Application/Renewal	100
Duplicate Wall License	10
Biennial Renewal/Reinstatement*	50
Endorsement Out-of-State	10
Temporary Permit/Penalty	10

*$3 goes to the Impaired Nurses Program

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1997	$633,479
	FY 1998	$1,456,805
	FY 1999	$624,400
	FY 2000	$1,474,266
	FY 2001	$656,018

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPY

IC 25-23.5 ACCT. NO. 1000-102860-41150
844 IAC 10-2-1

RATE:

Examination*	$30
Exam Issuance/endorsement	30
Renewal	20
Temporary Permit	10
Penalty fee for renewal**	10
Verification (out-of-state)	10
Duplicate Wall Certificate	10

*Plus the cost of purchasing the exam.
**Plus all past due renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1997	$63,271
	FY 1998	$25,800
	FY 1999	$64,934
	FY 2000	$12,941
	FY 2001	$67,100

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24-1-3, 23-1-13-11 ACCT. NO. 1000-102840
852 IAC 1-10-1

RATE:

Application/Issuance	$40
Duplicate License	10
Biennial Renewal	30
IU Renewal	34
Corporation Application	25
Corporation Renewal (biennial)	10
Reinstatement of Inactive License	49 + renewal fees
Penalty for delinquent license	10 + renewal fees
Reinstatement of inactive license	15 + renewal fees
Endorsement (out-of-state)	10

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$4,577
FY 1998	$43,353
FY 1999	$4,927
FY 2000	$45,513
FY 2001	$2,612

DISTRIBUTION: General Fund

PHARMACISTS AND PHARMACIES

IC 25-26-13-23 ACCT. NO. 1000-102820-41100
856 IAC 1-27-1

RATE:

Pharmacists	
Examination	$25
Reciprocal	40
Certification	5
Intern Permit Renewal	10
Biennial Renewal	30
Lapsed License	*10
Intern Permit	10
Wall Certificate	10

Pharmacy	
New Store Permit (odd years/even)	$20/40
Change of Ownership (odd years/even)	15/30
Change of Location	15
2nd year Renewal	40
Permit Renewal	20
Renewal Penalty	*10
Duplicate Permit	2

Controlled Substance	
Practitioner Application/Renewal	$20
Renewal Penalty	*20
Distributor Application/Renewal	20
Manufacturer Application/Renewal	20

Wholesale Legend Drug Distributors	
License/Renewal	$40
Late Fee	30 + renewal fee

*Plus all unpaid fees
**Administration fee plus the cost of purchasing the exam

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$374,068
FY 1998	$517,314
FY 1999	$373,700
FY 2000	$509,430
FY 2001	$379,864

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27-1-7 ACCT. NO. 1000-102860-41130
844 IAC 6-2-1

RATE:

Endorsement/Examination*	$30
Renewal/Late Fee	20
Corporation Application	25
Corporation Renewal	10
Temporary Permit	10
Duplicate License/Verification	10

*Plus the cost of purchasing the exam

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$80,451
FY 1998	$157,110
FY 1999	$59,232
FY 2000	$139,928
FY 2001	$48,086

DISTRIBUTION: General Fund

PHYSICIANS, SURGEONS, AND OSTEOPATHS

IC 25-22.5-2-7 ACCT. NO. 1000-102860-41100
844 IAC 2.1-1-5; 4-2-1

RATE:

Examination*	$40
Endorsement/Initial License	40
Endorsement/Inactive Renewal	10
Non-Renewable - Limited Scope	10
Duplicate License	10
Biennial Renewal	30
Corporation Application	25
Corporation Renewal	20
Physician Assistant Application	30
Employing Physician Renewal	20
Nurse-Midwife Application/Renewal	40
Renewal Penalty	10

*Plus the cost of purchasing the exam

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$652,185
FY 1998	$249,704
FY 1999	$729,328
FY 2000	$215,644
FY 2001	$777,448

DISTRIBUTION: General Fund

PODIATRISTS

IC 25-29-1-3 ACCT. NO. 1000-102860-41120
845 IAC 1-6-8

RATE:

Endorsement (in-state)	$40
Examination/Re-exam*	40
Renewal	30
Penalty for Failure to Renew**	10
Corporation Application	25
Corporation Renewal	20
Duplicate License/Endorsement (out)	10
Temporary Permit/Limited License	10

*plus the cost of purchasing the exam.
**plus past due renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:		
	FY 1997	$10,896
	FY 1998	$3,150
	FY 1999	$2,175
	FY 2000	$2,150
	FY 2001	$11,370

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33-1-3 ACCT. NO. 1000-102870
868 IAC 1.1-12-1

RATE:

Certificate to Practice Psychology	
Examination/Issuance/Endorsement*	$40
Renewal (biennial)	30
Restoration/Verification	10
Health Service Provider in Psychology	
Application/Issuance	40
Corporation Application	25
Corporation Renewal (biennial)	20
Endorsement Out	10
Duplicate Wall License	10
Reinstatement**	10

*Plus cost of exam
**Plus all unpaid renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:		
	FY 1997	$55,230
	FY 1998	$17,920
	FY 1999	$57,751
	FY 2000	$15,875
	FY 2001	$61,063

DISTRIBUTION: General Fund

RESPIRATORY CARE

IC 25-34.5 ACCT. NO. 1000-102860-41140
844 IAC 11-2-1

RATE:

Examination*	$30
Certification	30
Temp Permit/Renewal	10
Renewal (biennial)	20
Penalty for Renewal**	10
Verification Fee/Duplicate Wall Certificate	10

*Plus the cost of purchasing the exam.
**Plus past due renewal fees.

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$81,468
FY 1998	$13,402
FY 1999	$84,875
FY 2000	$10,195
FY 2001	$81,875

DISTRIBUTION: General Fund

SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS

IC 25-35.6-2-7 ACCT. NO. 1000-104160
880 IAC 1-1-5

RATE:

Application/Issuance	$25
Renewal	20
Renewal Penalty	10
Aide Registration/Renewal of Aide Application	10
Supervised Experience	10
Duplicate Wall License	10

ADMINISTRATION: Health Professions Service Bureau

REVENUE:

FY 1997	$10,459
FY 1998	$45,860
FY 1999	$7,145
FY 2000	$43,175
FY 2001	$7,970

DISTRIBUTION: General Fund

VETERINARIANS

IC 15-5-1.1-20 ACCT. NO. 1000-103500-41100
888 IAC 1.1-3-2; 1.1-3-3

RATE:

Application--DVM	$40
Application--RVT	30
DVM/RVT Examination	15
Biennial Renewal-DVM	30
Biennial Renewal-RVT	15
DVM/RVT Renewal Penalty	*10
Duplicate License//verification Out	10
Corporation Application	25
Corporation Renewal	10

*Plus current renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:

FY 1997	$11,431
FY 1998	$82,655
FY 1999	$10,821
FY 2000	$84,277
FY 2001	$12,270

DISTRIBUTION: General Fund

STATE DEPARTMENT OF HEALTH

ADOPTION FEES

IC 31-19-2-8 ACCT. NO. 2060-140000

REVENUE BASE: Fees are charged for each adoption application.

RATE: Adoption History Fee $20
Putative Father Registry Fee $50

ADMINISTRATION: State Department of Health

REVENUE:

	Adoption History	Putative Father
FY 1997	$53,671	$114,850
FY 1998	$59,960	$122,240
FY 1999	$60,740	$121,270
FY 2000	$69,062	$148,802
FY 2001	$75,028	$148,540

DISTRIBUTION: Adoption History Fund

ANATOMICAL GIFT PROMOTION FUND

IC 16-19-3-26; 9-18-2-16 ACCT. NO. 6000-144800-4957

REVENUE BASE: A person who registers a motor vehicle may donate money to promote the procurement of organs for anatomical gifts. The person registering the motor vehicle may indicate the amount the person desires to donate. The minimum amount the person may donate is $1. This is collected by the Bureau of Motor Vehicles (BMV) and distributed to the State Department of Health (SDOH). The SDOH selects appropriate organ procurement organizations to which the money in the fund shall be deposited. Beginning July 1, 2002, the SDOH shall distribute money in the fund to the Indiana Donation Alliance Foundation. The BMV may deduct from the funds collected the costs incurred by the Bureau in implementing and administering this program.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:	FY 1998	$310,275
	FY 1999	$368,616
	FY 2000	$313,029
	FY 2001	$234,556

DISTRIBUTION: Anatomical Gift Organizations

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5 ACCT. NO. 2550-140000-42100

REVENUE BASE: The Department of Health charges a Birth Problems Registry fee of $2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$53,244
	FY 1998	$40,788
	FY 1999	$48,206
	FY 2000	$55,940
	FY 2001	$66,740

DISTRIBUTION: Birth Problems Registry Fund

DONATION ACCOUNT

ACCT. NO. 6000-140100-49000

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$753
	FY 1998	$95,000
	FY 1999	$94,025
	FY 2000	$55,382
	FY 2001	$76,601

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2-7 ACCT. NO. 1000-104000-41110

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	$100	1-50 beds
	$2.50	for each additional bed

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$163,373
	FY 1998	$187,581
	FY 1999	$179,807
	FY 2000	$162,886
	FY 2001	$174,981

DISTRIBUTION: General Fund

HOME HEALTH AGENCY

IC 16-27-1-7 ACCT. NO. 1000-104000-42180

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of $100.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$45,100
	FY 1998	$49,100
	FY 1999	$40,400
	FY 2000	$37,400
	FY 2001	$33,200

DISTRIBUTION: General Fund

HOSPICE PROGRAM PROVIDER CERTIFICATION

IC 16-25-4-1 ACCT. NO. 1000-104000

REVENUE BASE: There is an annual certification fee of $100 for Hospice Program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE: Included in Home Health Agency fees.

DISTRIBUTION: General Fund

MOBILE HOME PARKS

IC 16-41-27-24 ACCT. NO. 1000-104000-41120

REVENUE BASE: The license fee for a mobile home park is $150 for the first 50 sites, plus $100 for each additional 50 sites. The license fee is paid every four years.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$106,325
	FY 1998	$11,400
	FY 1999	$12,275
	FY 2000	$198,775
	FY 2001	$106,160

DISTRIBUTION: General Fund

NEWBORN SCREENING FEE

IC 16-41-17-10,11 ACCT. NO. 2170-140000-42100

REVENUE BASE: Laboratories pay a $7 fee for each baby tested. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$485,072
	FY 1998	*$680,722
	FY 1999	$592,795
	FY 2000	$604,765
	FY 2001	$566,027

*This reflects 15 months of collection.

DISTRIBUTION: Newborn Screening Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11 ACCT. NO. 1000-214070-44830

REVENUE BASE: The Indiana Health Facilities Council charges a fee in connection with course requirements. Fees are $20 for QMA testing and $5 for replacement cards.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$7,005
	FY 1998	$8,215
	FY 1999	$7,725
	FY 2000	$9,070
	FY 2001	$10,165

DISTRIBUTION: State Department of Health

RADIOLOGICAL TECHNICIAN

IC 16-41-35-29 ACCT. NO. 1000-104000-41000

REVENUE BASE: A license is issued to anyone who is going to operate a radiation machine. A license is $30 and biennial renewal fee is not to exceed $30.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$149,940
	FY 1998	$121,745
	FY 1999	$156,052
	FY 2000	$136,070
	FY 2001	$161,253

DISTRIBUTION: General Fund

RADON GAS TRUST FUND

IC 16-41-38-3 ACCT. NO. 2420-14000

REVENUE BASE: State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. Biennial fees are $100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$3,550
	FY 1998	$9,500
	FY 1999	$4,180
	FY 2000	$8,900
	FY 2001	$7,500

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11 ACCT. NO. 1000-104000-43420

REVENUE BASE: There is a $4 fee for any search of vital records. If the record is found, one certification will be furnished free of charge. A fee of $1 is charged for any additional certifications. To amend any record, there is a fee of $4.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$151,785
	FY 1998	$122,184
	FY 1999	$139,215
	FY 2000	$166,894
	FY 2001	$189,228

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10 ACCT. NO. 5350-140000-42100

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually, and the fee is $8.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1997	$55,814
	FY 1998	$47,419
	FY 1999	$41,968
	FY 2000	$38,332
	FY 2001	$35,978

DISTRIBUTION: General Fund, Water Sample Revolving Fund

HISTORICAL BUREAU

GOVERNORS' PORTRAITS FUND

IC 4-23-7.2-9 ACCT. NO. 6000-186000

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 1997	$101,334
	FY 1998	$80,783
	FY 1999	$107,458
	FY 2000	$74,033
	FY 2001	$151,922

*Includes investment

DISTRIBUTION: Governor's Portraits Fund

PUBLICATIONS FUND

IC 4-23-7.2-7 ACCT. NO. 6000-113200

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history, and to inform the people of Indiana concerning the history of their state.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 1997	$175,589
	FY 1998	$75,326
	FY 1999	$146,269
	FY 2000	$139,564
	FY 2001	$278,085

*Includes investment

DISTRIBUTION: Publications Fund

HORSE RACING COMMISSION

BREAKAGE/OUTS TICKETS

IC 4-31-9-10 ACCT. NO. 2500-120000
2500-120100; 2500-120200

REVENUE BASE: Breakage from each of the races on which wagers were taken and proceeds from outs tickets. Breakage is the remaining odd cents from rounding down to the nearest ten cents on winning tickets. Outs tickets are winnings which are not cashed.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1997	$3,549,686
	FY 1998	$5,609,624
	FY 1999	$7,743,996
	FY 2000	$8,165,050
	FY 2001	$8,732,734

DISTRIBUTION: Breed Development Funds

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5-2 ACCT. NO. 1000-731000-41020

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the parimutuel system of wagering is permitted.

RATE: The initial permit application fee is $25,000. The initial investigation fee is $25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1997	-0-
	FY 1998	-0-
	FY 1999	-0-
	FY 2000	-0-
	FY 2001	$65,077

DISTRIBUTION: General Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5 ACCT. NO. 1000-731000-41020; 41110

REVENUE BASE: Permit holder or group of permit holders

RATE: $5,000 annually per track. $1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1997	$8,000
	FY 1998	$8,000
	FY 1999	$8,000
	FY 2000	$8,000
	FY 2001	$8,000

DISTRIBUTION: General Fund

PENALTIES

IC 4-31-13-1 ACCT. NO. 1000-731000-42000

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permittee or licensee for each violation of a statute, rule, or regulation of the Commission.

RATE: Penalties are dependent on type of violation, ranging from $100-$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 1997	$31,193
	FY 1998	$30,210
	FY 1999	$24,225
	FY 2000	$54,837
	FY 2001	$26,018

DISTRIBUTION: General Fund

STALLION REGISTRATION

IC 15-5-5.5-8 ACCT. NO. 6040-103800-41000

REVENUE BASE: The Indiana Standardbred Advisory Board collects fees for registration of standardbred horses in an amount not to exceed $500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

RATE:	Fee
Stallion Registration only	$ 0
Registration and Pedigree Fee	100
Late Registration Fee	250

ADMINISTRATION: Effective 7/1/99, the Horse Racing Commission administers this fee.

REVENUE:	FY 1997	$58,100
	FY 1998	$79,050
	FY 1999	$94,600
	FY 2000	$106,671
	FY 2001	$274,600

DISTRIBUTION: Standardbred Horse Fund

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7-6, 7, 33 ACCT. NO. 1000-100780-41000

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee is $250 plus $50 for each additional warehouse operated as a part of such station. There is a $25 late filing fee if the renewal applications are submitted less than 30 days before the expiration of the licenses. There is a $5 license fee to inspect, grade, or weigh grain. A duplicate license is $10.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a $25 fee request an examination. Unless a shortage is found, actual costs of the examination over the $25 fee must be paid by the person who sought the examination.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency, Office of the Lt. Governor

REVENUE:	FY 1997	$97,233
	FY 1998	$160,067
	FY 1999	$171,967
	FY 2000	$170,892
	FY 2001	$162,875

DISTRIBUTION: General Fund

GRAIN TESTING EQUIPMENT

IC 4-4-27-3 ACCT. NO. 1000-100780-427000

REVENUE BASE: The Agriculture Commissioner charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is $10 for each device tested at each site.

ADMINISTRATION: Commissioner of Agriculture

REVENUE:	FY 1997	$9,580
	FY 1998	$9,510
	FY 1999	$9,100
	FY 2000	$9,230
	FY 2001	$8,960

DISTRIBUTION: General Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3-4,5,7 ACCT. NO. 3100-121000-41100,42150

REVENUE BASE: An initial examination fee of $100, license fee of $650, and a bi-annual renewal fee of $650 are required of all licensed bondsmen. An initial examination fee of $100, a license fee of $300, and a bi-annual renewal fee of $300 are required of all recovery agents.

All revenues are deposited in the Bail Bond Enforcement and Administration Fund to be used only for those purposes.

ADMINISTRATION: Department of Insurance

REVENUE:

	Fees	Fines
FY 1997	$26,555	$5,135
FY 1998	$304,705	$7,100
FY 1999	$22,730	$6,750
FY 2000	$291,906	$9,550
FY 2001	$25,130	$11,650

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.5-4 ACCT. NO. 1000-102100-42710, 41100

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator. License fees and service fees are as follows:

RATE:

Licenses:

Insurance Producer (regular)*	$40 every 4 years
Producer (Surplus lines)	$20 annually
Limited lines producer*	$40 every 4 years
Administrator	$50 annually
Consultant	$20 annually
Solicitor	$2 annually
Public Adjustor	$20 annually

Service Fees:

Duplicate licenses	$10 each

*Effective January 1, 2002.

ADMINISTRATION: Department of Insurance

REVENUE:

	Initial Lic.	Renewals
FY 1997	$504,524	$800,938
FY 1998	$521,216	$1,034,003
FY 1999	$621,426	$890,137
FY 2000	$858,496	$1,184,092
FY 2001	$1,331,259	$2,654,317

DISTRIBUTION: General Fund, Department of Insurance Fund

INSURANCE COMPANY EXAMINATION

IC 27-1-3.1-9 ACCT. NO. 1000-102110-41110

REVENUE BASE: The Department of Insurance examines every domestic insurance company at least every five years. The Department's costs of all examinations and/or investigations are reimbursed through payment by the companies so examined.

ADMINISTRATION: Department of Insurance

REVENUE:

FY 1997	$514,272
FY 1998	$360,846
FY 1999	$557,072
FY 2000	$464,256
FY 2001	$256,582

DISTRIBUTION: General Fund

INSURANCE COMPANY FILING/SERVICE FEES

IC 27-1-3-15, 27-1-20-12 ACCT. NO. 1000-102100-42100,42150,42170

RATE: See table below.

ADMINISTRATION: Department of Insurance

REVENUE:		
	FY 1997	$1,533,670
	FY 1998	$494,790
	FY 1999	$883,375
	FY 2000	$463,955
	FY 2001	$556,273

DISTRIBUTION: General Fund, Department of Insurance Fund

Type of Entity	Code Cite	Fee
Limited Service HMO	IC 27-13-34-23 IC 27-1-3-15(d)	$350 for filing application and amending certificate of authority. $50 for filing annual report ** $100 for internal audit fee
Full Service HMO	IC 27-13-27-1 IC 27-1-3-15(d)	$350 for filing application and amending certificate of authority. $50 for filing annual report ** $100 for internal audit fee
Domestic Insurer	IC 27-1-3-15 IC 27-1-3-15(d)	$350 for articles of incorporation for admission $10 for amended articles of incorporation $100 for filing annual statement $50 for renewal of company license $25 withdrawal of certificate of authority ** $350 for internal audit fee

Type of Entity	Code Cite	Fee
Foreign Insurer	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	$510 for application ($350 articles of incorporation, $100 for annual statement, $50 company license, $10 for appointment of Commissioner for service) $10 for amended articles of incorporation $100 for filing annual statement $50 for renewal of company license $5 for filing certified state of condition annually
	IC 27-1-3-15(d)	** $350 for internal audit fee
Domestic Risk Retention Group	IC 27-1-3-15	$350 for application for admission $10 for amended articles of incorporation $10 for amended certificate of authority $100 for filing annual statement $50 for renewal of company license $25 withdrawal of certificate of authority
	IC 27-1-3-15(d)	** $350 for internal audit fee
Foreign Risk Retention Group	IC 27-1-3-15	$110 for application for registration ($100 for annual statement, $10 for appointment of Commissioner)

Type of Entity	Code Cite	Fee
Domestic Fraternal	IC 27-1-3-15	$350 for application for admission $10 for amended articles of incorporation $25 withdrawal of certificate of authority
	IC 27-11-8-2 & IC 27-11-8-3	$25 for filing annual statement $25 for renewal of company license
	IC 27-11-8-2(d)	$100 for each day annual statement is late
	IC 27-1-3-15(d)	** $100 internal audit fee
Foreign Fraternal	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	$510 for application ($350 articles of incorporation, $100 for annual statement, $50 company license, $10 for appointment of Commissioner for service) $10 for amended articles of incorporation
	IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12	$25 for filing annual statement $25 for renewal of company license
	IC 27-1-3-15(d)	** $100 internal audit fee

Type of Entity	Code Cite	Fee
Domestic Title	IC 27-7-3-15 IC 27-1-3-15(d)	$20 for filing annual statement $5 for company license $5 for renewal of company license ** $350 for internal audit fee
Foreign Title	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12 IC 27-7-3-15 IC 27-1-3-15(d)	$510 for admission ($350 for articles of incorporation, $100 for annual statement, $50 for company license, $10 for appointment of Commissioner) $10 for filing amended articles of incorporation $20 for filing annual statement $5 for renewal of company license ** $350 for internal audit fee
Insurance Administrators	IC 27-1-25-11(d) & (e)	$50 for initial and renewal application
Rating Organization	IC 27-1-22-8(c)	$75 for initial & renewal of license every 3 years

** These fees are deposited into the Department of Insurance Fund.

MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE

IC 34-18-5 ACCT. NO. 6020-120000-42100, 42150,42500

REVENUE BASE: Health care providers who choose to become covered by the provisions of the Medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of this Department. The minimum annual surcharge is $100.

The surcharges are forwarded by the insurers, are invested to generate interest income, and are used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:

	Surcharges	Filing Fees	Interest on Investment	Total Revenue
FY 1997	$55,770,268	$7,573	$8,150,603	$63,928,444
FY 1998	$57,375,316	$8,037	$5,405,551	$62,788,904
FY 1999	$57,314,859	$7,303	$2,115,168	$59,437,330
FY 2000	$58,438,623	$7,718	$6,818,477	$65,264,818
FY 2001	$58,524,793	$9,607	$5,353,451	$63,887,851

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE FUND

IC 27-7-9-6,7 ACCT. NO. 6310-120000-42100,42500

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

REVENUE:

	Premiums	Interest on Investment	Total Revenue
FY 1997	$575,442	$91,624	$667,066
FY 1998	$701,972	$68,492	$770,464
FY 1999	$757,392	$83,490	$840,882
FY 2000	$783,855	$45,830	$829,685
FY 2001	$729,658	$169,384	$899,042

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY FUND

IC 27-1-29.1-7 ACCT. NO. 6290-121000-42150,42500

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:

	Premiums	Interest on Investment	Total Revenue
FY 1997	$750,851	$530,863	$1,281,714
FY 1998	$649,516	$307,222	$956,738
FY 1999	$554,729	$225,289	$780,018
FY 2000	$591,207	$407,848	$999,055
FY 2001	$624,577	$248,206	$872,783

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

RETALIATORY FEES

IC 27-1-20-12 ACCT. NO. 1000-102100-42110

REVENUE BASE: Retaliatory fees are the difference between Indiana fees and those applied to Indiana-based companies by other states, and are paid by companies domiciled in those states in addition to the Indiana fee.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 1997	$710,721
	FY 1998	$777,078
	FY 1999	$798,020
	FY 2000	$851,675
	FY 2001	$870,641

DISTRIBUTION: General Fund

JUDICIARY

COURT FEES
(COURT OF APPEALS AND SUPREME COURT)

IC 33-15-5-2 ACCT. NO. 1000-100220; 100240

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collect a fee of $250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court, and a $120 fee for the filing of an appeal to the Tax Court. A fee of $125 is collected for the filing of a petition seeking transfer to the Supreme Court of a decision of the Tax Court, and for the filing of an original action with the Supreme Court. However, these fees are waived if the filing party is a governmental entity or the appeal is being taken *in forma pauperis*. The Clerk also collects an annual licensing fee of $95 from all Indiana attorneys, but those fees are used to operate three self-funded agencies of the Supreme Court – the Disciplinary Commission, the Continuing Legal Education Commission, and the Judges and Lawyers Assistance Program. The Clerk also collects a $1 per page copying or certification fee and a $2 per page fax fee.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

REVENUE:	FY 1997	$350,432
	FY 1998	$338,900
	FY 1999	$340,396
	FY 2000	$338,183
	FY 2001	$357,527

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-19 ACCT. NO. 1000-100500-42020

REVENUE BASE: Court fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

RATE:	Civil Cases	$100
	Small Claims	$35
	Probate	$120
	Felonies and Misdemeanors	$120
	Infractions	$70
	Local Ordinance Violations	$70
	Juvenile	$120
	Deferred Prosecution	$5

(NOTE: Fee increases effective July 1, 1997.)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 1997	$37,832,465
	FY 1998	$45,776,397
	FY 1999	$44,982,576
	FY 2000	$43,619,403
	FY 2001	$52,217,562

DISTRIBUTION: General Fund

Distribution of Court Cost Fees: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner:

- 70% of the fees are deposited into the state General Fund
- 27% of the fees are deposited into the county general fund
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county, or municipal court of the county.

NOTE: $7,904,257 of the money collected from court fees is transferred from the State General Fund to nine dedicated funds on June 30 and December 31 of each year.

Fees from city and town courts are distributed in the following manner:

- 50% of the court cost fees are deposited into the state General Fund
- 25% are deposited into the county general fund
- 25% of the fees are retained as the city or town share.

DRUG ABUSE, PROSECUTION, INTERDICTION, AND CORRECTION FEE (DAPIC) and ALCOHOL AND DRUG COUNTERMEASURES FEE (ADC)

IC 33-19-6-9 (DAPIC Fee) ACCT. NO. 6000-163100
IC 33-19-6-10 (ADC Fee)

REVENUE BASE:
DAPIC Fee: The court is required to assess a Drug Abuse, Prosecution, Interdiction, and Correction Fee ranging from $200 to $1,000 against a person convicted of a drug-related offense.

ADC Fee: In each action in which a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended, the clerk collects a Drug and Alcohol Countermeasures Fee of $200.

ADMINISTRATION: Both fees are reported by the clerk of the circuit court under one account number; consequently, the revenue from the fees cannot be reported separately.

REVENUE: See State User Fee Fund

DISTRIBUTION: The state receives 25% of the revenues from these fees; the local units retain the balance. The state's portion is deposited into a State User Fee Fund for distribution in the Alcohol and Drug Countermeasures Fund, the Drug Interdiction Fund, the Drug Prosecution Fund, the Corrections Drug Abuse Fund, and the State Drug Free Communities Fund.

NOTE: Effective July 1994, HEA 1098-1994 requires that revenue from the Drug Abuse, Prosecution, Interdiction, and Correction Fee, the Alcohol and Drug Countermeasures Fee, the Highway Traffic Safety Zone Fee and the Marriage License Fee be deposited into the State User Fee Fund. Consequently, the revenue collected from this fee will no longer be reported separately, but as part of the State User Fee Fund.

STATE USER FEE FUND

IC 33-19-9 ACCT. NO. 6000-163100

REVENUE BASE: The State User Fee Fund is a repository for five fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the Office of the State Auditor. These fees include the following:

(1) 25% of the Drug Abuse, Prosecution, Interdiction, and Corrections Fee which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between $200 and $1,000. The local unit of government retains 75% of the amount collected for local programs. (See IC 33-19-5-1(b)(5).)

(2) 25% of the Alcohol and Drug Countermeasures Fee which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% of the fee collected. The fee is $200. (See IC 33-19-6-10.)

(3) 100% of the Child Abuse Prevention Fee when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The fee is $50. (See IC 33-19-6-12.)

(4) 100% of the Domestic Violence Prevention and Treatment Fee when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is $50. (See IC 33-19-6-13.)

(5) 100% of the Highway Work Zone Fee of $0.50 collected for criminal actions and infractions that are traffic offenses. If the criminal action or infraction is exceeding a worksite speed limit, the fee is $25.50. (See IC 33-19-6-14.)

(6) 100% of the Safe Schools Fee collected under IC 33-19-6-16. The fee is assessed in each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense. The court shall assess a Safe Schools Fee of between $200 and $1,000.

(7) Marriage License Fee: An $18 fee is charged if both parties are Indiana residents, and $50 is charged if both parties are nonresidents. Of the fee, $10 of each marriage license issued is deposited in the State User Fee Fund, while the balance is retained in the county general fund. (See IC 33-17-14-2.)

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the Auditor's Office twice a year.

REVENUE:	FY 1997	$2,275,135
	FY 1998	$2,621,925
	FY 1999	$2,744,422
	FY 2000	$2,549,049
	FY 2001	$2,934,576

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level. Effective July 1, 1995, the Treasurer of State shall semiannually distribute $1,087,500 of the amounts transferred to the State User Fee Fund as follows:

- 17.73% is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 9.97% is deposited into the Drug Interdiction Fund established under IC 10-1-8-2.
- 5.54% is deposited into the Drug Prosecution Fund established under IC 33-14-8-5.
- 6.65% is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 26.60% is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 9.45% is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 24.06% is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- The balance in the account is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

DEPARTMENT OF LABOR

EMPLOYMENT OF YOUTH FUND

IC 20-8.1-4-31 ACCT. NO. 2660-110000

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties are dependent on type of violation, number of violations, and the amount of time since the last violation, ranging from $50 to 400.

ADMINISTRATION: Department of Labor

REVENUE:	FY 1997	$80,975
	FY 1998	$93,285
	FY 1999	$75,530
	FY 2000	$31,091
	FY 2001	$80,831

DISTRIBUTION: Employment of Youth Fund. One-half of the revenue from penalties is used for educating affected parties on the purpose and content of child labor laws and the responsibilities of all parties under child labor laws; and one-half of the revenue is used for expenses incurred for inspectors to enforce child labor laws.

SAFETY EDUCATION & TRAINING BUREAU TAX

IC 22-8-1.1-45, 46, 47 ACCT. NO. 3580-122500-49000

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the Bureau of Safety Education and Training (BUSET) and its programs of occupational health and safety if the balance of the BUSET Fund falls below $600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker's compensation benefits paid in this state by insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers.

ADMINISTRATION: Bureau of Safety Education and Training

REVENUE:	FY 1997	$38,531
	FY 1998	$47,645
	FY 1999	$49,306
	FY 2000	$84,399
	FY 2001	$58,056

DISTRIBUTION: BUSET Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

REVENUE BASE: The fee for the bar examination is $250, and re-examination is $250. $750 is the fee for admission on a foreign license, and $50 is the annual renewal fee. An application for a firm to incorporate, costs $200 plus $10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is $50.

ADMINISTRATION: State Board of Law Examiners

REVENUE:	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Exam fee	$163,275	$162,300	$175,525	$176,257	$177,925
Foreign Lic. fee	44,050	58,800	51,550	45,650	45,800
Prof. Corp. fee	32,540	32,160	37,402	29,271	36,146
Ltd. Liab. Corp.		660			
Ltd. Liab. Partnership fee		7,570	*14,390	34,565	13,621
Interest	2,590	2,978	11,003	12,000	12,830
Foreign Legal Consultant		-0-	-0-	-0-	-0-
Q&A	700	500	275	350	300
Miscellaneous	1,233	1,501	841	1,016	1,231
Total	$244,388	$266,469	$290,986	$299,109	$287,853

*Revenue from LLC and LLP fees are now combined.

REVENUE:		
	FY 1997	$244,388
	FY 1998	$266,469
	FY 1999	$290,986
	FY 2000	$299,109
	FY 2001	$287,853

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5 ACCT. NO. 1000-100170

REVENUE BASE: Copies of some publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE:

2001 Acts (soft bound)	$55
2001 Acts (cd-rom)	$30
1998 Indiana Code (hard bound)	$103/set
2000 Indiana Code Supplement (hard bound)	$15
2000 Indiana Code (cd-rom)	$25
2001 Indiana Administrative Code (hard bound)	$228/set
2001 Indiana Administrative Code (cd-rom)	$75
Indiana Register (Volume 25)	$116/yearly subscription
Indiana Register	$10/individual issue
Long Session Document Subscription	
(with House and Senate Journals)	$900/yearly subscription
(without Journals)	$650/yearly subscription
Short Session Document Subscription	
(with House and Senate Journals)	$500/yearly subscription
(without Journals)	$375/yearly subscription
House and Senate Journals	
(Long Session)	$250/yearly subscription
(Short Session)	$125/yearly subscription
2000 Tax and Revenue Handbook	$9/copy
Printed bills, copies of other materials	$.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:

FY 1997	$198,415
FY 1998	$170,189
FY 1999	$202,374
FY 2000	$290,815
FY 2001	$155,451

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 20-14-12 ACCT. NO. 3390-129600-42100

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Board. A permanent certificate is $1, a temporary permit is $1, and renewal of a temporary permit is $1.

REVENUE:	FY 1997	$138
	FY 1998	$98
	FY 1999	$105
	FY 2000	$127
	FY 2001	$113

ADMINISTRATION: Library Certification Board

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

IC 2-7.2 ACCT. NO. 1000-100150

REVENUE BASE: Lobbyists are required to register with the Commission before January 15 of each year.

RATE: The annual registration fee is $100. If the lobbyist is employed by a nonprofit organization, the fee is $50. A $10 late fee is charged for each day after the deadline that a lobbyist does not register (up to $100).

ADMINISTRATION: Lobby Registration Commission

REVENUE:	FY 1997	$133,718
	FY 1998	$142,555
	FY 1999	$152,139
	FY 2000	$136,139
	FY 2001	$147,906

DISTRIBUTION: General Fund

LOTTERY COMMISSION

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:

Fiscal Year	Net Income*
1997	$176,319,107
1998	$195,477,702
1999	$204,053,247
2000	$165,242,716
2001	$155,683,512

DISTRIBUTION:

1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of $7.5M ($30M annually).
2) The “K” portion of the Pension Relief Fund shall receive quarterly transfers of $2.5M ($10M annually).

• The “M” portion of the Pension Relief Fund shall receive quarterly transfers of $5M ($20M annually).**

4) Surplus revenue shall be deposited in the Lottery and Gaming Surplus Account within the Build Indiana Fund.

*Net Income figures are from the Lottery Commission's annual audited financial statements. The FY 2001 amount represents an unaudited figure.

**P.L. 273-1999 changed the statutory distributions effective July 1, 1999 (FY 2000).

Fund	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Teachers' Retirement (6510-185000-42100)	$30,000,000	$30,000,000	$30,000,000	$30,000,000	$30,000,000
Pension Relief (6590-107900-42100)	10,000,000	10,000,000	10,000,000	30,000,000	30,000,000
Build Indiana Fund* (3880-389980-42100)	136,627,207	138,648,443	175,247,760	113,287,601	100,033,516

*Effective July 1995, surplus lottery revenue is to be distributed to the Lottery and Gaming Surplus Account within the Build Indiana Fund (BIF).

NOTE: The sum of the distributions will not equal (and may exceed) the net income because the Lottery Commission retains earnings for operations and future distributions and because of the timing of the distributions.

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3-10,11,13 ACCT. NO. 1000-102270

REVENUE BASE: Mine foremen, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

RATE: The examination fee is $25. The certificate of competency fee is $5. Duplicate licenses, certificates, and permits are $5.

ADMINISTRATION: Bureau of Mines and Mining

REVENUE:	FY 1997	$1,781
	FY 1998	$2,856
	FY 1999	$1,081
	FY 2000	$1,561
	FY 2001	$5,712

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1;9-29-7 ACCT. NO. 3460-11000-43100

REVENUE BASE: If an abandoned vehicle is valued at over $500 and is not claimed, it may be sold. The purchaser of an abandoned vehicle must purchase a bill of sale for a fee of $6.

Cities of the first to fourth classes may elect to sell and keep revenues from vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27). The city or BMV is responsible for notifying the owner of the vehicle.

All revenue collected by the Bureau is paid into the Abandoned Vehicle Fund to be used to pay administrative expenses. At the end of every fiscal year, all monies in excess of $37,000 are transferred to the Motor Vehicle Highway Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1997	$573,215
	FY 1998	$648,616
	FY 1999	$755,310
	FY 2000	$671,491
	FY 2001	$693,872

DISTRIBUTION: Abandoned Vehicle Fund/Motor Vehicle Highway Fund

AUTO SALVAGE DEALERS

IC 9-22-4; 9-29-7 ACCT. NO. 3010-123500

REVENUE BASE: The fee for original auto salvage dealer licenses and renewal licenses is $10/year. The fee for a supplemental license is $5/year. The revenues from the license fees are deposited in the Motor Vehicle Highway Fund.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Fund

BOAT DEALERS LICENSES

IC 9-31-4 ACCT. NO. 3420-130100

REVENUE BASE: Boat dealers that sell at least 6 boats per year to the general public for delivery in Indiana obtain a two-year license and pay annual fees shown below.

Business Licenses	
Class A Dealer (more than one business location)	
1 year	$30 + $10 for each addl. location
2 year	$60 + $20 for each addl. location
Class B Dealer (one business location)	
1 year	$20
2 year	$40
Dealer Plates	$10
Dealer Special Permits	$1
Duplicate Plates	$10
Replacement Plates	No Charge
Mailing Fees	No Charge

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Receipts included with other licenses.

DISTRIBUTION: Fish and Wildlife Fund

COMMERCIAL DRIVERS LICENSES

IC 9-14-13; 9-24-6; ACCT. NO. 3010-123500-41210
140 IAC 7-3 3590-11000-41250

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) vehicle designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding.

Testing for a commercial driver's license began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued Commercial Driver's License by April 1, 1992.

FEES:	Current Fee	*New Fee
1. Commercial driver's license (CDL) (4 yr.)	26	30
2. Amended CDL (4 yr.)	16	20
3. CDL learner's permit	12	16
4. Amended CDL learner permit	6	10
Dup/Amend CDL learner	6	10
5. CDL skills test to be set by the tester	Not to exceed $100	

*New fees are effective January 1, 2002.

The provisions of this rule do not apply to the following:

(1) Noncivilian members of the armed forces or National Guard while operating military vehicles.

(2) Paid or volunteer fire fighters while operating firefighting equipment.

(3) Persons who operate farm vehicles which are:
   (A) controlled and operated by a person actively engaged in farming;
   (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
   (C) not used as common or contract motor carriers; and
   (D) used within 150 miles of the person's farm.

(4) Persons who operate vehicles which are:
   (A) registered as a recreational vehicle; and
   (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

Below shows the distribution of the revenue from the Commercial Driver's Licenses.

	MVH	LBF	Tech fund
1 =	$15	$14.50	$.50
2 =	10	9.50	.50
3 =	10	5.50	.50
4 =	5	4.50	.50

Fee for the CDL skills test is retained by the tester.

ADMINISTRATION: Bureau of Motor Vehicles; Department of Revenue

REVENUE: Included with Vehicle Licenses in the Motor Vehicle Highway Fund (MVH), the License Branch Fund (LBF), and the Technology Fund.

DISTRIBUTION: Motor Vehicle Highway Fund, License Branch Fund, and the Technology Fund.

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16 ACCT. NO. 3010-123500-42190

REVENUE BASE: If during any twelve-month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person, the Bureau of Motor Vehicles may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the Bureau of Motor Vehicles. The fee is $25 per student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1997	$1,144,690
	FY 1998	$1,139,723
	FY 1999	$477,965
	FY 2000	$559,874
	FY 2001	$588,116

DISTRIBUTION: Motor Vehicle Highway Fund

DRIVER TRAINING SCHOOLS

IC 9-27-4; 9-29-12 ACCT. NO. 3010-123500-41930

REVENUE BASE: There is a driver training school registration fee of $100 and a fee of $10 for each instructor. Fees are renewed annually on or before June 30.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration Fees.

DISTRIBUTION: Motor Vehicle Highway Fund

INDIANA STATE POLICE BUILDING ACCOUNT FUND

IC 9-29-1 ACCT. NO. 3260-110100-42100

REVENUE BASE: A fee of 25¢ is added to all registration fees provided for in IC 9-29-1-4 and is deposited in a special account known as the State Police Building Account which does not revert to the General Fund or the Motor Vehicle Highway Account. Money in the account is for construction, maintenance, and equipping of and/or leasing of State Police facilities.

ADMINISTRATION: State Police Building Fund

REVENUE:	FY 1997	$1,497,973
	FY 1998	$1,505,829
	FY 1999	$1,556,415
	FY 2000	$1,580,119
	FY 2001	$1,602,592

DISTRIBUTION: State Police Building Fund

MOTOR BOAT REGISTRATION

IC 9-29-15; 9-31-1-6; 9-31-3 ACCT. NO. 3420-130100-41090

REVENUE BASE: Every motor boat on the waters of this state must be registered and numbered. Fees are charged according to the length of the boat and are valid for a one-year period.

RATE:

ONE-TIME REGIS. CHARGE PER OWNER		Current Fee	**New Fee
Class 1	Less than 13 feet	$15.00	16.00
Class 2, 3, 4	13 to less than 26 feet	17.00	18.00
Class 5	26 to less than 40 feet	20.00	21.00
Class 6, 7	40 feet and over	25.00	26.00
AS REQUIRED PER REQUEST			
	Application for title	*11.00	15.00
	HIN application	6.50	4.00
	Delinquent title fee	*13.00	20.00
	Administrative fees	1.00	5.00

ANNUAL FEE REQUIRED

Annual DNR Fee	5.00
Lake Enhancement	5.00
Dup/amended registration	1.00
Replacement decals	3.00
Excise (variable)	0.05
Storage excise (variable)	0.05
Addl.excise (variable)	0.05

*$2 is retained by the Bureau of Motor Vehicles Commission (BMVC), $7 is retained by DNR, and $2 is directed to Crossroads 2000.

**New fees are effective January 1, 2002.

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:	FY 1997	FY 1998
Registration fee	$1,723,758	$1,728,602
Other revenue		
Miscellaneous receipts	656,569	213,919
Total	$2,380,327	$1,942,521

	FY 1999	FY 2000	FY 2001
Registration fee	$1,578,936	$1,681,328	$1,892,757
Other revenue			
Miscellaneous receipts	152,646	65,818	90,123
Total	$1,731,582	$1,747,146	$1,982,880

DISTRIBUTION: Fish and Wildlife Fund

MOTOR VEHICLE DEALER LICENSING

IC 9-23-2 ACCT. NO. 2260-11000-41100

REVENUE BASE: The annual fee expires on a staggered basis. Manufacturers pay $35 plus $10 for each factory branch in the state. Distributors pay $35 plus $10 for each branch in the state. A dealer or auctioneer pays $30 for its first location and $10 for each location not immediately adjacent to it. Factory representatives, distributors' representatives, wholesale dealers, transfer dealers, and brokers all pay $20. Offsite license is $25.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1997	$327,199
	FY 1998	$614,845
	FY 1999	$1,078,166
	FY 2000	$887,811
	FY 2001	$999,489

DISTRIBUTION: Motor Vehicle Odometer Fund
Motor Vehicle Highway Account - 40%
Bureau of Motor Vehicles - 30%
State Police - 20%
Attorney General - 10%

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9 ACCT. NO. 3010-123500-41100, 412100, 421900, 490300

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicant's birth month.

RATE: Effective January 1, 2002, there will be new fees for vehicle registration and titling. The new fees are a result of action taken by the Bureau of Motor Vehicles Commission (BMVC) and action taken by the General Assembly during the 2001 session. Below is a table which shows the current fee imposed on a particular transaction and the fee increases as a result of action taken by the BMVC and the General Assembly (in HEA 1001, the State Budget for the 2001-2003 Biennium, and HEA 1170 of the 2001 Session).

The Commission retains a fee of 50¢ for each license processed with a photograph. They also retain $3.50 for each operator's license.

Type of License	Current Fee	New Fee
Learner permit	$5.00	$9.00
Motorcycle learner	5.00	9.00
Dup/amended learner	5.00	9.00
Operator (4 yr.)	10.00	14.00
Operator (3 yr.)	8.00	12.00
Chauffeur	14.00	18.00
Public passenger chauffeur	10.00	14.00
Motorcycle operator (4 yr.)	10.00	14.00
Motorcycle operator (3 yr.)	8.00	12.00
Motorcycle endorse (4yr.)	6.00	10.00
Motorcycle endorse (2/3 yr.)	4.00	8.00
Motorcycle skills test	5.00	–
Identification	5.00	9.00
Dup/amended identification	5.00	9.00
Special identification	3.00	7.00
Dup/amended special ID	3.00	7.00
Perm disability placard (2)	–	0.00
Addl/dup disability placard	5.00	5.00
Temp disability placard	5.00	5.00
Delinquent license renewal	–	5.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Fund

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2 ACCT. NO. 3010-123500-42110

REVENUE BASE: The commissioner of the Bureau of Motor Vehicles may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is $10.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:		
	FY 1997	$1,442,503
	FY 1998	$1,549,198
	FY 1999	$1,217,727
	FY 2000	$1,775,738
	FY 2001	$1,643,643

DISTRIBUTION: Motor Vehicle Highway Fund

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29-4; 9-29-5 ACCT. NO. 3010-123500-41210

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. All registrations are renewed between January and October of each year. Passenger cars, RVs, motorcycles, & trucks weighing 7,000, 9,000 & 11,000 lbs. expire by last name. (Companies always expire in January.) Personalized plates expire in April. All other plates expire in February.

NOTE: Effective January 1, 2002, there will be new fees for vehicle registration and titling. The new fees are a result of action taken by the Bureau of Motor Vehicles Commission (BMVC) and action taken by the General Assembly during the 2001 legislative session. The Office of Fiscal and Management Analysis has a table which shows the fee increases for each type of transaction.

RATE: Classification			Fee	New Fee
Passenger Car			$ 16.75	20.75
Motorcycle			19.75	23.75
Trucks (in lbs.)				
0	-	7,000	25.75	29.75
7,000	-	9,000	45.75	49.75
9,000	-	10,000		79.75
10,.000	-	11,000	80.75	84.75
11,000	-	16,000	140.75	144.75
16,000	-	20,000	180.75	184.75
20,000	-	23,000	240.75	244.75
23,000	-	26,000	240.75	244.75
26,000	-	30,000	300.75	304.75
30,000	-	36,000	418.75	422.75
36,000	-	42,000	511.75	515.75
42,000	-	48,000	632.75	636.75
48,000	-	54,000	735.75	739.75
54,000	-	60,000	815.75	819.75
60,000	-	66,000	863.75	867.75
66,000	+		961.75	965.75
Farm Trucks (in lbs.)				
0	-	11,000	38.75	42.75
11,000	-	16,000	71.25	75.25
16,000	-	20,000	91.25	95.25
20,000	-	23,000	121.25	125.25
23,000	-	26,000	121.25	125.25
26,000	-	30,000	151.25	155.25
30,000	-	36,000	210.25	214.25
36,000	-	42,000	256.75	260.75
42,000	-	48,000	317.25	321.25
48,000	-	54,000	368.75	372.75

54,000	-	60,000	408.75	412.75
60.000	-	66,000	432.75	436.75
66,000	+		481.75	485.75

Trailers (in lbs.)

0	-	3,000	12.75	16.75
3,000	-	5,000	21.75	25.75
5,000	-	7,000	27.75	31.75
7,000	-	9,000	32.75	36.75
9,000	-	12,000	75.75	79.75
12,000	-	16,000	115.75	119.75
16,000	-	22,000	175.75	179.75
22,000			235.75	239.75

Semi-trailer and Tractor (in lbs.)

0	-	20,000	$ 175.75	179.75
20,000	-	26,000	315.75	319.75
26,000	-	30,000	395.75	399.75
30,000	-	36,000	500.75	504.75
36,000	-	42,000	550.75	554.75
42,000	-	48,000	665.75	669.75
48,000	-	54,000	720.75	724.75
54,000	-	60,000	805.75	809.75
60,000	-	66,000	870.75	874.75
66,000	-	72,000	980.75	984.75
72,000	-	74,000	1,055.75	1,059.75
74,000	-	76,000	1,170.75	1,174.75
76,000	-	78,000	1,245.75	1,249.75
78,000	+		1,355.75	1,359.75

Farm Tractor (semi)

0	-	20,000	88.75	92.75
20,000	-	26,000	158.75	162.75
26,000	-	30,000	198.75	202.75
30,000	-	36,000	251.25	255.25
36,000	-	42,000	276.25	280.25
42,000	-	48,000	333.75	337.75
48,000	-	54,000	361.25	365.25
54,000	-	60,000	403.75	407.75
60,000	-	66,000	436.25	440.25
66,000	-	72,000	491.25	495.25
72,000	-	74,000	528.75	532.75
74,000	-	76,000	586.25	590.25
76,000	-	78,000	623.75	627.75
78,000	+		678.75	682.75

Farm Trailer

0	-	12,000	38.75	42.75
12,000	-	16,000	58.75	62.75
16,000	-	22,000	88.75	92.75
22,000	+		118.75	122.75

Each addl. semi-trailer used with tractor-one yr. registration	37.75	41.75
Five-yr. registration		
1st year	73.75	77.75
2nd year	59.75	63.75
3rd year	45.75	49.75
4th year	37.75	41.75
5th year	37.75	41.75
Farm semi-trailer-one year	19.75	23.75
Five-yr. registration		
1st year	37.75	41.75
2nd year	30.75	34.75
3rd year	23.75	27.75
4th year	19.75	23.75
5th year	19.75	23.75
Permit 48 hours	4.75	8.75
Permit 30 days	12.75	16.75
Permit 90 days	22.25	26.25
Amateur Radio Plate Order	5.00	9.00
Recovery vehicle 16,000 lbs.	79.75	83.75
Recovery vehicle 16,000+ lbs.	505.75	509.75
Bus A (in lbs.) Commercial		
0 - 11,000	55.75	59.75
Bus A (in lbs.) Intercity		
11,000 - 16,000	105.75	109.75
16,000 - 20,000	130.75	134.75
20,000 - 26,000	155.75	159.75
26,000 - 30,000	225.75	229.75
30,000 - 36,000	299.75	303.75
36,000 - 42,000	387.75	391.75
42,000 - 48,000	450.75	454.75
48,000 - 54,000	545.75	549.75
54,000 - 60,000	605.75	609.75
60,000	665.75	669.75
Bus C (Not for hire)	35.75	39.75
Bus D (in lbs.) Municipal		
0 - 11,000	15.75	19.75

Bus D (in lbs) Intracity				
11,000	-	16,000	25.75	29.75
16,000	-	20,000	30.75	34.75
20,000	-	26,000	35.75	39.75
26,000	-	30,000	49.75	53.75
30,000	-	36,000	64.75	68.75
36,000	-	42,000	77.75	81.75
42,000	-	48,000	94.75	98.75
48,000	-	54,000	113.75	117.75
54,000	-	60,000	125.75	129.75
60,000	+		137.75	141.75
School Bus			25.75	29.75
Church Bus			25.75	29.75
Recreational vehicle			25.75	29.75
Antique (included w/passenger)			12.75	16.75
Farm Tractor			7.75	11.75
Personalized plate order			45.00	48.00
Duplicate plate			6.00	10.00
Replacement plate			5.00	9.00
Redeclared weight (var. Fee)			2.50	6.50
Transfer			6.75	10.75
Duplicate registration			2.00	6.00
Amended registration			2.00	6.00
Delinquent registration fee			–	5.00
Special recognition fee			12.00	15.00
Ex-POW			0.75	1.75
Heritage Trust			25.00	25.00
Children's Trust fee			25.00	25.00
Education fee			25.00	25.00
Excise tax (var. fee)			1.15	1.15
Sur/wheel tax (var. fee)			0.15	0.15
Commercial veh tax (CVET)			1.15	1.15
TITLES				
Dealers			11.00	15.00
Non-dealers			11.00	15.00
Body change			11.00	15.00
Repossession			11.00	15.00
Correction/Amendment			11.00	15.00
Mechanic's lien			11.00	15.00
Duplicate			4.00	9.00
Salvage			5.00	9.00
MVIN number			7.50	11.50
Delinquent fee			15.00	21.00
Speed title fee			20.00	25.00
Admin. Fee			1.00	5.00

MISCELLANEOUS		
Nut and bolts	0.50	0.50
Registration holders	2.50	2.50
Pull fees	25.00	30.00
Civic event plate order	15.00	18.00

The Bureau of Motor Vehicles Commission is permitted to retain from the registration fee, a service charge of $2.75 for each registration processed. They also keep $2.00 from each title fee and duplicate, $7.00 from the delinquent title fee, and $2.00 of the transfer fee.

All fees go to the Motor Vehicle Highway Account, except for the increased fees enacted in 1969 and the $5.00 for each motorcycle which goes to the Motorcycle Operators Safety Education Fund (Acct. 212-700). The revenue from fees enacted in 1969 is deposited 55% into the State Highway Fund, and 45% to the Local Road and Street Account. Revenues for the Motorcycle Operators Safety Education Fund for FY94 were $485,595 (Acct. No. 2120-170000). The increased fees in 1998 for the Crossroads 2000 Program are deposited in Acct. No. 4640-101500.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1997	$112,599,096
	FY 1998	$116,339,527
	FY 1999	$118,656,747
	FY 2000	$120,973,239
	FY 2001	$121,553,464

DISTRIBUTION: Motor Vehicle Highway Account

DEPARTMENT OF NATURAL RESOURCES

ABANDONED MINE LANDS

IC 14-34 ACCT. NO. 3450-130000-42000; 3450-130000-42200; 3450-110000-42500

REVENUE BASE: Civil penalties and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties may be used in three ways: 1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; 2) To provide a guaranteed Indiana Bond Pool Fund balance of $500,000; 3) To supplement the budget for inspection and enforcement activities of the Division of Reclamation.

Coal operators are required to maintain bonds on permitted areas until reclamation is completed. If the land is not properly restored, the bond is forfeited and used to reclaim the site. Forfeited bonds are site specific in that they must be used on the site for which the bond was forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 1997	$2,561,502
	FY 1998	$1,569,866
	FY 1999	$54,007
	FY 2000	$265,489
	FY 2001	$55,700

DISTRIBUTION: Reclamation Fund

DIVISION OF FORESTRY

IC 14-23; 14-19-1 ACCT. NO. 3430-130800

REVENUE BASE:

Annual Entrance Permits	$ 49,468
Gate Receipts/Cave Tours	176,327
Campgrounds	398,368
Concessions/other User Fees	114,115
Timber Sales	1,859,791
Miscellaneous	289,777

ADMINISTRATION: Department of Natural Resources

REVENUE:		
	FY 1997	$2,319,936
	FY 1998	$2,227,832
	FY 1999	$2,773,465
	FY 2000	$2,864,631
	FY 2001	$2,887,846

DISTRIBUTION: Dedicated for Forestry Purposes

LAND AND WATER RESOURCES FUND

IC 14-25 ACCT. NO. 3030-130000

RATE: Permit Fee

Public Freshwater Lake Permit Fees $25

Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the DNR prior to construction.

Ditch Reconstruction Permit Fees $25

Any person wishing to construct, reconstruct, repair, or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the DNR prior to construction.

Construction in a Floodway Permit Fees $50

Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the DNR prior to construction.

Royalty Fees

Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the State for the material removed.

Permit to Mine Under Streams $100

ADMINISTRATION: Water Division

REVENUE:		
	FY 1997	$68,968
	FY 1998	$48,165
	FY 1999	$73,300
	FY 2000	$169,652
	FY 2001	$90,424

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38 ACCT. NO. 1000-103000-42130

REVENUE BASE: Lease of land for extraction of petroleum on state land. Lease is $1 to $10 per acre plus a royalty not to exceed 12½% of the market value of all petroleum extracted.

ADMINISTRATION: Oil and Gas Division

REVENUE:		
	FY 1997	$141,790
	FY 1998	$180,834
	FY 1999	$73,032
	FY 2000	$114,751
	FY 2001	$115,316

DISTRIBUTION: General Fund

NATURAL RESOURCES LICENSES

IC 14-22 ACCT. NO. 3420-130300-41000, 42150
3330-130000-41000, 41010,
41020, 41030, 41040, 42500;
6000-134200-41000; 2630-130000-41090

RATE:

LICENSES	Resident	Non-Resident
ANNUAL		
Fishing	$ 8.75	$15.75
Hunting	8.75	[1]40.75
Youth hunting	6.00	--
Hunting and fishing	13.75	--
Trapping	8.75	76.75
Trout and Salmon stamp	6.75	6.75
Deer-firearm	13.75	[2]76.75
Deer-archery	13.75	[2]76.75
Deer-muzzle-loading	13.75	[2]76.75
Bonus county any legal weapon	13.75	[2]76.75
Extra deer archery		[3]76.75
Turkey	14.75	*[1]76.75
Private shooting preserve	--	8.75
Migratory waterfowl stamp	6.75	6.75

1-Day fishing	4.75	4.75
3-Day fishing	--	6.75
7-Day fishing	--	8.75
5-Day hunting	--	13.75
Benefactor fishing	50.00	--
Benefactor hunting	50.00	--
Benefactor hunt and fish	50.00	--
Game bird habitat stamp	6.75	[3]6.75

[1]$4.00 goes to Game Bird Habitat.
[2]$40.00 goes to Game Bird Habitat; $20.00 goes to Deer Research.
[3]Total goes to Game Bird Habitat.
*May require a non-resident annual hunting license.

LIFETIME LICENSE

Basic fishing	175.00	--
Comprehensive fishing	262.50	--
Basic hunting	175.00	--
Comprehensive hunting	525.00	--
Comp. hunting and fishing	708.75	--
Basic trapping	175.00	--

OTHER

Most fish and wildlife areas have camping facilities available. Fees are the same as parks. There are also rentals available, and concessions are operated when public need is sufficient. Fuel tax collected at marinas is returned to the Fish and Wildlife Fund.

OTHER ANNUAL LICENSES

Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	Resident	Non-Resident
Aquatic Weed Control	$ 5	--
Fur Buyer	75	125
Breeder	15	--
Taxidermist	15	--
Shooting Preserve	100	--
Lake Mich. Commercial Fishing	1,000	--
Seines, per 100 yards	20	--
Nets - each	4	--
Mussel Harvest	100	--
Mussel Buyers	1,500	5,000
Bait Dealer	10	50
Scientific Collector	10	--
Ginseng dealer	25	--
Field Trial	10	--
Fish Stocking	3	--
Wild Animal Permit	10	--
Ohio River Commercial Fishing		
License and 10 Tags	72	--
Additional Tags (Block of 10)	21.50	--
Falconry	60	--
Charter Boat	100	--
Importation	5	--

ADMINISTRATION: Fish and Wildlife Division

REVENUE: Licenses, other user fees, and misc.

FY 1997	$14,785,465
FY 1998	$14,078,181
FY 1999	$16,955,217
FY 2000	$13,865,333
FY 2001	$14,275,547

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24 ACCT. NO. 1000-103000-41110
2620-130000

REVENUE BASE: Annual renewals are $30 for nursery stock dealers. Special fees collected by the Division are described in 310 IAC 8.1-5.1; 310 IAC 8.1-5-6 phytosanitary fees; and 310 IAC 8.1-5-2.

ADMINISTRATION: Entomology and Pathology Division

REVENUE:

FY 1997	$121,202
FY 1998	$121,305
FY 1999	$119,545
FY 2000	$122,450
FY 2001	$146,937

DISTRIBUTION: General Fund, Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16 ACCT. NO. 3410-130000-41100; 41200

REVENUE BASE: The fee to register an off-road vehicle is $6 every three years. The fee to register a snowmobile is $30 every three years. A $1 fee is charged for change of address and a duplicate certificate. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is $10 for the first two certificates, and $5 for each additional registration. All revenue is dedicated to the Department for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 1997 $104,062
FY 1998 $92,808
FY 1999 $109,324
FY 2000 $148,158
FY 2001 $238,744

DISTRIBUTION: Dedicated Fund

PASSENGERS FOR HIRE INSPECTION FEE

IC 14-15-6 ACCT. NO. 6000-101200-49000

REVENUE BASE: Annual dockside and dry dock inspection conducted once every 60 months.

Inspections	Dockside	Dry Dock
All watercraft, except sailboats, carrying six or less passengers for hire on:		
1. Navigable waters of the state	$50	$75
2. Inland waters of the state	30	30
All watercraft, except sailboats, carrying more than six passengers for hire on:		
3. Inland waters of the state	75	100
All watercraft propelled primarily by sail which carry passengers for hire on:		
4. Navigable or inland waters of the state	50	75

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 1997 $4,119
FY 1998 $5,740
FY 1999 $9,266
FY 2000 $8,396
FY 2001 $5,325

DISTRIBUTION: Dedicated Funds

PENALTIES

IC 14-37-8 ACCT. 2290-130000-42050

REVENUE BASE: Civil penalties of up to $10,000 for each day the violation of the Oil and Gas Law occurs.

ADMINISTRATION: Department of Natural Resources, Oil and Gas Division

REVENUE:		
	FY 1997	$6,900
	FY 1998	$27,560
	FY 1999	$7,285
	FY 2000	$41,825
	FY 2001	$12,883

DISTRIBUTION: Oil and Gas Fund

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1 ACCT. NO. 3440-130100-45100, 6000-167900-43900, 6000-111900-42440 3370-130100

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	State Parks	Reservoirs
FY 1997	$8,817,075	$3,851,898
FY 1998	$9,284,754	$4,186,346
FY 1999	$9,456,760	$3,814,261
FY 2000	$9,335,093	$2,215,638
FY 2001	$9,893,445	$2,333,640

DISTRIBUTION: Dedicated for State Park/Reservoir Purposes

SURFACE MINING

IC 14-34-13 ACCT. NO. 3480-131000-42100

REVENUE BASE: Coal mining operators are assessed $0.03 per ton of coal produced from a surface coal mine; $0.02 per ton produced from an underground mine; and $0.01 per ton for mine

operators that have no support facilities in Indiana, but who produce coal from reserves located in Indiana.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 1997	$1,391,708
	FY 1998	$1,040,481
	FY 1999	$2,455,528
	FY 2000	$944,452
	FY 2001	$840,682

DISTRIBUTION: Offset costs of administration of surface coal mine inspection and enforcement program

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-38-2-6 ACCT. NO. 2290-130000-41100

REVENUE BASE: $100 permit application fee to drill a well for oil and gas purposes or to drill an exploratory test hole.

ADMINISTRATION: Oil and Gas Division

REVENUE:	FY 1997	$24,900
	FY 1998	$15,850
	FY 1999	$16,785
	FY 2000	$67,045
	FY 2001	$24,600

DISTRIBUTION: Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23 ACCT. NO. 3430-130800-41100

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber, for processing or resale, must file a bond and obtain a license. The annual cost of the license is $80 with a $20 fee for a certificate showing that licensing has taken place. There is a minimum fee of $5 for a timber agent's card.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1997	$61,715
	FY 1998	$65,815
	FY 1999	$65.945
	FY 2000	$67,045
	FY 2001	$67,385

DISTRIBUTION: DNR Administrative Purposes

WATER RESOURCES

IC 14-25 ACCT. NO. 3400-130100-43900

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of $33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1997	$230,938
	FY 1998	$235,895
	FY 1999	$236,339
	FY 2000	$261,788
	FY 2001	$255,572

DISTRIBUTION: Dedicated Fund

WATER WELL DRILLERS

IC 14-25 ACCT. NO. 1000-103000-41100

REVENUE BASE: A $100 annual license fee. Applicants who must take the competency exam are required to pay a fee of $25.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 1997	$107,843
	FY 1998	$114,111
	FY 1999	$114,447
	FY 2000	$119,623
	FY 2001	$122,671

DISTRIBUTION: General Fund

COMMISSION ON PROPRIETARY EDUCATION

IC 20-1-19-2 ACCT. NO. 1000-107030

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

School Application Fee	$100
Accreditation Renewal	$50
Certificate Fee	$25
Agent Application Fee	$20
Agent Renewal	$10

ADMINISTRATION: Commission on Proprietary Education

REVENUE:	FY 1997	$10,834
	FY 1998	$16,046
	FY 1999	$11,615
	FY 2000	$10,518
	FY 2001	$10,198

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 23-1.5-2-9, ACCT. NO. 1000-102700
IC 25-1-6-4; 2-1-12
872 IAC 1-1-10

RATE:

Description	Amount
Issuance and renewal (3 years)	
1st year of cycle	$45
2nd year of cycle	$30
3rd year of cycle	$15
Permits for firms	$20
Professional corporation issuance	$25
Professional corporation renewal	$20
Continuing education sponsor	$25
Reciprocity	$50
Proctoring	$30
Transfer of grades	$40

ADMINISTRATION: Professional Licensing Agency

REVENUE:

FY 1997	$305,218
FY 1998	$158,832
FY 1999	$33,452
FY 2000	$191,351
FY 2001	$262,420

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 23-1.5-2-9, 10; ACCT. NO. 1000-102720
IC 25-1-6-4; IC 25-4-1-16
844 IAC 1.1-3-1, 2

RATE:

Description	Amount
Issuance (12/1 odd thru 11/30 even)	$20
Issuance (12/1 even thru 11/30 odd)	$10
Renewal	$15
Corporation issuance	$25
Corporation renewal	$20
Temporary permit	$75
Restoration fee	$10/yr.
Exam application	$15
Reciprocity application	$80
Exam fees	varies
Proctoring fee	$50
Duplicate wall certificate	$10

ADMINISTRATION: Professional Licensing Agency

REVENUE:

FY 1997	$45,059
FY 1998	$116,563
FY 1999	$45,514
FY 2000	$102,641
FY 2001	$40,415

DISTRIBUTION: General Fund

AUCTIONEER COMMISSION

IC 25-1-6-4; 25-6.1 ACCT. NO. 1000-102910
812 IAC 1-1-35;2-2-1

REVENUE BASE: At the time of initial licensure each licensee pays a surcharge not to exceed $35 (in addition to the license fee) as self-insurance. If the Auctioneers Recovery Fund* goes below $360,000, an additional surcharge is paid to maintain the fund at approximately $400,000.

RATE:

Description	Amount
Issuance/renewal --	
Auctioneer, auction house & company	$35+R*
Reciprocal license	$35+R*
Temporary permit	$25+R*
Reinstatement fee (after one year cannot)	$25
Examination fee	$25
Certificate of license/Duplicate license and pocket card	$5

ADMINISTRATION: Professional Licensing Agency

REVENUE:		
	FY 1997	$14,395
	FY 1998	$133,281
	FY 1999	$20,995
	FY 2000	$135,991
	FY 2001	$19,986

DISTRIBUTION: General Fund

STATE BOARD OF BARBER EXAMINERS

IC 25-7-1-4; 25-7-1-13 ACCT. NO. 1000-102900
816 IAC 1-3-1

RATE:

Description	Amount
Issuance/renewal (instructor, barber and shop 4 years)	$40
School license issuance (2 years)	$300
Reciprocal license	$50
Barber/shop restoration	
1-30 days (plus unpaid renewal fees)	$10
31-180 days (plus unpaid renewal fees)	$50
181 days to 5 yrs. (plus unpaid renewal fees)	$100
Instructor restoration (plus unpaid renewal fees)	$75
School restoration	
31-180 days (plus unpaid renewal fees)	$150
181 days to 5 yrs. (plus unpaid renewal fees)	$200
Examination fee for barber	$30
Examination fee for instructor	$50
Duplicate pocket card	$10

ADMINISTRATION: Professional Licensing Agency

REVENUE:		
	FY 1997	$86,233
	FY 1998	$100,710
	FY 1999	$91,626
	FY 2000	$55,976
	FY 2001	$88,870

DISTRIBUTION: General Fund

BOXING COMMISSION

IC 25-9-1-20; 25-9-1-22 ACCT. NO. 1000-102540
808 IAC 2-6-1

RATE:

Description	Amount
Tax on Gross Receipts	5% of Gate
Issuance/renewal for boxer, judge, timekeeper, trainer, second, & physician	$10
Issuance/renewal for matchmaker & manager	$15
Issuance/renewal for referee	$25
Issuance/renewal for promoter	$50

ADMINISTRATION: Professional Licensing Agency

REVENUE:

FY 1997	$4,900
FY 1998	$8,383
FY 1999	$13,219
FY 2000	$69,360
FY 2001	$14,628

DISTRIBUTION: General Fund

STATE BOARD OF COSMETOLOGY EXAMINERS

IC 25-1-6-4; 25-8-13; ACCT. NO. 1000-102920
16-41-36
820 IAC 2-2-2; 6-2-5

RATE:

Description	Amount
Issuance/renewal for individual and salon	$40
Issuance/renewal for school	$400
Reciprocal--individual	$100
Restoration--individual	
1-30 days	$20
31-180 days	$30
More than 180 days	$40
Restoration--school	
1-30 days	$200
31-180 days	$300
More than 180 days	$400
Restoration--salon	
1-30 days	$10
31-180 days	$50
More than 180 days	$100
Exam	
Manicurist	$10
Instructor	$15
Electrologist, esthetician, master cosmetologist	$25
Shampoo operator, cosmetologist	$20
Duplicate pocket card	$10
License for tanning facility	$200

ADMINISTRATION: Professional Licensing Agency

REVENUE:		
	FY 1997	$1,101,777
	FY 1998	$998,484
	FY 1999	$1,021,241
	FY 2000	$661,692
	FY 2001	$1,036,131

DISTRIBUTION: General Fund

FUNERAL SERVICE BOARD

IC 25-1-6-4; 25-15-9-8 (5) ACCT. NO. 1000-102760;
832 IAC 2-1-2 3490-127600

RATE:

Description	Amount
Issuance -- funeral director, embalmer, funeral home (odd years)	$30
Issuance -- funeral director, embalmer, funeral home (even years)	$15
Renewal -- funeral director, embalmer, funeral home ($5 goes to education fund)	$30
Registration of cemetery	$60
Issuance/renewal -- intern	$15
Reciprocity -- funeral director	$100
Restoration -- funeral director, embalmer (After4 years cannot restore)	
(7/1 odd to 12/31 odd)	$50
(1/1 even to 6/30 even)	$200
(7/1 even to 12/31 even)	$300
(1/1 next odd to 7/1 next even)	$400
(After 4 years application and exam fees)	$30
Restoration -- funeral home (Cannot restore after 2 years)	$30/6 months
Restoration -- funeral director, intern	$15
Exam	$30
Duplicate pocket card and certificate	$5

ADMINISTRATION: Professional Licensing Agency

REVENUE:		
	FY 1997	$71,480
	FY 1998	$16,227
	FY 1999	$90,322
	FY 2000	$24,480

DISTRIBUTION: General Fund, Education Fund

PLUMBING COMMISSION

IC 25-1-6-4; 25-28.5 ACCT. NO. 1000-102890
860 IAC 1-1-2.1

REVENUE BASE: Each licensee pays a surcharge not to exceed $75 for contractors or $30 for journeyers (in addition to the license fee) as self-insurance. If the Plumbers Recovery Fund goes below $330,000, a surcharge is paid to maintain the fund at approximately $400,000.

RATE:

Description	Amount
Issuance -- journeyer (even year)	$15+Recovery Fund
Issuance -- journeyer (odd year)	$10+Recovery Fund
Recovery fund -- journeyer	$30
Renewal -- journeyer (if paid prior to 12/1)	$15
Issuance -- contractor (even year)	$50+Recovery Fund
Issuance -- contractor (odd year)	$25+Recovery Fund
Recovery fund -- contractor	$75
Renewal -- contractor (if paid prior to 12/1)	$50
Issuance -- corp. contractor (even year)	$50+Recovery Fund
Issuance -- corp. contractor (odd year)	$25+Recovery Fund
Renewal -- corp. (if paid prior to 12/1)	$50
Temporary Contractor	$15+Recovery Fund
Apprentice registration	$10
Exam - - Journeyer	$15
Exam - - Contractor	$30
Restoration	
Before 3/1 of next even year	$10
From 3/1 even - 12/31 odd	
Journeyer	$50
Contractor/Corporation	$100

ADMINISTRATION: Professional Licensing Agency

REVENUE:

FY 1997	$42,555
FY 1998	$313,054
FY 1999	$52,861
FY 2000	$311,910
FY 2001	$52,909

DISTRIBUTION: General Fund

PRIVATE DETECTIVES LICENSING BOARD

IC 25-1-6-4; 25-30-1-17 ACCT. NO. 1000-123030
862 IAC 1-1-10

RATE:

Description	Amount
Issuance/renewal	$150
Employee Identification Card	$10
Restoration	$75

ADMINISTRATION: Professional Licensing Agency

REVENUE:

FY 1997	$139,557
FY 1998	$115,177
FY 1999	$143,510
FY 2000	$104,450
FY 2001	$149,930

DISTRIBUTION: General Fund

PROFESSIONAL ENGINEERS

IC 23-1.5-2-9; 23-1.5-2-10 ACCT. NO. 1000-102780
IC 25-1-6-4; 25-31-1-26
864 IAC 1.1-12-1

RATE:

Description	Amount
Issuance/renewal (8/1 even-7/31 odd)	$20
Issuance (8/1 odd-7/31 even)	$10
Issuance -- corporation	$25
Renewal -- corporation	$20
Restoration	$10
Exam -- Engineer in Training	$20
Exam- PE	$50
Proctoring fee	$50
Application fee (exam)	$10
Application fee (comity)	$50
Duplicate pocket card/certificate	$10

ADMINISTRATION: Professional Licensing Agency

REVENUE:

FY 1997	$286,190
FY 1998	$290,544
FY 1999	$272,976
FY 2000	$100,409
FY 2001	$338,800

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1-8 ACCT. NO. 1000-123220
876 IAC 3-2-7

RATE:

Description	Amount
Application	$50
Issuance	
Odd year	$75
Even year	$100
Renewal	$100
Restoration	
1-120 days	$20
121 days - 18 months	$100
Trainee upgrade	$15
Temporary permit	$10
Certification	$10
Duplicate pocket card, license, or cert.	$5

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Real Estate Commission

DISTRIBUTION: General Fund

REAL ESTATE COMMISSION

IC 25-1-6-4; 25-34.1 ACCT. NO. 1000-102980

REVENUE BASE: At the time of initial licensure each licensee pays a surcharge not to exceed $15 (in addition to the license fee) as self-insurance. If the Real Estate Recovery Fund goes below $450,000, an additional surcharge is paid to maintain the fund at approximately $600,000.

RATE:

Description	Amount
Issuance/renewal -- Salesperson	$25+Recovery
Issuance/renewal -- Broker	$50+Recovery
Issuance/renewal -- Corp.& Partnership	$50
Restoration	
1-120 days	$20
121+ days	$100

ADMINISTRATION: Professional Licensing Agency

REVENUE:		
	FY 1997	$1,154,794
	FY 1998	$950,752
	FY 1999	$1,146,289
	FY 2000	$846,567
	FY 2001	$1,062,702

DISTRIBUTION: General Fund

REGISTERED LAND SURVEYORS

IC 23-1.5-2-9; 23-1.5-2-10 ACCT. NO. 1000-102780
IC 25-1-6-4; 25-31-1-26
865 IAC 1-11-1

RATE:

Description	Amount
Issue (9/1/even-7/31/odd) & Renewal	$100
Issue (8/1/odd-7/31/even)	$50
Issue for Professional Corporation	$25
Renewal for Professional Corporation	$20
Restoration fee	$5
Examination Surveyor in Training	$25
Examination	$60
Proctoring Fee	$50
Application Fee (In-state candidate)	$10
Application Fee (Reciprocal candidate)	$50
Duplicate Pocket Card	$5
Duplicate Certificate	$10

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Professional Engineers

DISTRIBUTION: General Fund

PROFESSIONAL STANDARDS BOARD

TEACHER LICENSING

IC 20-6.1-3-6 ACCT. NO. 6000-141800

REVENUE BASE: The fee charged for licensing action such as initial certification and renewal, duplications, and transcript evaluations was reduced from a maximum of $25 to a maximum of $5 in FY 1998. This fee applies to all types of licenses: 1) teaching; 2) school services personnel; 3) supervisory; and 4) administrative. Fee revenues have declined as a result of the reduction.

Licensing actions, such as conversion to a professional license and addition of new subjects and endorsements, are provided to Indiana teachers free of charge. However, limited licenses and substitute certificates are provided for a fee of $5.00.

ADMINISTRATION: Professional Standards Board

Revenue:	FY 1997	$232,994
	FY 1998	$83,155
	FY 1999	$94,836
	FY 2000	$105,323
	FY 2001	$115,971

DISTRIBUTION: General Fund

DEPARTMENT OF REVENUE

INDIANA DEPARTMENT OF REVENUE
AIRCRAFT REGISTRATION

IC 6-6-6.5-3 ACCT. NO. 1000-102560-421200

REVENUE BASE: All aircraft are required to be registered with the Department of Revenue. The registration and/or transfer fee is $10 annually. Duplicate registrations are issued for a $10 fee. A late fee of $20 or 20% of the excise tax, whichever is greater, is charged on all late registrations.

ADMINISTRATION: Department of Revenue

REVENUE: See Aircraft Dealer

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10 ACCT. NO. 1000-102560-421200

REVENUE BASE: All aircraft dealers are required to be registered with the Department of Revenue. The fee is $25 annually.

ADMINISTRATION: Department of Revenue

REVENUE:*	FY 1997	$68,449
	FY 1998	$70,183
	FY 1999	$65,105
	FY 2000	$79,589
	FY 2001	$118,894

*Annual revenue amount includes both aircraft dealer registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

CHARITY GAMING LICENSE FEE

IC 4-32-7-4, 5; 4-32-9-3; 4-32-11

ACCT. NO. 2650-110000-41100

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than $1,000 in prizes for a single event and more than $3,000 during a calendar year must obtain a license. Manufacturers and distributors of pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: $25 per event

Renewal: Based on total gross revenue from allowable events held during the previous year, or on the total gross revenue from the previous event, if the qualified organization obtained a special one-time event license.

	Gross Revenues		
Class	At Least	But Less Than	Fee
A	$ 0	$ 15,000	$ 25
B	15,000	25,000	75
C	25,000	50,000	200
D	50,000	75,000	350
E	75,000	100,000	600
F	100,000	150,000	900
G	150,000	200,000	1,200
H	200,000	250,000	1,500
I	250,000	300,000	1,800
J	300,000	400,000	2,500
K	400,000	500,000	3,250
L	500,000	750,000	5,000
M	750,000	1,000,000	6,750
N	1,000,000	1,250,000	8,500
O	1,250,000	1,500,000	10,000
P	1,500,000	1,750,000	12,000
Q	1,750,000	2,000,000	14,000
R	2,000,000	2,250,000	16,250
S	2,250,000	2,500,000	18,500
T	2,500,000	3,000,000	22,500
U	3,000,000		25,000

Distributors: $2,000

Manufacturers: $3,000

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1997	$3,987,835
	FY 1998	$3,972,226
	FY 1999	$4,254,859
	FY 2000	$4,356,176
	FY 2001	$4,260,504

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the costs of administration are subtracted is to be distributed quarterly to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

PENALTIES

IC 4-32-12 ACCT. NO. 2650-110000-42000

REVENUE BASE: The Department of Revenue may impose a civil penalty upon a qualified organization or individual for each violation of a statute, rule, or regulation of the Department.

RATE: Not more than $1,000 for the first violation, $2,500 for the second violation, and $5,000 for each additional violation. The Department may also impose an additional penalty of not more than $100 for each day the penalty goes unpaid.

ADMINISTRATION: Department of Revenue

REVENUE:	FY 1997	$51,328
	FY 1998	$48,601
	FY 1999	$43,700
	FY 2000	$48,295
	FY 2001	$37,875

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the cost of administration is subtracted is to be distributed quarterly to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4 ACCT. NO. 3010-109400-491700

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent of fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 1997	$74,300,375
	FY 1998	$71,577,903
	FY 1999	$75,941,933
	FY 2000	$89,320,093
	FY 2001	$76,728,718

DISTRIBUTION: Motor Vehicle Highway Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16-1-3 ACCT. NO. 1000-100900-41110

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: $150 annually

ADMINISTRATION: Dept. of Revenue

REVENUE:	FY 1997	$37,700
	FY 1998	$53,100
	FY 1999	$51,300
	FY 2000	$51,600
	FY 2001	$54,450

DISTRIBUTION: General Fund

MOTOR CARRIER FEES

IC 8-2.1-18 ACCT. NO. 2270-10900-421200

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and $10 maximum depending upon the state in which the vehicle has a base plate.

Registration of interstate operating authority: $25 for the first piece of authority registered. All additional registrations are $10 each. Registration fees are waived if the vehicle is from one of the following states which has a reciprocity agreement with the state of Indiana: California, Iowa, Massachusetts, Minnesota, Missouri, Ohio, Oklahoma, South Dakota, and Texas.

All revenue collected under IC 8-2.1 is deposited in the Motor Carrier Regulation Fund. Any monies remaining in excess of $500,000 of the amount appropriated is paid to the Motor Vehicle Highway Fund. (IC 8-2.1-23)

RATE:
$50 - Emergency temporary application.
$50 - Temporary application.
$50 - Permanent application.
$50 - Reinstatement of common or contract intrastate authority.
$25 - Interstate commerce certificate of authority not requiring a hearing.
$25 - Name change.
$20 - Publication or republication fee when public hearing is required.
$50 - Petition to alter or change a common carrier certificate or contract carrier permit.
$50 - Public hearing for abandonment of service.
$15 - Permission to deviate from tariff publishing regulations.
$25 - Petition for rehearing of an application for a common carrier certificate.
$100 - Broker's License (IC 8-2.1-18-26).

ADMINISTRATION: Department of Revenue, Special Tax Division

REVENUE:	FY 1997	$2,160,207
	FY 1998	$1,958,717
	FY 1999	$2,169,199
	FY 2000	$2,385,716
	FY 2001	$2,514,219

DISTRIBUTION: Motor Carrier Regulation Fund

REGISTERED RETAIL MERCHANT'S CERTIFICATE

IC 6-2.5-8-1

REVENUE BASE: A certificate is required for each place of business from which retail transactions are made in Indiana.

RATE: $25 for each place of business.

ADMINISTRATION: Department of Revenue

REVENUE: Included in Sales and Use Tax totals.

DISTRIBUTION: General Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-16-2-1; 25-11-1-3; 9-30-2-8 ACCT. NO. 1000-100400-42100

RATE:
Motor Clubs--Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of $50 to the Secretary of State.

Notary Public Commissions--A $5 fee is charged for each commission issued to a notary public. A $5 fee is charged for each duplicate commission.

Collection Agencies--A $100 license fee is collected for a collection agency. There is also a fee of $30 for each branch. Licenses and application fees must be received biannually before December 15.

ADMINISTRATION: Secretary of State

REVENUE:	FY 1997	$292,188
	FY 1998	$279,234
	FY 1999	$168,489
	FY 2000	$170,027
	FY 2001	$183,752

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-7-1-29; 23-1-18-3; 23-16-12-4; 23-17-29-3; 23-18-12-3 ACCT. NO. 1000-100400-41100

REVENUE BASE AND RATES:	Fee
Agricultural Cooperatives	
To file articles of incorporation, issuing membership certificates, but no stock	$5
To issue capital stock	$5 for first $5,000 + $.01 for each addl. $100
An increase in capital stock follows the same scale as above.	
Any other certificate	5
Filing biennial report	2

Filing designation of or change of resident agent for any association	1
For each certificate	$1 (+ $.50 for Great Seal of State of Indiana)

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the Secretary of State for filing:

Document	Fee
(1) Articles of incorporation	$90
(2) Application for use of indistinguishable name	$20
(3) Application for reserved name	$20
(4) Application for renewal of reservation	$20
(5) Notice of transfer of reserved name	$20
(6) Application for registered name	$30
(7) Application for renewal of registered name	$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee
(10) Agent's statement of resignation	No fee
(11) Amendment of articles of incorporation	$30
(12) Restatement of articles of incorporation	$30
with amendments of articles	$30
(13) Articles of merger or share exchange	$90
(14) Articles of dissolution	$30
(15) Articles of revocation of dissolution	$30
(16) Certificate of administrative dissolution	No fee
(17) Application for reinstatement following administrative dissolution	$30
(18) Certificate of reinstatement	No fee
(19) Certificate of judicial dissolution	No fee
(20) Application for certificate of authority	$90
(21) Application for amended certificate of authority	$30
(22) Application for certificate of withdrawal	$30
(23) Certificate of revocation of authority to transact business	No fee
(24) Biennial report, in writing or by fax	$30
(25) Biennial report, by electronic medium	$20
(26) Articles of correction	$30
(27) Application for certificate of existence or authorization	$15
(28) Any other document required or permitted to be filed by this article	$30

Domestic and Foreign Business Trusts

Articles of incorporation have a filing fee of $20.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing:

Document	Fee
(1) Application for reservation of name	$20
(2) Application for use of indistinguishable name	$20
(3) Application for renewal of reservation	$20
(4) Notice of transfer or cancellation of reservation	$20
(5) Application of registered name	$30
(6) Application for renewal of registered name	$30
(7) Certificate of change of registered agent's business address	No fee
(8) Certificate of resignation of agent	No fee
(9) Certificate of limited partnership	$90
(10) Certificate of amendment	$30
(11) Certificate of cancellation	$90
(12) Restated certificate of limited partnership or registration	$30
(13) Restated certificate of limited partnership or registration with amendments	$30
(14) Application of registration	$90
(15) Certificate of change of application	$30
(16) Certificate of cancellation of registration	$30
(17) Certificate of change of registered agent	No fee
(18) Application for certificate of existence or authorization	$15
(19) Any other document required or permitted to be filed under this article, incl. an application for any other certificates or certification certificate (except for any such other certificates that the Secretary of State may determine to issue without addl. fee in connection with particular filings)	$30

Not-For-Profit Corporations Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing:

(1) Articles of Incorporation	$30
(2) Application for use of indistinguishable name	$20
(3) Application for reserved name	$20
(4) Notice of transfer of reserved name	$20
(5) Application for renewal of reservation	$20
(6) Application for registered name	$30
(7) Application for renewal of registered name	$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee
(10) Agent's statement of resignation	No fee
(11) Amendment of articles of incorporation	$30
(12) Restatement of articles of incorporation with amendments	$30
(13) Articles of merger	$30
(14) Articles of dissolution	$30
(15) Articles of revocation of dissolution	$30
(16) Certificate of administrative dissolution	No fee
(17) Application for reinstatement following administrative dissolution	$30
(18) Certificate of reinstatement	No fee
(19) Certificate of judicial dissolution	No fee
(20) Application for certificate of authority	$30
(21) Application for amended certificate of authority	$30

(22) Application for certificate of withdrawal	$30
(23) Certificate of revocation of authority to transact business	No fee
(24) Annual report	$10
(25) Annual report by electronic medium	$5
(26) Certificate of existence	$15
(27) Any other document required or permitted to be filed by this article	$30

Trademark Registration

Any person adopting and using a trademark may register it for a ten-year period upon payment of $10. There is also a $10 fee for assignment of a trademark or renewal of a trademark.

The Secretary of State shall collect a fee of five to ten dollars each time process is served on the Secretary of State under this chapter. If the party to a proceeding causing service of process prevails in the proceeding, then that party is entitled to recover this fee as costs from the nonprevailing party.

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

(1) Per page for copying	$1
(2) For the certificate	$15

ADMINISTRATION: Secretary of State

REVENUE:	FY 1997	$4,725,584
	FY 1998	$4,931,824
	FY 1999	$4,831,558
	FY 2000	$4,663,201
	FY 2001	$5,714,806

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4 ACCT. NO. 6000-128600-42000

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16 and IC 3-9-4-18. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

REVENUE:	FY 1997	$10,290
	FY 1998	$15,199
	FY 1999	$38,243
	FY 2000	$19,830
	FY 2001	$15,044

DISTRIBUTION: Campaign Finance Enforcement Fund

SECURITIES

IC 23-2-2.5-43, 23-2-4-2 ACCT. NO. 1000-100440-41100
23-2-4-5, 23-2-1-6

REVENUE BASE:
Franchise Regulation - The fee for filing an application for registration of the sale of franchises is $500. The annual renewal is $250. There is a $50 filing fee for a post-effective amendment.

Loan Broker

Application Fees	$200
Renewal Fee	$200

(All renewals are valid for 2 years)

Retirement Home Registration

Retirement Home Registration Fee	$250
Annual Disclosure Statement Fee	$100
Renewal	$100
Guaranty Association Fund Fee	$100

Securities Regulation - There is a $100 filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

RATE:	Registration	Renewal
Broker-dealers	$200	$100
Investment advisor	$100	$50
Agent	$25	$25
Duplicate license		$5

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of $250 and a maximum fee of $1,000.

Notice filing fee for investment companies is $500 if net assets $10 million or less, $1000 otherwise; and an annual report fee of $250 plus 1/20 of 1% of net securities sold, with a maximum of $2,000.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 1997	$4,924,549
	FY 1998	$5,216,839
	FY 1999	$5,546,946
	FY 2000	$6,158,360
	FY 2001	$6,757,807

DISTRIBUTION: General Fund; Retirement Home Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1 ACCT. NO. 1000-100430-42150

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files. The fee is $4 for a regular form. An additional 50¢ is charged for filing in the fixture file and copying pages. There is a $1 fee both for showing whether a statement is on file and for filing and indexing financial statements.

ADMINISTRATION: Secretary of State

REVENUE:	FY 1997	$500,330
	FY 1998	$422,341
	FY 1999	$427,697
	FY 2000	$409,277
	FY 2001	$410,366

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT

IC 16-33-4-17 ACCT. NO. 1000-105800-49000

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and available for construction, renovation, and maintenance.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:		
	FY 1997	$140,352
	FY 1998	$131,701
	FY 1999	$127,602
	FY 2000	$95,359
	FY 2001	$52,202

DISTRIBUTION: Soldiers' and Sailors' Children's Home Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-29-11-1 ACCT. NO. 3130-110000-42100

REVENUE BASE: A fee of $3 is charged for copies of accident reports. Revenue is deposited in a special fund for any reasonable purpose related to accident prevention or the keeping of records.

ADMINISTRATION: State Police

REVENUE:	FY 1997	$85,954
	FY 1998	$98,807
	FY 1999	$91,043
	FY 2000	$102,217
	FY 2001	$107,931

DISTRIBUTION: Dedicated Fund

FIREARMS

IC 35-47-2-4; 35-47-2-15 ACCT. NO. 1000-101000-4100

REVENUE BASE: Issuance of a 4-year license to carry a pistol for hunting or target practice costs $5. An unlimited 4-year license to carry a pistol costs $15. A retail handgun dealer must obtain a 2-year license which costs $20. About 75% of total revenue comes from unlimited license fees.

ADMINISTRATION: State Police

REVENUE:	FY 1997	$1,259,215
	FY 1998	$1,218,765
	FY 1999	$1,106,310
	FY 2000	$1,089,599
	FY 2001	$1,028,422

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY

IC 5-2-5-7 ACCT. NO. 1000-101000-42810

REVENUE BASE: Requests for a limited criminal history by proper person are $7 (with copy), $3 (view only), and $10 (review and challenge). There is also an interdepartmental billing of $7 for all state agencies requesting a limited criminal history. The Department of Mental Health makes the largest percentage of interdepartmental requests.

ADMINISTRATION: State Police

REVENUE:	FY 1997	$1,106,053
	FY 1998	$1,448,205
	FY 1999	$1,431,096
	FY 2000	$1,602,808
	FY 2001	$1,752,502

DISTRIBUTION: General Fund

STATE BOARD OF TAX COMMISSIONERS

SALES DISCLOSURE FILING

IC 6-1.1-5.5 ACCT. NO. 1000-210440

REVENUE BASE: Beginning July 1, 1993, a sales disclosure form must be filed with the county auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity. 20%, or $1 of the $5 filing fee, is transferred to the State Treasurer. Beginning July 1, 2001, the state's portion is to be deposited in the State Assessment Training Fund. Prior to July 1, 2001, this amount was deposited in the state General Fund.

ADMINISTRATION: State Board of Tax Commissioners

REVENUE:	FY 1997	$223,138
	FY 1998	$195,514
	FY 1999	$191,690
	FY 2000	$205,032
	FY 2001	$204,274

DISTRIBUTION: State Assessment Training Fund.

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-8-1-16 ACCT. NO. 4000-100900-41040

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles.

1.	All permits excluding numbers 2 and 3	$ 20
2.	Permits issued to exceed 95' in overall length, 148" overall width, or the height limit.	$30
3.	Ninety-day permit	$100

Special permits issued to exceed the legal weight limit.

1.	Trip permit	$ 20
2.	Mileage fees	
	80,000 lbs.-108,000 lbs.	$.35/mile
	108,001 lbs.-150,000 lbs.	$.60/mile
	Over 150,000 lbs.	$1.00/mile
3.	Ninety-day permit	$200

Special permits issued for a combination of the above would be the greater of the above two fees.

Other fees

1.	Annual toll road gate fee	$ 20

Permit holders are responsible for any damage. Also included in the total are permits for mobile home transportation, driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

REVENUE:	FY 1997	$9,844,314
	FY 1998	$11,252,686
	FY 1999	$11,528,372
	FY 2000	$11,652,792
	FY 2001	$11,444,765

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 5-13-10-5 ACCT. NO. 1000-100480-42510

REVENUE BASE: The Board of Finance may, upon certification by the Treasurer, invest surplus funds of the state in certificates of deposit, passbook savings accounts and repurchase agreements of banks, trust companies, building and loan associations, and savings and loan associations. Deposits made in building and loan or savings and loan associations may not exceed the maximum amount insured by the Federal Savings and Loan Insurance Corporation. In addition to these investment instruments, the state can invest idle cash balances in U.S. government securities (bills, bonds, and notes issued by the federal government).

ADMINISTRATION: Treasurer of State

REVENUE:	FY 1997	$147,668,417
	FY 1998	$181,379,197
	FY 1999	$169,108,492
	FY 2000	$191,054,707
	FY 2001	$141,259,962

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6-1,4,8 ACCT. NO. 3200-120000

REVENUE BASE: Each public utility must pay up to .0015 of its gross intra-state operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission and the Office of the Utility Consumer Counselor and total intrastate utility revenues reported to the Commission. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The fees collected are deposited in the Public Utility Fund to pay expenses of the Commission, the Utility Consumer Counselor, and to establish a $250,000 contingency fund. If revenues exceed expenditures, resulting reversions are applied in determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE: Included in the revenue below are the fees municipal utilities are assessed on the basis of the costs incurred by the IURC during the course of an investigation or hearing.

FY 1997	$8,659,877
FY 1998	$9,554,366
FY 1999	$9,199,123
FY 2000	$8,053,986
FY 2001	$8,565,656

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME-COMFORT & WELFARE FUND

IC 10-6-1-7; 20 ACCT. NO. 1000-105700

REVENUE BASE: All money collected from residents is deposited in the Veterans' Home Comfort and Welfare Fund which shall be used for the comfort and welfare of the members and in part to reimburse the General Fund in an amount to be specified by the General Assembly. All excess shall be placed in the Veterans' Home Building Fund.

Twenty percent of any money collected from the federal government shall be deposited in the Veterans' Home Building Fund and can be used for maintenance, remodeling, or repair of buildings. Eighty percent of collections shall be deposited in the state General Fund for reimbursement of operating expenses of the home.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	FY 1997	$7,988,154
	FY 1998	$8,873,343
	FY 1999	$8,500,772
	FY 2000	$7,763,839
	FY 2001	$9,723,068

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 22-3-2-14.5 ACCT. NO. 2610-122000

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: $5

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 1997	$19,788
	FY 1998	$44,285
	FY 1999	$43,220
	FY 2000	$46,379
	FY 2001	$46,230

DISTRIBUTION: 50% is deposited in the Worker's Compensation Supplemental Administrative Fund, and 50% is deposited in the Independent Contractor Information Account within the state General Fund.

SECOND INJURY FUND

IC 22-3-3-13 ACCT. NO. 6000-190000

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of up to 1.5% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in Second Injury Fund is less than $500,000.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	Assessments	Payouts	Fund Balance
FY 1997	1,338,387	1,445,551	1,027,452
FY 1998	1,353,217	1,717,501	662,814
FY 1999*	2,046,778	2,176,141	**739,451
FY 2000*	2,857,196	2,276,550	1,320,097
FY 2001	2,015,558	2,278,406	1,057,249

*Worker's Compensation Board did a second assessment in FY 1999. The assessment for FY 2000 was increased from 1% to 1.5%.

**The Supplemental Administrative Fund loaned $206,000 to the Second Injury Fund in FY 1999. The loan will be repaid as funding allows.

DISTRIBUTION: Payments from the Fund are for the following purposes:

(a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.

(b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.

(c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

SELF-INSURANCE FEE

IC 22-3-5-1 ACCT. NO. 2610-122000

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

RATE:		
	Initial application fee	$500
	Annual renewal fee	$250
	Late filing fee	$250

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 1997	$60,750
	FY 1998	$96,000
	FY 1999	$55,750
	FY 2000	$45,500
	FY 2001	$71,500

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25 ACCT. NO. 6750-151400

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. Generally, the money in this fund shall be used by the Unemployment Insurance (UI) Board for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received. Expenditures from this fund shall not be made until the UI Board finds that no other funds are available or can be properly used to finance such expenditures.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:	FY 1997	$3,142,378
	FY 1998	$3,729,043
	FY 1999	$3,894,462
	FY 2000	$4,686,017
	FY 2001	$3,944,885

DISTRIBUTION: Special Employment and Training Services Fund

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4 ACCT. NO. 6720-151100

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid).

ADMINISTRATION: Dept. of Workforce Development, Division of Employment and Training Services

REVENUE:

	Tax Revenue	Interest Earned	Benefit Payouts	Ending Balance*
FY 97	$253,739,266	$86,121,434	$248,613,268	$1,319,358,980
FY 98	$243,051,619	$91,922,749	$255,600,886	$1,397,402,214
FY 99	$265,499,209	$94,109,748	$289,625,399	$1,462,395,770
FY 00	$300,347,379	$99,815,700	$271,052,475	$1,580,983,137
FY 01*	$250,282,720	$102,477,004	$458,993,289	$1,471,935,840

*Fund Balance does not equal prior year Fund Balance plus Tax Revenue and Interest Earning minus Benefits because of refunds and returned checks.

DISTRIBUTION: Unemployed individuals.

COMMON SCHOOL FUND

IC 21-1-1 to IC 21-1-10 ACCT. NO. 6660-105200

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- assist local school corporations and school townships in financing school building construction and educational technology programs through school loans;
- make advances to school corporations and to school townships in order to aid in disaster loss; and
- make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

Currently, revenue collections are deposited into the Common School Fund from the following sources: a) various fines and forfeitures (IC 21-1-3-7); b) balances exceeding $500,000 from the Abandoned Property Fund (IC 32-9-1.5-34); c) unclaimed funds (IC 32-9-8-4); and d) escheated estates (IC 21-1-1-1).

Revenues (other than collection revenues) include but are not limited to loan repayments from school corporations and school townships as well as investments made from the Treasurer's Office.

REVENUE:

	1997	1998	1999
Fines & Forfeitures	$5,931,622	$5,618,964	$5,814,177
Abandoned Property	19,000,000	12,000,000	15,000,000
Unclaimed Funds	491,320	298,443	900,669
Escheated Estates	197,938	97,225	0
Loan Repayment	45,519,788	19,221,305	26,033,179
Sale of Investment	176,352,855	118,429,320	85,409,279
Total Revenue Coll.	$25,620,880	$18,014,632	$21,714,846
Total Collections	**$247,493,523**	**$155,665,257**	**$133,157,305**

	2000	2001
Fines & Forfeitures	$6,030,479	$6,161,794
Abandoned Property	26,598,339	25,000,000
Unclaimed Funds	469,345	340,365
Escheated Estates	0	29,845
Loan Repayment	89,981,167	18,331,874
Sale of Investments	417,564,187	312,625,092
Total Revenue Coll.	33,098,163	31,532,004
Total Collections	**$540,643,415**	**$362,488,970**

Source: Auditor of State

Unobligated reserves, the total fund equity, and the year-end percentage:

Fiscal Year	Unobligated Reserves	Total Fund Equity	Year-End Percentage
1997	$15,883,177	$327,801,795	5%
1998	$17,479,086	$345,816,427	5%
1999	$24,649,925	$369,447,296	7%
2000	$35,343,105	$396,160,179	9%
2001	$24,708,272	$427,727,709	6%

Source: Treasurer of State

VEHICLE HIGHWAY ACCOUNTS

VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1-3	Motor Vehicle Highway Account
IC 8-14-2	Highway, Road, & Street Fund

I. Method of Distribution

A. All refunds come from the Motor Vehicle Highway (MVH) Account.

B. Money in the Motor Vehicle Highway Account and the Highway, Road, & Street Fund is distributed monthly by the Auditor of State to the respective units of government.

II. Motor Vehicle Highway Fund receives 75% of gas tax and 75% of special fuel tax collections (less administrative expenses and the first $25,000,000 collected from each tax), plus motor vehicle registration fees, 45.5% of the Motor Carrier Surtax. Net amount in the account is distributed as follows:

A. 15% to cities and towns--based on population of city compared to total city populations.

B. 32% to counties with the following formula-5% equally to all counties, 65% on basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.

C. 53% to the State Department of Transportation.

III. Highway, Road, and Street (HRS) Fund receives 25% of the gas tax, 25% of the special fuel tax, increased fees under IC 9-1-1, and 25% of the alternative fuel use decal revenue.

A. State Highway Fund--Department of Transportation receives 55% of the amount in the HRS fund plus all revenues from the Motor Carrier Fuel Tax, and 45.5% of the Motor Carrier Surtax.

B. Local Road and Street Account -- receives 45% of the amount in the HRS Fund. This fund is distributed to each county based on county passenger car registrations as compared to total passenger car registrations.

1. Suballocation
   a) Counties with a population of 50,000 or more

      i) 60% based on population of unit to total population of the county.

      ii) 40% on ratio of unit's street mileage to total road mileage in the county.

   b) County population of 50,000 or less

      i) 20% based on population of unit to total population of the county.

      ii) 80% on ratio of unit's street mileage to total road mileage in the county.

IV. Special Distribution Account consists of the 1st $25 million from gas taxes and the first $25 million from special fuel taxes. Forty percent is distributed to the IDOT; 30% to cities, towns, and counties based on local road and street formulas; and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula.

V. Uses of Motor Vehicle Highway Distribution
   A. Distribution to Counties

      1. construction, reconstruction, and maintenance;
      2. purchase, rental, and repair of highway equipment;
      3. painting of bridges;
      4. land acquisition;
      5. construction of storage buildings; and
      6. fuel oil and supplies.

   B. Distribution to Cities & Towns

      1. construction, reconstruction, and maintenance;
      2. oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways;
      3. purchase or lease of highway construction equipment;
      4. traffic signs and signals;
      5. safety zones and devices;

6. traffic policing and safety (however, a unit may not spend more than 10% of the distribution for this purpose unless the population is less than 5,000, and then they can spend 15%); and
7. painting of structures.

C. Working Balance for Matching of Federal and Local Money for Highway Projects

1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

VI. Uses of Highway, Road, & Street Fund

A. State Highway Fund
Funds must be appropriated.

B. Local Road & Street Account

1. engineering and land acquisition;
2. construction, maintenance, resurfacing, restoration, or rehabilitation;
3. payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; or
4. any local costs required to undertake a recreational or reservoir road project.

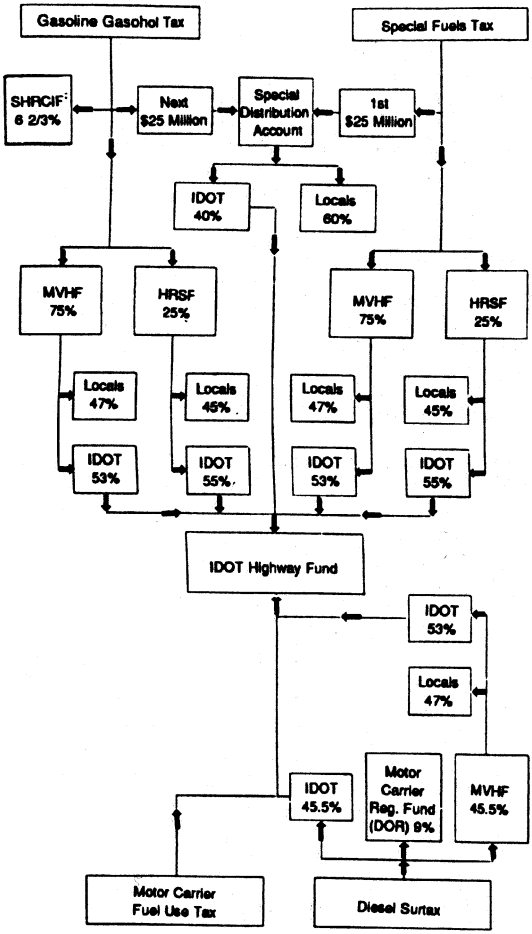
STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY ACCOUNT
JULY 1, 2000 TO JUNE 30, 2001

Gross Receipts:	
Motor Fuel Tax	$324,648,508
Special Fuel 75% over 25M	123,403,757
Motor Carrier Surtax & High User Fee	39,407,763
Trip Permit Fee	33,268
Motor Carrier Fund	1,669,367
Motor Carrier Fund Surplus	418,120
Vehicle License, Title & Driver's License Fees	124,108,326
IRP Revenue	61,545,171
Reinstatement Fees & Driver Court Fees	1,958,467
Defensive Driver School	610,422
MVH Fund's Share of Odometer Fund	354,975
MVH Fund's Share of Abandoned Vehicle Fund	641,645
BMV Misc. Receipts	67,933
MVH Fund's Share of State Court Cost	3,613,595
State Police Misc. Receipts & MCSAP - Federal	308,334
Sale of State Police Personal Property	579,510
State Police Federal Receipts	2,374,814
Traffic Safety - Federal	5,143,569
Traffic Safety Miscellaneous Receipts	24,297
Miscellaneous	67,914
Total Gross Receipts	**690,979,754**

Less: Gas Tax Refunds	1,923,810	
Special Fuel Refunds	31,853,706	
Total Net Receipts		**$657,202,238**
Fund Expenses:		
State Police		
Administrative	113,113,813	
Enforcement Aid	174,587	
Pension	9,599,195	
Supplemental Pension	3,157,028	
Benefits	2,745,242	
Gross State Police Expense	**128,789,865**	
Less: General Fund Reimbursement	61,792,941	
Motor Carrier Fund Reimbursement	5,203,982	
Toll Road Reimbursement	2,767,627	
Net State Police Expense	**59,025,314**	
Other Fund Expense		
Bureau of Motor Vehicles	40,895,838	
Dept. of Rev. - Motor Fuel Tax Div.	5,757,841	
Traffic Safety	5,912,748	
Traffic Safety Education	201,449	
Highway Safety Plan	174,997	
Audit Expense	439,853	
Total Other Fund Expenses	**53,382,725**	
Total Net Fund Expense		**$112,408,039**

Amount Available for Distribution (net receipts less total net fund exp.):		**$544,794,199**
Adjustments to Amount Available for Distribution:		
County Engineer Distributions per IC 8-17-5-8 & 11.1	(942,563)	
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(429,500)	
Local Assistance Expenses per IC 8-14-1-3(6), IC 8-23-2-5(6)	0	
Covered Bridge Distributions per IC 8-14-1-10	(98,750)	
Access Road Construction Per IC 8-23-5-7	(1,530,167)	
Total Adjustments		**(3,000,980)**
Net Distributions:		
Indiana Department of Transportation	288,688,588	
Counties	172,027,407	
Cities and Towns	81,077,224	
Total Net Amount Distributed	**$541,793,219**	
Proof: (Amount Available for Distribution Plus Adjustments)		**$541,793,219**

MOTOR FUEL TAXES
Distribution Formula



LEGEND FOR MOTOR FUEL TAXES DISTRIBUTION FORMULA

Diesel Surtax; IC 6-6-4.1-4.5

Gasoline/Gasohol Tax; IC 6-6-1.1-201

HRSF -- Highway Road and Street Fund; IC 8-14-2

IDOT -- Indiana Department of Transportation; IC 8-23-9-54

Motor Carrier Regulation Fund, Department of Revenue (DOR); IC 6-6-4.1-5

Motor Carrier Fuel Use Tax; IC 6-6-4.1

MVHF -- Motor Vehicle Highway Fund; IC 8-14-1

SHRCIF -- State Highway Road Construction Improvement Fund; IC 6-6-1.1-801.5

Special Distribution; IC 6-6-1.1-703, IC 6-6-1.1-801.5

Special Fuels Tax; IC 6-6-2.1

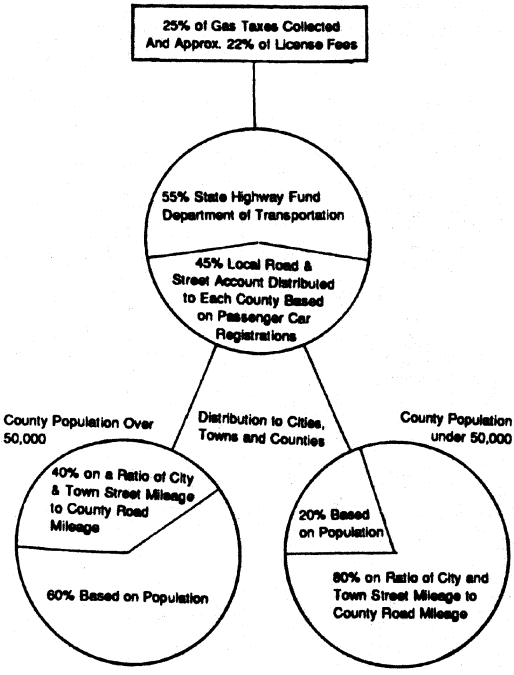
SOURCES OF
PRIMARY HIGHWAY SYSTEM - SPECIAL ACCOUNT (STATE SHARE - 55%)

Sources	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	Acct. #
Motor Fuel Taxes	$53,763,495	$55,179,508	$56,582,736	$56,404,951	$60,287,590	6250-109400-404000
Special Fuel Tax	21,046,959	22,432,951	23,662,933	26,625,818	22,179,020	6250-109400-404200
License Fees	9,427,120	9,895,708	10,062,876	10,347,335	10,216,773	6250-140100-412100
Total Uses	$84,237,574	$87,508,167	$90,308,545	$93,378,104	$92,683,383	

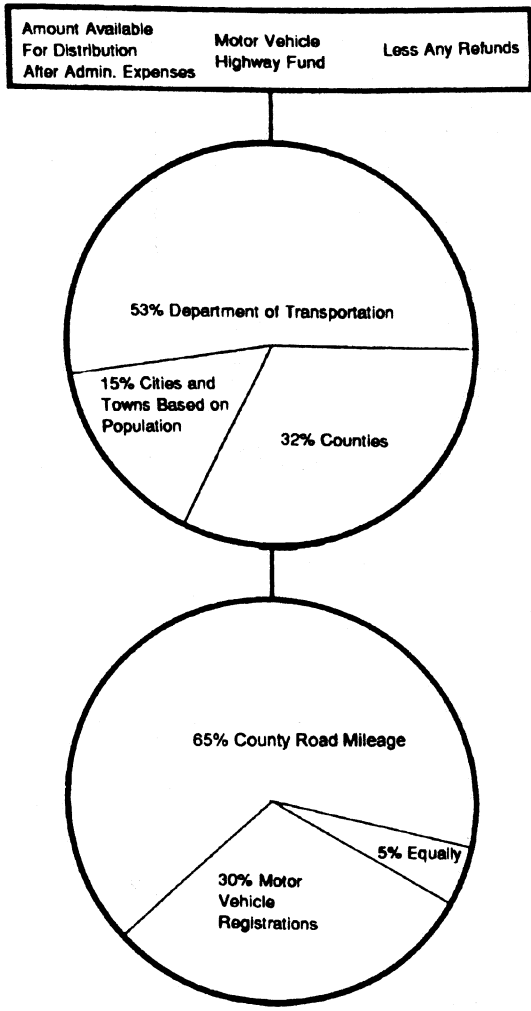
SOURCES OF
HIGHWAY ROAD AND STREET FUND (LOCAL SHARE - 45%)

Sources	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	Acct. #
Motor Fuel Taxes	$43,999,444	$45,158,301	$46,306,635	$46,161,150	$49,338,623	6250-109400-404400
Special Fuel Tax	17,220,239	18,354,232	19,339,213	21,784,760	18,146,471	6250-109400-404300
License Fees	7,713,098	8,096,488	8,232,262	8,466,001	8,359,177	6250-130100-412100
Total Uses	$68,932,781	$71,609,121	$73,878,110	$76,411,911	$75,844,271	

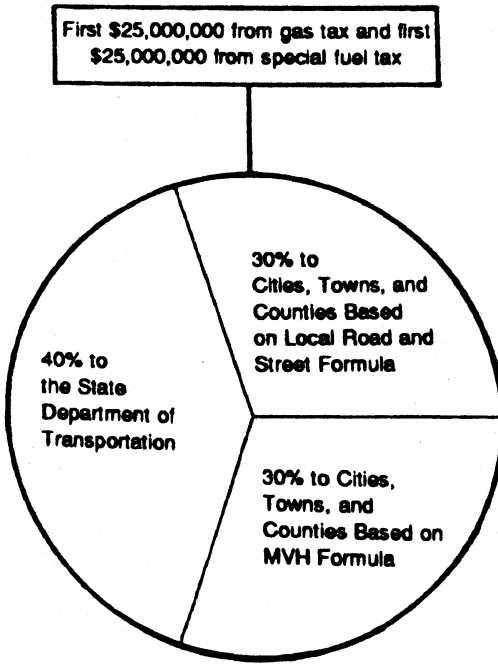
HIGHWAY, ROAD, AND STREET FUND



MOTOR VEHICLE HIGHWAY
Account Distribution



SPECIAL DISTRIBUTION ACCOUNT
60-40 FORMULA



APPROPRIATIONS

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
GENERAL GOVERNMENT					
Legislative	30,354,452				30,354,452
Judicial	101,817,862	5,860,783			107,678,645
Executive	19,827,384	1,355,018	6,088,255		27,270,657
Financial Management	80,555,854	51,850,384			132,406,238
Tax Administration	61,035,818	25,431,597			86,467,415
Administration	30,924,369	7,697,328			38,621,697
Other	1,012,236				1,012,236
Total Operating	325,527,975	92,195,110	6,088,255		423,811,340
Total Construction	55,223,947	89,135,022			144,358,969
Total General Government	380,751,922	181,330,132	6,088,255		568,170,309

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
PUBLIC SAFETY					
Correction Administration	128,134,347	5,170,941	651,780		133,957,068
Correctional Facilities	437,769,957	39,437,710			477,207,667
State Police	62,834,651	69,140,211	691,456		132,666,318
Adjutant General	11,935,943	800	3,066,042		15,002,785
Criminal Justice	5,946,435	13,166,038	9,480,397		28,592,870
Law Enforcement Training	1,984,585	2,701,077			4,685,662
Regulatory & Licensing	29,603,008	166,871,803	7,481,646		203,956,457
Total Operating	678,208,926	296,488,580	21,371,321		996,068,827
Total Construction	56,895,040	17,288,493			74,183,533
Total Public Safety	735,103,966	313,777,073	21,371,321		1,070,252,360

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
CONSERVATION & ENVIRONMENT					
Natural Resources	54,979,443	70,459,633	3,239,708		128,678,784
Other Natural Resources	2,792,475	34,916			2,827,391
Environmental Management	37,487,395	69,283,786	32,231,933		139,003,114
Other Environmental Mgmt.	804,512				804,512
Total Operating	96,063,825	139,778,335	35,471,641		271,313,801
Total Construction	33,157,495	4,790,305			37,947,800
Total Conservation & Env.	129,221,320	144,568,640	35,471,641		309,261,601
ECONOMIC DEVELOPMENT					
Commerce	2,404,220	5,292,030			7,696,250
Economic Development Funds & Organizations	63,975,500	1,945,028	40,281,150		106,201,678
Employment Services & Training	5,551,818		409,654,437		415,206,255
Total Economic Development	71,931,538	7,237,058	449,935,587		529,104,183

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
TRANSPORTATION					
Dept. of Transportation	88,089	668,406			756,495
Intermodal Operations	1,016,274	42,468,758	9,065,397	430,000	52,980,429
Div. of Highways		701,520,404	461,370,000		1,162,890,404
Local Distributions		408,707,483	168,420,000		577,127,483
Total Operating	1,104,363	1,153,365,051	638,855,397	430,000	1,793,754,811
Total Construction					
Total Transportation	1,104,363	1,153,365,051	638,855,397	430,000	1,793,754,811

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health	239,736,034	28,380,883	46,192,927		314,309,844
Public Health	110,801,582	26,519,044	144,722,748	6,217,802	288,261,176
Family Social Service Admin.	15,514,905		6,960,387		22,475,292
Medicaid	1,170,950,706	49,700,000	2,357,583,000		3,578,233,706
Family & Children Services	177,906,409	53,715,212	559,387,002	12,600,000	803,608,623
Family Assistance Services	39,357,943				39,357,943
Social Services	28,929,740				28,929,740
Health & Medical Care	15,000,000				15,000,000
Aging & Rehabilitative Svcs.	229,844,857	53,502,943	123,537,498	149,739	407,035,037
Indiana Advocacy Services			1,829,958		1,829,958
Gov. Council for Devel. Disabilities			1,431,367		1,431,367
Veterans Affairs	1,018,557				1,018,557
Total Operating	2,029,060,733	211,818,082	3,241,644,887	18,967,541	5,501,491,243
Total Construction	15,280,503	2,817,916			18,098,419
Total Health, Family Social Services & Veterans' Affairs	2,044,341,236	214,635,998	3,241,644,887	18,967,541	5,519,589,662

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HIGHER EDUCATION					
Indiana University	496,986,168	1,444,687	555,961		498,986,816
Purdue University	352,998,911	3,720,365	69,215		356,788,491
Indiana State University	84,602,768				84,602,768
Univ. of Southern Indiana	35,537,472	742,865			36,280,337
Ball State University	133,158,542	59,094			133,217,636
Vincennes University	33,368,024				33,368,024
IVTC	113,998,995				113,998,995
IN Higher Ed Telecomm System	7,240,363	5,426,648			12,667,011
Medical Education Board	2,418,733				2,418,733
Comm. for Higher Education	2,508,444	490,000	804,234		3,802,678
Budget Agency	6,556,395	835,100			7,391,495
A.D.D.L. Lease Payments	1,043,138				1,043,138
Aviation Technology	1,117,800				1,117,800
Student Assistance Comm.	139,346,218		5,127,208		144,473,426
Total Operating	1,410,881,971	12,718,759	6,556,618		1,430,157,348
Total Construction	35,366,183				35,366,183
Subtotal Higher Education	1,446,248,154	12,718,759	6,556,618		1,465,523,531

BUDGET FOR FY 2002

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
EDUCATION K-12					
Elementary and Secondary Educ.	2,706,954,231	1,529,964,642	415,024,962	35,112,132	4,687,055,967
Other Education	12,208,132	8,141,009	3,519,405		23,868,546
Subtotal Education K-12	2,719,162,363	1,538,105,651	418,544,367	35,112,132	4,710,924,513
Total Education (K-12 + Hi. Ed.)	**4,165,410,517**	**1,550,824,410**	**425,100,985**	**35,112,132**	**6,176,448,044**
MISCELLANEOUS					
Distributions	38,806,331	1,689,304,816		504,741	1,728,615,888
Total Miscellaneous	38,806,331	1,689,304,816		504,741	1,728,615,888
STATE TOTALS					
Total Operating	7,370,748,025	5,141,011,442	4,818,468,073	55,014,414	17,385,241,954
Total Construction	195,923,168	114,031,736			309,954,904
GRAND TOTAL	**7,566,671,193**	**5,255,043,178**	**4,818,468,073**	**55,014,414**	**17,695,196,858**

Totals are not comparable to prior years due to format changes made by the State Budget Agency.

GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)

	FY 2001
Resources:	
Working Balance at 7/1/00	$832.6
Current Year Resources:	
Forecast Revenue	$9,052.0
DSH	70.9
Other Revenue Sources or Transfers in	
Transfer Medicaid Reserve to GF	103.4
Transfer From (To) Rainy Day Fund	46.3
Total Current Year Resources	**$9,272.6**
Total Resources:	**$10,105.2**
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations:	
Budgeted Appropriations	10,159.3
Appropriations Transfer	
(capital appropriations obligated in FY2000)[1]	(88.3)
Adjustments to Appropriations[2]	(15.7)
Deficiency Appropriations	66.8
Medicaid Shortfall[3]	58.5
Total Appropriations	**$10,180.6**
Other Expenditures and Transfers:	
Judgments and Settlements	7.0
Total Appropriations and Expenditures:	**$10,187.6**
Reversions:	(102.9)
Total Net Uses:	**$10,084.7**
Auditor's Adjustment	1.9
General Fund Reserve Balance at 6/30/01	**18.6**
Reserved Balances	
Medicaid Reserve	100.0
Tuition Reserve	265.0
Rainy Day Fund[4]	526.0
Total Combined Balances	**$909.5**
Combined Balance as a Percent of Operating Revenue	9.8%

STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
FY 2000-01
(Millions of Dollars)

	FY 2001
Resources:	
Working Balance at 7/1/00	$832.6
Current Year Resources:	
Forecast Revenue	$7,401.5
DSH	70.9
Other Revenue Sources or Transfers in	
Transfer Medicaid Reserve to GF	103.4
Transfer From (To) Rainy Day Fund	(156.2)
Total Current Year Resources	**$7,419.6**
Total Resources:	**$8,252.2**
Uses: Appropriations, Expenditures, and Reversions:	
Budgeted Appropriations:	7,525.4
Appropriations Transfer (FY 2001 capital appropriations obligated in FY 2000)[1]	(88.3)
Adjustments to Appropriations[2]	44.2
Deficiency Appropriations	66.8
Medicaid Shortfall[3]	58.5
Total Appropriations	**7,606.6**
Other Expenditures and Transfers:	
Property Tax Replacement Fund Transfer	721.0
Judgments and Settlements	7.0
Total Appropriations and Expenditures:	**$8,334.6**
Reversions:	**(102.9)**
Total Net Uses:	**$8,231.7**
Auditor's Adjustment	1.9
Working Balance at 6/30/01	**$18.6**

Footnotes

[1]Adjustments to appropriations by augmentation, transfer, and open-ended appropriations and other reconciling adjustments made as part of the closing process are shown in total.

[2]Appropriation Transfers include accelerating FY 2001 appropriations for capital projects begun in FY 2000, the Year 2000 computer compliance effort, and the School Library Printed Material program.

[3]Represents the Budget Agency's best estimate of the cost to the GF for Medicaid expenditures that will be incurred by the State in FY 2002 and FY 2003, including those resulting from the Indiana Supreme Court decision in the case *Humphreys v. Day.* These expenditures are in addition to Medicaid appropriations for FY 2002 and FY 2003.

[4]Includes loans of $894,811 to City of Hammond, City of Terre Haute, City of Beech Grove, and Beech Grove Schools.

SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)

SOURCES	FY 2001
Fund Revenue:	
Sales Taxes	1,499.2
Corporate AGIT	151.3
Total Revenue	1,650.5
Transfers	
Rainy Day Fund Transfer	202.5
General Fund Transfer	721.0
Total Transfers	923.5
TOTAL SOURCES	2,574.0
USES	
Tuition Support Appropriation	1,373.1
Property Tax Replacement Distribution	
PTRC and Homestead Credit	1,153.8
Personal Property Tax Adjustment	107.0
Adjustment to Actual Distributions	(59.9)
TOTAL USES	$2,574.0
Ending Balance June 30, 2001	**0.0**

(Total may not add due to rounding.)

COUNTER-CYCLICAL REVENUE AND ECONOMIC STABILIZATION FUND BALANCE IC 4-10-18 Fiscal Year 2001 (Millions of Dollars)

	FY 2001
Resources:	
Fund Balance 7/1/00	539.9
Interest Earned FY 2000[1]	32.2
Transfer from GF revenue per formula[2]	156.2
Repayment of Loan Principal	0.1
Total Resources:	728.5
Uses:	
Transfer to GF--Budget Stabilization	
Transfer Excess Balance to PTRF[2]	202.5
Fund Balance 6/30/01	526.0
Total Uses:	728.5
Maximum Fund Balance[3]	526.0

(Totals may not add due to rounding.)

[1]Earned interest is interest reported by the State Treasurer for the fiscal year on investments and includes the payment of interest on loans made from the fund.

[2]Transfers made pursuant to IC 4-10-18-3.

[3]The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding PTRF) revenues.

LOTTERY AND GAMING SURPLUS ACCOUNT
BUILD INDIANA FUND*
Fiscal Year 2001
(Millions)

Resources:	
Fund balance at 7/1/00	$324.2
Lottery Surplus Account**	100.0
Riverboat Wagering Tax	260.2
Pari-mutuel Tax	2.0
Charity Gaming Surplus	6.0
Interest	26.9
Total Resources:	**$719.3**
Distributions:	
Motor Vehicle Excise Tax Replacement Acct.	$234.7
State and Local Capital Projects Acct.	
Dept. of Natural Resources	8.1
N. Indiana Commuter Transportation District	1.8
Dept. of Transportation	2.4
BIF Local	47.0
Technology/Other	78.0
Total Uses	**$372.0**
Rescinded Appropriations	$ 0.0
Total Uses & Rescinded Appropriations	$372.0
Balance at 6/30/01	**$347.3**

*The variance between the previously reported FY 2000 ending balance and the FY 2001 beginning balance is due to changes during the year by the State Budget Agency to the reported FY 2000 beginning balance, distribution accounts, and rescissions. Historical totals may vary for the same reason.

**Lottery surplus net of $30M distribution to the Teachers' Retirement Fund and $30M distribution to the Pension Relief Fund.