

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND
APPROPRIATIONS**



Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2003

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND APPROPRIATIONS**

Indiana Legislative Services Agency

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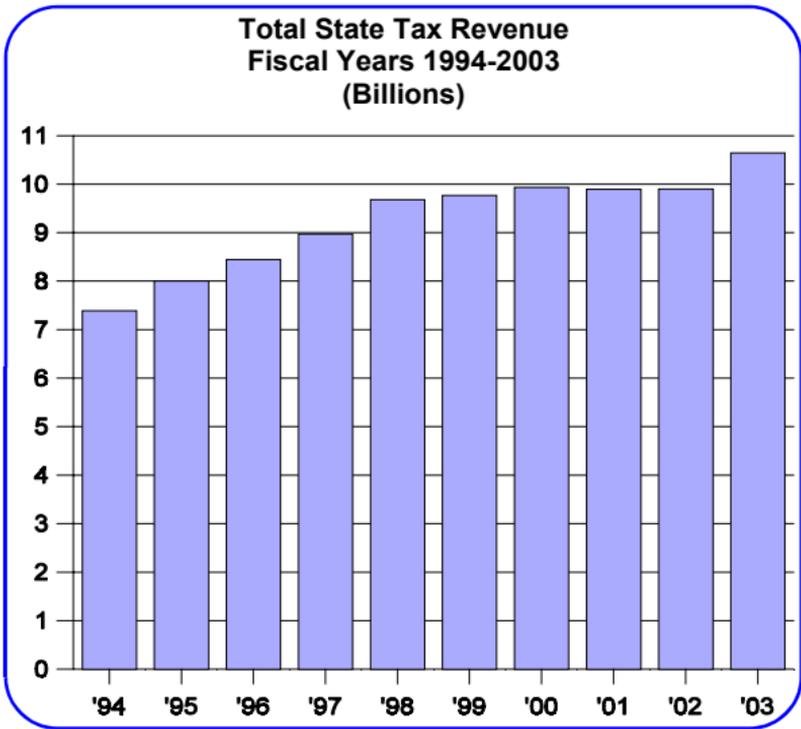
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REVENUE SUMMARY



**FY 2003 SUMMARY OF STATE TAXES
(Millions)**

	Total
Sales Taxes	\$4,210.3
Individual Income Taxes	3,644.2
Motor Fuel Taxes	781.9
Corporate Income Taxes	572.7
Riverboat Taxes*	492.2
Cigarette Taxes	352.4
Inheritance Taxes*	198.0
Insurance Taxes	177.3
Financial Institutions*	80.5
Utility Receipts Taxes	75.9
Alcoholic Beverage Taxes	37.7
Railroad Car Property Taxes	6.7
Property Taxes	4.5
Parimutuel Taxes	4.3
Other Taxes	1.7
Charity Gaming	1.3
Hazardous Waste Disposal*	0.8
TOTAL	\$10,642.4

*State share of revenue.

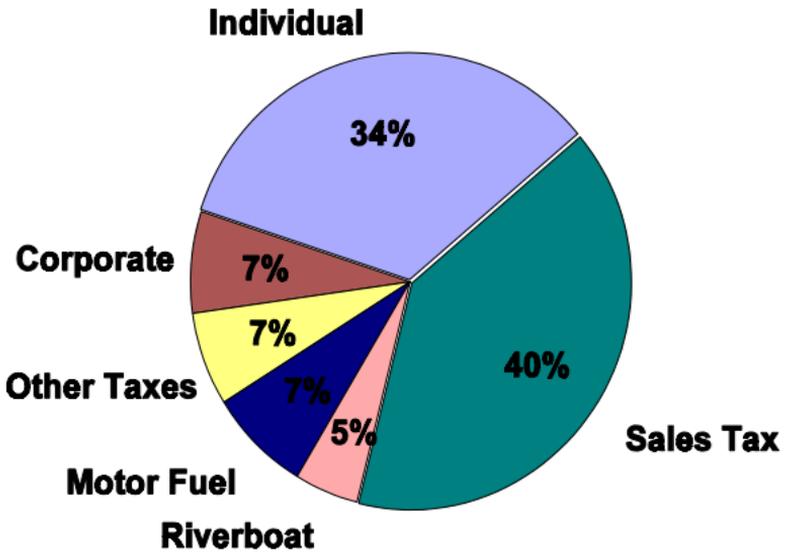
SUMMARY OF FEDERAL AID
(Millions)

Public Welfare	\$3,941.5
Education	622.3
Highways/Transportation	587.5
Public Safety/Regulation	182.1
Other Health	139.9
Trust Funds	92.9
General Government	67.5
Natural Resources	23.7
Higher Education	10.4
Mental Health	4.2
Corrections	3.2
Miscellaneous	<u>22.2</u>
TOTAL	<u>\$5,697.4</u>

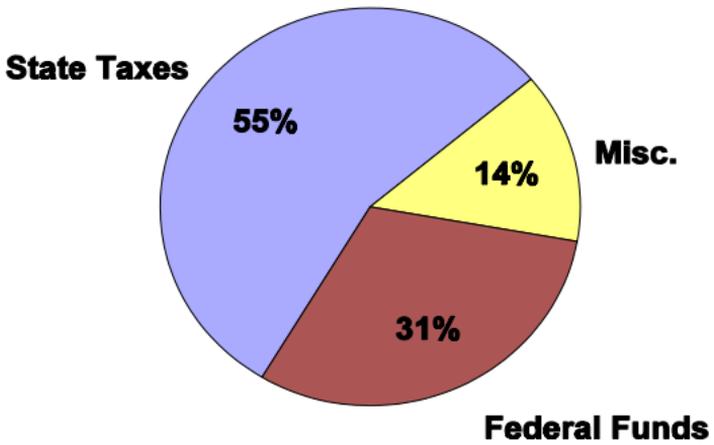
**SUMMARY OF PERMITS, LICENSES,
SALES, AND MISCELLANEOUS**
(Millions)

Vehicle Licenses/Non-Bus. Licenses	685.4
Other Fees	409.0
Unemployment Comp Trust Fund	334.2
Fines and Penalties	267.1
Sales NOC	122.3
Lottery	108.7
Individual Support	71.5
County Welfare Tax	66.1
Interest and Dividends	61.9
Products & Manufactured Articles	42.9
Permits, Places & Things	34.3
Business & Personal Licenses	32.5
Other Services Charges	15.7
Examination and Registration Fees	6.9
Sale of Personal Property	5.1
Sale of Public Properties	3.3
Rental of Properties	2.2
Sales of State Land	0.4
Miscellaneous Receipts & Donations	<u>370.2</u>
TOTAL PERMITS, LICENSES, SALES, MISC.	<u>\$2,639.7</u>
 TOTAL REVENUE FY 2003	 <u><u>\$18,979.5</u></u>

State Tax Mix FY 2003



State Revenue Mix FY 2003



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:

<u>BEVERAGE</u>	<u>TAX PER GALLON</u>
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

<u>Year</u>	<u>Beer</u>	<u>Liquor</u>	<u>Wine</u>
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
FY 2002	126,296,516	7,277,369	7,462,912
FY 2003	125,756,842	7,474,676	7,806,244

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, Department of State 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	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$13,888,286
Dedicated PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	\$15,764,912
Enforcement and Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	\$2,049,900
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$2,507,510
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,084,130
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$383,825
TOTAL TAXES			\$37,678,563

*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 price paid by a qualified organization for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 1999	\$1,307,869
	FY 2000	\$1,202,031
	FY 2001	\$1,341,199
	FY 2002	\$1,327,440
	FY 2003	\$1,307,499

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

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7

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 55.5 cents per pack of 20 cigarettes and 69.375 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 18% of wholesale cost. Other minor taxes are imposed on cigarette papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of State 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 1.2% discount as compensation for collecting the tax.

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

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:* FY 1999	\$127,634,061
FY 2000	\$125,151,467
FY 2001	\$120,827,423
FY 2002	\$123,214,753
FY 2003	\$352,375,144

*Prior to July 1, 2002, the cigarette tax was 15.5 cents per pack. The tax on other tobacco products was 15% of the wholesale price. (Rates were increased by P.L. 192-2002 (ss).)

DISTRIBUTION:*

- Cigarette Tax Fund - 6.6%
- Mental Health Centers Fund - 0.94%
- State General Fund - 83.97%
- Pension Relief Fund - 8.49%

*P.L. 192-2002 (ss) changed the distribution of Cigarette and Other Tobacco Products Tax revenue effective August 1, 2002.

Of the amount distributed 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 1999	FY 2000	FY 2001	FY 2002	FY 2003
Cig. Tax Fund	\$29,144,106	\$28,445,584	\$27,508,437	\$27,691,237	\$27,089,532
Mental Health Ctrs Fund	4,163,444	4,063,655	3,929,774	4,555,329	3,860,367
Gen. Fund	56,855,518	56,069,334	54,021,221	55,031,460	286,581,497
Pen. Relief Fund	37,470,993	36,572,894	35,367,991	35,936,727	34,843,748
Total	\$127,634,061	\$125,151,467	\$120,827,423	\$123,214,753	\$352,375,144

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, or manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

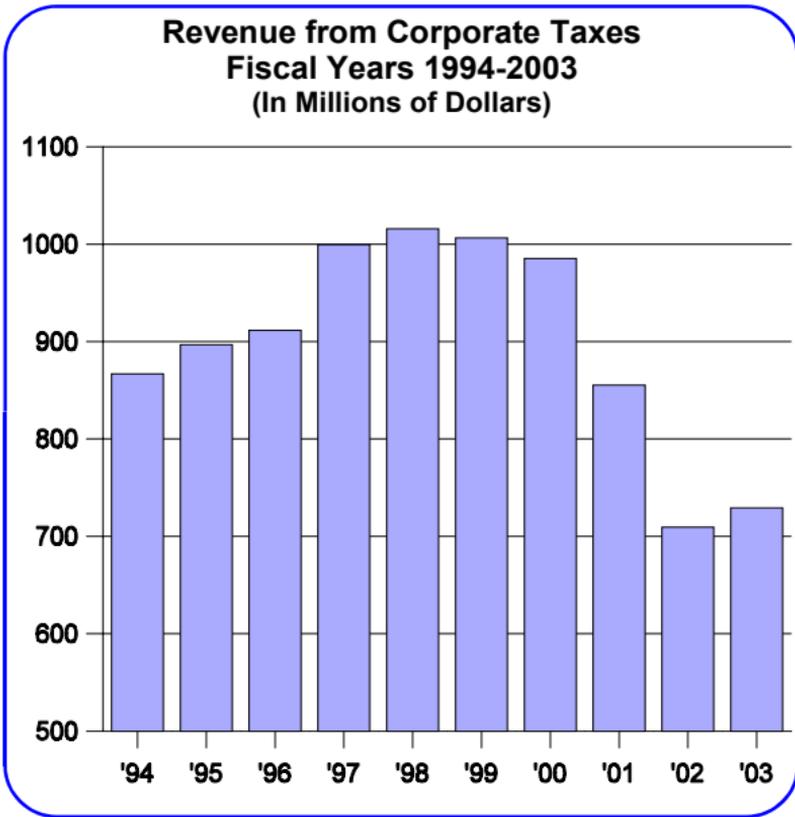
ADMINISTRATION: Criminal Investigation Division, Department of State Revenue

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 1999	-0-
FY 2000	\$104,185
FY 2001	\$250,812
FY 2002	\$282,527
FY 2003	\$181,232

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 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 TAXES



NOTE: Includes revenue collections from Corporate Gross and Adjusted Gross Income, Supplemental Net Income, Financial Institutions, and Utility Receipts Taxes. Totals do not include Insurance Premium Taxes. (FY 94 revenue reflects the additional \$106M due to the corporate "speed up" in collections.)

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.

REPEALED: January 1, 2003.

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.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

TAX RATE: The tax rate to which corporations are subject is dependent upon the type of business. A lower rate of 0.3% 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.*

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 \$10,000, 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, Department of State Revenue

REVENUE:	FY 1999	\$613,726,619
	FY 2000	\$436,407,324
	FY 2001	\$99,194,274
	FY 2002	\$239,809,424
	FY 2003	\$228,858,688

DISTRIBUTION: General Fund

*P.L. 192-2002 (ss) repeals this tax effective 1/1/2003.

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 5 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, (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, and (5) make an adjustment to disallow the federal bonus depreciation. (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 Premium 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: 8.5%*

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility after January 1, 2004. The total for each credit for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004. Total credits for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Buddy System Project:** \$100 credit per computer unit donated.
- **Capital Investment:** 14% of certain qualified investments of at least \$75M, divided over seven years.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2,000,000 in a fiscal year.

- **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.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new employees as approved by the EDGE Board.
- **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 Investment Cost:** Percent of qualified investment in a business located in a zone as approved by the Department of Commerce.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. Total credits per taxpayer may not exceed \$5.0M; and total credits to all taxpayers in all taxable years may not exceed \$10.0M.
- **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.
- **Hoosier Business Investment:** an amount equal to the lesser of either 30% of qualified business investment directly related to expanding the workforce in Indiana or the taxpayer's state tax liability growth for tax years 2004 and 2005. Effective July 1, 2003. Credits approved by the EDGE Board.
- **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.
- **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 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 tax credits may not exceed \$2,500,000 in a fiscal year.

- **Oil Rerefining Facility Tax Credit:** Based on percent of qualified property taxes paid.
- **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.
- **Research Expense:** For certain qualified research expenses incurred before January 1, 2013.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the Department of Commerce; total amount of credits may not exceed \$1,000,000.
- **Solar or Wind-Powered Energy Systems:** 25% 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.
- **Teacher Summer Employment:** 50% of compensation paid but may not exceed \$2,500 per eligible teacher; maximum statewide credits may not exceed \$500,000.
- **21st Century Scholars Program:** One-half the amount of contributions, not to exceed the lesser of the corporation's Adjusted Gross Income Tax liability or \$1,000.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$10M annually.
- **Voluntary Remediation:** Up to the lesser of \$100,000 or 10% of qualified investment cost of environmental remediation incurred before January 1, 2006. Total tax credits may not exceed \$1,000,000 in a fiscal year.

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 20% of the corporation's estimated annual liability are required when the estimated Adjusted Gross Income Tax liability exceeds \$1,000. Quarterly payments are due on the 20th day of April, June, September, and December with the last quarterly estimate being due on April 15th for a calendar year taxpayer 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 \$10,000, 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,
Department of State Revenue

REVENUE:	FY 1999	\$93,225,399
	FY 2000	\$155,449,476
	FY 2001	\$184,616,290
	FY 2002	\$105,913,255
	FY 2003	\$137,096,150

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.

*P.L. 192-2002 (ss) increased the tax rate to 8.5% effective 1/1/2003. The tax rate prior to 1/2003 was 3.4%

**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.

REPEALED: January 1, 2003

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: *

CREDITS: The same as those listed in the Corporate Adjusted Gross Income 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 \$10,000, 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, Department of State Revenue

REVENUE:	FY 1999	\$299,620,433
	FY 2000	\$358,417,110
	FY 2001	\$558,735,749
	FY 2002	\$342,154,915
	FY 2003	\$206,765,426

DISTRIBUTION: General Fund.

*P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. The tax rate prior to 1/2003 was 4.5%.

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.
- (4) Adjustment in the amount necessary to disallow the federal bonus depreciation.

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) Federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- (5) The deduction allowed for net operating losses or net capital losses.
- (6) Adjustments in the amount necessary to disallow the federal bonus depreciation.

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%

CREDITS:

- Capital Investment
- Community Revitalization Enhancement District
- EDGE
- Enterprise Zone Employer Expense
- Enterprise Zone Loan Interest
- Individual Development Accounts
- Industrial Recovery
- Military Base Recovery
- Neighborhood Assistance
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Teacher Summer Employment
- Voluntary Remediation

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 State Revenue

REVENUE: FY 1999	\$81,883,824
FY 2000	\$79,365,830
FY 2001	\$55,594,305
FY 2002	\$63,651,720
FY 2003**	\$123,444,356

**Reflects change in payment schedule provided in P.L. 129-2001.

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.

	<u>Local Units of Govt.</u>	<u>General Fund</u>
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 2002	\$42,117,188	\$21,534,532
FY 2003	\$42,907,846	\$80,536,510

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

INSURANCE TAXES

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.

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: P.L. 144-2000 began the incremental reduction of the Premium Tax from its former level of 2% to 1.3% in 2005. The reduction schedule is as follows:

- 1.9% - 2001
- 1.8% - 2002
- 1.7% - 2003
- 1.5% - 2004
- 1.3% - 2005 and after

Fire Insurance Tax: 0.5% of net premiums.

CREDITS:

- Capital Investment
- Community Revitalization Enhancement District
- EDGE
- Enterprise Zone Loan Interest
- Indiana Comprehensive Health Insurance Association
- Industrial Recovery
- Military Base Recovery
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation

PROCEDURE:

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

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

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:

Fiscal Year	Premium Tax	Fire Insurance Tax
1999	\$155,416,872	\$1,725,385
2000	\$161,140,173	\$1,983,713
2001	\$145,754,785	\$2,140,084
2002	\$176,154,437	\$2,414,700
2003	\$174,494,076	\$2,798,045

DISTRIBUTION:

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

UTILITY RECEIPTS TAX

IC 6-2.3

ACCT. NO. 1000-100900-409400

TAXPAYER: Transactions of all entities providing the retail sale of utility services in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from all utility services consumed within Indiana regardless of the point of generation or transmission across state lines. Utility service means the furnishing of any of the following: electrical energy; natural gas used for heat, light, cooling or power; water, steam, sewage, or telecommunication services.

Taxable receipts include the following: the retail sale of utility services for consumption; judgments or settlements as compensation for lost retail sales; sales to a reseller if the utility is used in hotels, mobile home parks, or marinas; sales of water or gas to another for rebottling; installation, maintenance, repair, equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services; and all other receipts not segregated between retail and non-retail transactions.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Bad debt, if gross receipts are reported on an accrual basis.
- A depreciation deduction for resource recovery systems used to dispose of solid or hazardous waste if the federal government allows a similar deduction.
- Payments for the return of containers.

- Receipts exempt under the Mobile Telecommunications Sourcing Act.

EXEMPT ORGANIZATIONS: Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporation formed solely for the purpose of supplying water and/or sewer services to the public; county or joint solid waste management district; county onsite waste management district.

TAX RATE: 1.4%

PROCEDURE: The Utility Receipts Tax is paid in quarterly estimates due on the 20th day of April, June, September, and December with the last quarterly estimate being the annual return due on April 15th for a calendar year taxpayer. If a corporation's estimated average quarterly tax liability exceeds \$10,000, 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.

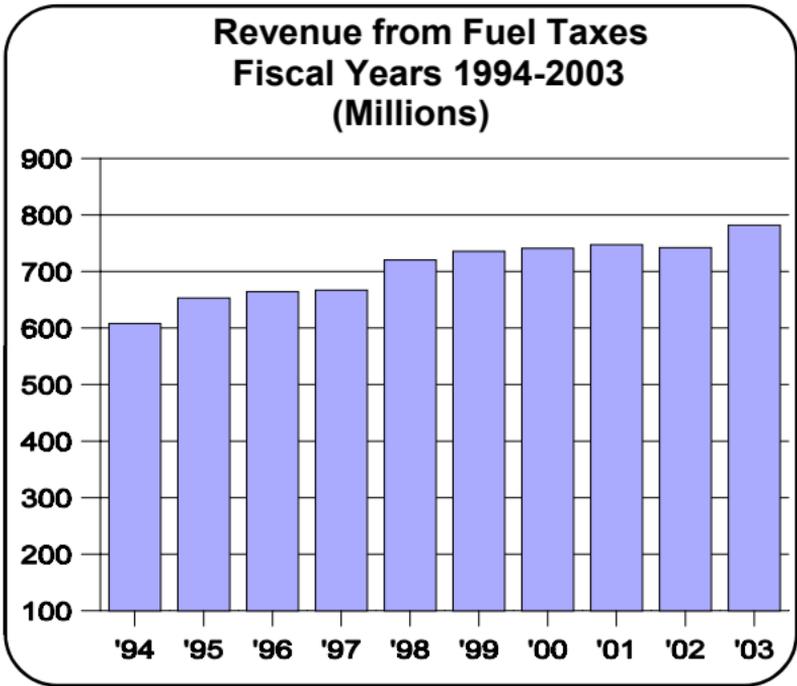
ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE: FY 2003* \$75,907,721

DISTRIBUTION: General Fund

*Tax effective January 1, 2003. FY 2003 revenue collections reflect first two quarterly payments for tax year 2003.

FUEL TAXES



FUEL TAXES

- Gasoline Tax, IC 6-6-1.1
- Special Fuel Tax, IC 6-6-2.5
- 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
- Alternative Fuel Decals, IC 6-6-2.1

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 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a max. rate of \$0.14 per gal.
(Rate equaled \$0.111 per gallon for these years)
- 1985 - \$0.14 per gal.
- 1988 - \$0.15 per gal.
- 2002 - \$0.18 per gal., effective January 1, 2003

Special Fuel Tax (IC 6-6-2.5)

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 1999	\$735,578,415
FY 2000	\$741,065,005
FY 2001	\$747,448,281
FY 2002	\$742,058,819
FY 2003	\$781,915,283

DISTRIBUTION:

Funds Receiving Revenue	Percent of Total Revenue
Motor Vehicle Highway Account	59.49%
State Highway Fund	18.50%
Highway Road and Street Fund	8.75%
Special Distribution Account	6.39%
State Highway Road Construction and Improvement Fund (Bonding)	6.07%
Motor Carrier Regulation Fund	0.79%
	<u>100.00%</u>

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
3940-130000-40400

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 current rate of tax per gallon is \$0.18.

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 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 due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Department of State Revenue

DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

- (a) 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- (b) 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).
- (c) 1/18 of the total tax collected is deposited into the newly created Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).
- (d) \$25 M is deposited into the Special Distribution Account (60% of which is distributed to local units and 40% is distributed to the State Highway Fund (INDOT)).
- (e) Of the remainder, 75% is deposited into the Motor Fuel Tax Fund (Motor Vehicle Highway Account). The remaining 25% is deposited into the Highway Road and Street Fund, 55% of which is deposited into the Primary Highway System

Special Account (INDOT) and 45% is deposited into the Local Road and Street Account.

REVENUE:	FY 1999	\$466,427,974
	FY 2000	\$464,152,697
	FY 2001	\$493,684,277
	FY 2002	\$480,808,901
	FY 2003	\$518,295,502

MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 6250-109400-40410
3010-109400-41000; 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 \$0.16.

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, Department of State Revenue

REVENUE:	FY 1999	\$7,039,401
	FY 2000	\$5,745,168
	FY 2001	\$3,727,205
	FY 2002	\$5,068,712
	FY 2003	\$5,186,199

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 6250-109500-40420
2270-10900-40420; 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 \$0.11 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, Department of State Revenue

REVENUE:	FY 1999	\$100,331,465
	FY 2000	\$84,337,853
	FY 2001	\$98,641,207
	FY 2002	\$85,872,783
	FY 2003	\$85,721,027

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, ACCT. NO. 3940-110000; 3010-109400
6-6-2.1-202 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

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 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 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, Department of State Revenue

REVENUE*:	FY 1999	\$161,779,575
	FY 2000	\$186,794,060
	FY 2001	\$151,335,639
	FY 2002	\$170,308,423
	FY 2003	\$172,712,555

*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).

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.

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 \$0.18.

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, Department of State Revenue

REVENUE:	FY 1999	\$38,878
	FY 2000	\$35,227
	FY 2001	\$59,953
	FY 2002	\$226
	FY 2003	\$281,309

DISTRIBUTION: Fish and Wildlife Fund.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6

ACCT. NO. 6130-106400-40240
6130-106700-40240; 6130-110000-40240

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 State Revenue.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 1999	\$1,744,729
	FY 2000	\$1,770,060
	FY 2001	\$1,542,515
	FY 2002	\$1,304,532
	FY 2003	\$1,122,568

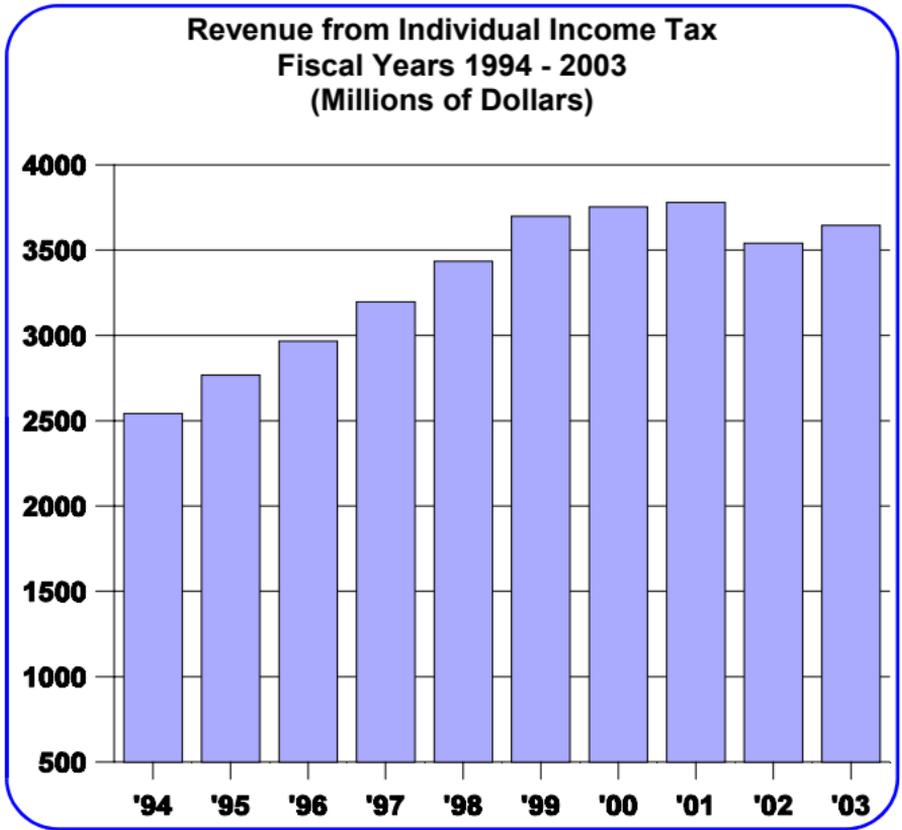
DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located. The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money; (2) emergency state assistance; and (3) state cleanups.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

<u>County</u>	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>
Allen	\$33,776				
Porter	\$65,597	\$63,139	\$29,994	\$29,314	\$38,939
Putnam	\$331,962	\$379,376	\$346,662	\$296,669	\$241,703
Total	\$431,335	\$442,515	\$376,656	\$325,983	\$280,642

Hazardous Substances Response Trust Fund

FY1999	\$1,313,393
FY 2000	\$1,327,545
FY 2001	\$1,165,859
FY 2002	\$978,549
FY 2003	\$841,926

INDIVIDUAL INCOME TAXES



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40050

1000-100900-40060; 6070-109000-400600

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 \$2,500.
- **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 for prizes \$1,200 or less.
- **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 principal place of residence up to \$2,500.
- **Qualified long term care insurance premiums.**
- **Holocaust settlement payments.**
- **September 11th compensation payments.**

RATE: 3.4%

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel, and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel), produced at an Indiana facility after January 1, 2004. The total for each credit for all taxpayers and all taxable years may not exceed \$1,000,000.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004. Total credits for all taxpayers and all taxable years may not exceed \$1,000,000.
- **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.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2,000,000 in a fiscal year.
- **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:** 6% of Federal Earned Income Credit received by taxpayer in 2003, 2004, and 2005. The credit expires December 31, 2005.
- **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 the Department of Commerce.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. Total credits per taxpayer may not exceed \$5.0M; and total credits to all taxpayers in all taxable years may not exceed \$10.0M.
- **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.
- **Hoosier Business Investment:** an amount equal to the lesser of either 30% of qualified business investment directly related to expanding the workforce in Indiana or the taxpayer's state tax liability growth for tax years 2004 and 2005. Effective July 1, 2003. Credits approved by the EDGE Board.
- **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. Total tax credits may not exceed \$2,500,000 in a fiscal year.
- **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 Homesteads:** an amount for property taxes paid on the taxpayer's principal 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.

- **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, 2013.
- **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.
- **21st Century Scholar Program:** one-half of contributions up to \$100 for individual (\$200, joint return)
- **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.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$10M annually.
- **Voluntary Remediation:** qualified investment in voluntary remediation incurred before January 1, 2006. The credit is equal to the lesser of either \$100,000 or 10% of the qualified investment. Total tax credits may not exceed \$1,000,000 in a fiscal year.

PROCEDURE: 3.4% of wages of employees are withheld by employers and paid to the Department of State 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 State Revenue

REVENUE:	FY 1999	\$3,699,316,536
	FY 2000	\$3,753,339,515
	FY 2001	\$3,779,805,446
	FY 2002	\$3,540,819,068
	FY 2003	\$3,644,159,446

DISTRIBUTION: 86% to the state General Fund and 14% to the Property Tax Replacement Fund.

**INDIVIDUAL INCOME TAX
TAX YEAR 2001 STATISTICS*
STATEWIDE TOTALS**

	Grand Total	
	Returns	Amount (\$)
Total Indiana Income	2,984,217	\$114,347,977,617
Tax Add-back	20,587	\$58,276,461
Homeowner's Prop. Tax Deduction	1,277,857	\$1,369,691,527
Renter's Deduction	557,119	\$1,050,284,173
Social Security Deduction	221,425	\$1,835,451,040
Railroad Retirement Deduction	8,610	\$75,698,275
Military Service Deduction	35,228	\$69,230,985
Civil Service Annuity Deduction	4,483	\$7,925,061
Total Indiana Deductions	1,930,219	\$5,625,259,499
Indiana AGI	2,984,217	\$108,722,718,118
Federal Exemptions	2,914,925	\$6,055,026,131
Dependent Child Exemption	902,105	\$2,447,852,000
Over 65 and/or Blind Exemption	449,981	\$624,419,913
Low Income Elderly Exemption	335,287	\$225,006,000
Total Exemptions	2,914,925	\$9,351,806,549
Indiana Taxable Income	2,914,925	\$100,973,027,863
County Tax Due	2,289,023	\$835,228,230
Sales Tax Due	28,842	\$1,219,398
Estimated Penalty	110,293	\$8,298,337
2001 Estimate Paid With Return	344,624	\$733,968,391
College Credit	85,955	\$8,294,608
Elderly Credit	107,535	\$6,030,632
Earned Income Tax Credit	89,921	\$16,104,416
Lake Co. Res. Property Tax Credit	18,955	\$5,381,805
Taxes Paid to Other States	89,915	\$94,293,369
Taxes Paid to Localities in Other States	23,803	\$5,879,661
Schedule 2 Credits	194,922	\$113,410,395
Total Credits	2,862,117	\$4,781,618,549
Total Amount Owed	829,467	\$353,646,279
Amount Overpaid	2,008,846	\$494,118,742
Non-Game Fund	34,174	\$424,940
Net Refunds Due	2,013,196	\$423,924,904

*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2 ACCT. NO. 1000-100900-40130

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.

Net Taxable Value of Transfer		Inheritance Tax		
From	To	Amount +	% of Excess	Over
Class A Transferees				
\$0	\$25,000	\$0	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	and above	92,250	10%	1,500,000
Class B Transferees				
\$0	\$100,000	\$0	7%	\$0
100,000	500,000	7,000	10%	100,000
500,000	1,000,000	47,000	12%	500,000
1,000,000	and above	107,000	15%	1,000,000
Class C Transferees				
\$0	\$100,000	\$0	10%	\$0
100,000	1,000,000	10,000	15%	100,000
1,000,000	and above	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 State Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of State 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

Estate Tax:

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. The federal Economic Growth and Tax Relief Act of 2001 (EGTRA) phases out the state death tax credit from 2002 to 2005.

Generation-Skipping Transfer Tax:

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. EGTRA eliminates the federal Generation-Skipping Transfer Tax in 2010.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue.

REVENUE:

FY	General Fund		Counties	Total
	Inheritance Tax	Estate Tax	Inheritance Tax	
1999	\$124,000,073	\$24,712,115	\$10,749,982	\$159,462,171
2000	\$119,206,424	\$21,013,669	\$10,292,830	\$150,512,923
2001	\$134,748,181	\$28,936,095	\$11,751,191	\$175,435,467
2002	\$123,905,643	\$17,979,757	\$11,036,070	\$152,921,469
2003	\$165,710,482	\$32,264,459	\$14,705,299	\$212,680,241

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

PETROLEUM SEVERANCE

IC 6-8-1

ACCT. NO. 3150-130000-45100

45 IAC 6-1-1

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

ADMINISTRATION: Department of Natural Resources, Oil and Gas Division

REVENUE:	FY 1999	\$614,000
	FY 2000	\$607,438
	FY 2001	\$607,700
	FY 2002	\$651,589
	FY 2003	\$651,591

DISTRIBUTION: Oil and Gas Fund

PARIMUTUEL ADMISSION TAX

IC 4-31-9-5

ACCT. NO. 1000-731400-40700-40710

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: Paid admissions to a horse track or satellite facility. Currently, admission is charged at Hoosier Park and Indiana Downs for live racing.

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

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 1999	\$26,032
	FY 2000	\$21,380
	FY 2001	\$18,261
	FY 2002	\$13,962
	FY 2003	\$9,779

DISTRIBUTION: 50% in equal shares to the city and county in which the race track is located; 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 1999	\$549,427
	FY 2000	\$584,060
	FY 2001	\$574,070
	FY 2002	\$565,290
	FY 2003	\$551,461

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. 1000-731300-40700-40740

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 State Revenue

REVENUE:	FY 1999	\$3,648,538
	FY 2000	\$3,751,675
	FY 2001	\$3,510,636
	FY 2002	\$3,513,790
	FY 2003	\$3,744,810

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

RAILROAD CAR PROPERTY TAX

IC 6-1.1-8-35;
IC 6-1.1-8.2-5

ACCT. NO. 6610-109000-40200
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 Department of Local Government Finance 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 State 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.

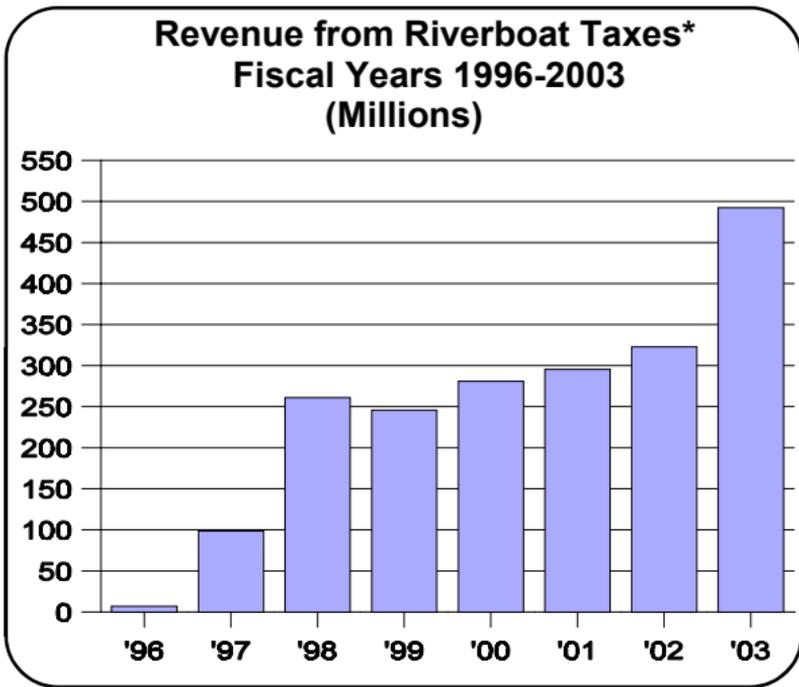
ADMINISTRATION: Department of Local Government Finance;
Department of State Revenue.

DISTRIBUTION: Deposits to the Commuter Rail Service Fund and the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD).

REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Company</u>	<u>Total</u>
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
FY 2002	\$6,497,596	\$136,093	\$6,633,689
FY 2003	\$6,576,164	\$135,988	\$6,712,152

RIVERBOAT TAXES



*Includes state share of Riverboat Admission and Wagering taxes

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; or the operating agent of the Orange County riverboat.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; or (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling.

RATE: \$3 per admission, whether paid or unpaid; \$4 per admission, whether paid or unpaid, to the Orange County riverboat.

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2000	FY 2001	FY 2002	FY 2003
Argosy/Lawrenceburg	12/13/96	\$22,664,776	\$22,084,863	\$22,550,580	\$11,956,029
Aztar/Evansville	12/8/95	6,147,591	6,212,769	6,655,422	4,627,548
Belterra/Switzerland County	10/27/00	0	4,421,242	7,416,193	5,305,912
Blue Chip/Mich. City	8/22/97	11,487,623	11,297,773	11,836,854	8,122,920
Caesar's/Harrison County	11/20/98	13,370,229	14,303,664	18,253,521	11,519,155
Horseshoe/Hammond	6/29/96	17,157,153	16,112,984	16,000,890	11,570,483
Grand Victoria/Rising Sun	10/4/96	9,848,814	8,559,018	7,941,609	4,838,553
Majestic Star/Gary	6/11/96	9,344,994	9,362,484	9,295,455	5,453,649
Harrah's/East Chicago	4/18/97	16,449,486	17,281,827	18,065,903	11,741,892
Trump/Gary	6/11/96	10,094,899	8,993,388	9,752,694	5,417,218
Total		\$116,565,565	\$118,630,012	\$127,769,121	\$80,553,359

*first day of full-time operation

DISTRIBUTION: The Department of State Revenue deposits Admission Tax revenue in the state General Fund. Revenue from the Admission Tax is distributed quarterly.

The annual amount distributed to each state agency and local unit listed in the table below is equal to the FY 2002 distribution. However, the distribution to the Lake County Convention and Visitor's Bureau is equal to \$1,582,992 (90% of the FY 2002 distribution). The remaining 10%, equal to \$175,888, is to be distributed to the Northwest Indiana Law Enforcement Training Center. The annual distribution amount for each state agency and local unit is guaranteed with revenue from the Riverboat Wagering Tax.

Admission Tax revenue from the Orange County riverboat* is to be distributed as follows:

- 25% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 9% to the Historic Hotel Preservation Commission
- 25% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 25% to the Indiana Department of Commerce

The Admission Tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

DISTRIBUTION:

	FY 2000	FY 2001	FY 2002	FY 2003**
Dearborn County	\$7,466,989	\$7,452,246	\$7,448,449	\$4,928,370
Dearborn Co. Convention & Visitor's Bur.	746,692	745,218	744,838	492,833
East Chicago	5,426,295	5,720,828	5,982,314	4,522,337
Evansville	2,039,968	2,121,859	2,126,671	1,752,167
Gary	6,623,385	6,022,791	6,312,402	4,482,070
Hammond	5,810,174	5,410,049	5,294,238	4,334,603
Harrison County	8,446,028	9,516,044	11,480,495	9,124,898
Harrison Co. Convention & Visitor's Bur.	422,298	475,798	574,020	456,241
Indiana Horse Racing Comm.	25,148,521	25,443,943	27,205,284	20,477,690
Lake County	17,859,853	17,153,668	17,588,954	13,339,010
Lake County Convention & Visitor's Bureau	1,785,969	1,715,351	1,758,880	1,200,512
LaPorte County	3,765,163	3,810,663	3,909,273	3,052,403
LaPorte County Convention & Visitor's Bur.	376,513	381,063	390,924	305,238
Lawrenceburg	7,466,989	7,452,246	7,448,449	4,928,370
Mental Health, Division of	3,868,941	3,914,390	4,185,361	3,150,363
Michigan City	3,765,163	3,810,663	3,909,273	3,052,403
NW Ind. Law Enforcement Training Acad.	0	0	0	133,377
Ohio County*	3,334,770	2,956,031	2,638,036	1,871,344
Ohio Co. Convention & Visitor's Bureau	333,474	295,600	263,801	187,133
Rising Sun*	3,334,770	2,956,031	2,638,036	1,871,344

State Fair Commission	5,803,469	5,871,643	6,278,104	4,725,592
Switzerland County	0	1,783,519	4,804,708	3,996,341
Switzerland Co. Convention & Visitor's Bur.	0	89,175	240,233	199,815
Vanderburgh County	2,039,968	2,121,859	2,126,671	1,752,167
Vanderburgh Co. Conv. & Visitor's Bureau	203,995	212,184	212,665	175,215
Total	\$116,069,385	\$117,432,859	\$125,562,078	\$94,511,836

*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.

**On August 4, 2003, \$31,050,241.87 was distributed from the Property Tax Replacement Fund to the local units and state agencies receiving Admission Tax distributions listed in the table above. The sum of the actual FY 2003 distributions listed in the table above and the supplemental distributions is equal to the FY 2002 distributions.

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; or the operating agent of the Orange County riverboat.

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

RATE: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25 M and under	15%
Over \$25 M up to \$50 M	20%
Over \$50 M up to \$75 M	25%
Over \$75 M up to \$150 M	30%
Over \$150 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2000	FY 2001	FY 2002	FY 2003
Argosy/Lawrenceburg	12/13/96	\$65,606,370	\$67,951,676	\$71,103,492	\$116,736,892
Aztar/Evansville	12/8/95	19,232,037	18,638,011	19,091,771	25,227,605
Belterra/Switzerland County	10/27/00	0	12,026,185	20,584,118	29,119,605
Blue Chip/Mich. City	8/22/97	34,515,283	35,240,427	38,358,992	59,009,313
Caesar's/Harrison County	11/20/98	34,454,674	38,417,382	47,938,598	77,836,774
Horseshoe/Hammond	6/29/96	46,484,884	48,845,583	54,826,673	100,117,795
Grand Victoria/Rising Sun	10/4/96	30,465,602	27,673,887	26,590,500	32,913,616
Majestic Star/Gary	6/11/96	23,451,105	23,514,828	24,347,664	32,777,787
Harrah's/East Chicago	4/18/97	46,587,058	50,883,409	53,979,089	82,891,135
Trump/Gary	6/11/96	25,879,634	23,584,471	24,993,336	29,806,483
Total		\$326,676,647	\$346,775,859	\$381,814,233	\$586,437,005

*first day of full-time operation

DISTRIBUTION: The Department of State Revenue deposits wagering tax revenue in the State Gaming Fund. Funds are first appropriated to the Indiana Gaming Commission to administer riverboat gaming. From the remaining funds the first \$33 M each fiscal year is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the revenue sharing set aside, 25% of the remainder up to the FY 2002 distribution level is distributed to the local units listed in the table below. The remaining wagering tax revenue is distributed to the Property Tax Replacement Fund (PTRF). From the revenue distributed to the PTRF, an amount is distributed annually to the Build Indiana Fund (BIF). This total is equal to \$250 M minus amounts deposited in the BIF from Lottery profits, pari-mutuel taxes, and tax and fee revenue from charitable gaming. In the event that Admission Tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, Wagering Tax revenue in the PTRF will be utilized to make up the difference.

Wagering Tax revenue from the Orange County riverboat* is distributed as follows:

- 10% to Orange County
- 10% divided equally between French Lick and West Baden Springs
- 5% to the Historic Hotel Preservation Commission
- 37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund**
- 37.5% to the Property Tax Replacement Fund

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

**Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund.

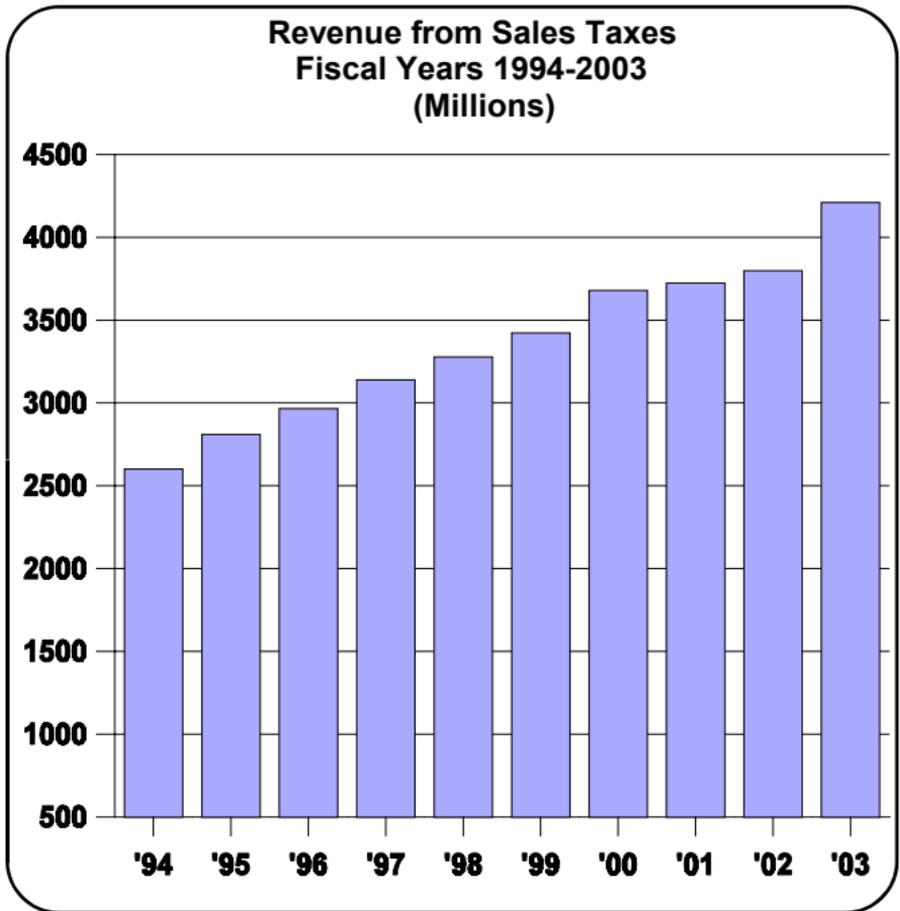
DISTRIBUTION:

	FY 2000	FY 2001	FY 2002	FY 2003
Property Tax Replacement Fund	\$0	\$0	\$0	\$294,677,558
Local Revenue Sharing*	0	0	0	33,000,000
Build Indiana Fund	246,114,118	260,193,774	285,139,922	136,209,071
East Chicago	11,667,854	12,811,241	13,549,654	13,549,654
Evansville	4,880,172	4,697,355	4,760,340	4,760,340
Gary	12,551,339	11,799,781	12,269,626	12,269,626
Hammond	11,755,768	12,134,289	13,749,023	13,749,023
Harrison Co.	8,311,584	9,640,751	11,767,667	11,767,667
Lawrenceburg	16,474,535	17,107,483	17,686,963	17,686,963
Michigan City	8,670,722	8,816,168	9,556,783	9,556,783
Rising Sun	7,726,066	7,091,650	6,595,316	6,595,316
Switzerland Co.	0	2,632,539	5,111,269	5,111,269
Total	\$328,152,158	\$346,925,032	\$380,186,563	\$558,933,270

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

*Under P. L. 224-2003 (Biennial Budget Bill), the FY 2003 amount was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

SALES AND USE TAXES



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: 6% of the sales price, as passed in P.L. 192-2002 (ss).

CREDITS:

- Biodiesel Production
- Biodiesel Sales
- Ethanol Production
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation

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 0.83% 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 (e.g., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

FY	GF	PTRF	PMTF
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
2002	\$2,232,568,119	\$1,528,846,356	\$29,048,081
2003*	\$2,270,542,289	\$1,902,006,575	\$29,588,893

FY	IRSF	CRSF**	TOTAL
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
2002	\$1,528,846	\$6,497,597	\$3,798,488,999
2003*	\$1,548,556	\$6,576,165	\$4,210,262,478

*Includes collections at the 5% and 6% rate.

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

DISTRIBUTION:

49.192% to the State General Fund
 50% to the Property Tax Replacement Fund
 0.635% to the Public Mass Transportation Fund
 0.033% to the Industrial Rail Service Fund
 0.14% to the Commuter Rail Service Fund

P.L. 192-2002 (ss) changed the distribution of Sales Tax revenue. Prior to Jan 1, 2003, Sales Tax revenue had been distributed as follows:

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 Fund
 0.17% to the Commuter Rail Service Fund

NOTE: Sales Tax refunds 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. 6000-187800-40010;
 State Forestry, IC 14-23-3-3 3430-130800-40010

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: State Fair: \$0.0011 per \$100 Assessed Value;
 State Forestry: \$0.0022 per \$100 Assessed Value.

ADMINISTRATION: Department of Local Government Finance

REVENUE:

<u>FY</u>	<u>State Fair</u>	<u>State Forestry</u>	<u>Total</u>
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
2002	\$2,175,581	\$4,114,823	\$6,290,404
2003*	\$1,537,918	\$2,969,335	\$4,507,253

*FY 2003 collections were reduced as a result of property tax billing delays in CY 2003.

DISTRIBUTION:

State Fair: State Fair Fund.

State Forestry: State Forestry Fund receives amount generated by \$0.00216 tax rate.

State Budget Agency receives amount generated by \$0.00004 tax rate for DLGF database management.

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 State 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

<u>Age</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
0-4	\$.04/lb	\$.065/lb	\$.09/lb	\$.0175/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 federal law or the Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

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, Department of State Revenue

REVENUE:	FY 1999	\$392,900
	FY 2000	\$430,000
	FY 2001	\$513,773
	FY 2002	\$548,887
	FY 2003	\$649,665

DISTRIBUTION: Revenues are distributed on a quarterly basis to the county where the aircraft is usually located when it is not being operated. 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 State Revenue

REVENUE:	FY 1999	\$8,914,027
	FY 2000	\$8,101,894
	FY 2001	\$9,846,819
	FY 2002	\$9,126,730
	FY 2003	\$9,500,874

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 VEHICLE EXCISE TAX

IC 6-6-5.5

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 Commercial Vehicle Excise Tax (CVET) 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 were 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 State 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
	FY 2002	\$51,994,234
	FY 2003	\$54,079,060

ADMINISTRATION: Department of State 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, Department of State 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 1999	\$1,209,898
	FY 2000	\$4,567,454
	FY 2001	\$4,527,731
	FY 2002	\$4,247,037
	FY 2003	\$4,457,029

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 does not 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. Daviess County CAGIT, Elkhart County CAGIT, and Marshall County CAGIT may be imposed at 1.15%, 1.2%, or 1.25% for the construction of new jail or juvenile facilities or the repair of existing facilities. Union County CAGIT may be imposed at 1.25% rate in order to fund repairs/renovation to the Union County courthouse.

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

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with refunds accounted for, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CAGIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

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, Pulaski County, Marshall County, Elkhart County, and Daviess County; and for courthouse repairs in Union 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
0.5%	50%	50%
0.75%	33-1/3%	66-2/3%
1.0%	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 October 2, of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

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

County	FY 2004 % Rate	CY 2003 Cert. Distribution	CY 2004 Cert. Distribution
1 BARTHOLOMEW	1.000	15,003,296	13,503,190
2 BENTON	1.000	1,379,537	1,241,532
3 BLACKFORD	1.000	1,975,505	1,777,877
4 BROWN	1.000	2,745,163	2,470,687
5 CARROLL	1.000	3,296,497	2,993,930
6 CASS	1.000	6,237,777	5,480,985
7 CLARK	1.000		14,651,971
8 CLAY	1.250	3,761,506	4,355,555
9 CLINTON	1.000	5,174,566	4,688,887
10 CRAWFORD	0.750	935,327	887,972
11 DAVIESS	1.250	4,613,195	4,613,195
12 DECATUR	1.000	4,088,799	3,679,834
13 DEKALB	1.000	7,187,799	6,430,738
14 ELKHART	1.250	32,230,860	36,876,043
15 FLOYD	0.750		11,144,858
16 FOUNTAIN	1.000	2,624,671	2,387,745
17 FRANKLIN	1.000	3,689,859	3,321,022
18 FULTON	1.000	3,053,221	2,836,270
19 HANCOCK	1.000	12,856,898	12,388,002
20 HARRISON	0.750	4,324,127	4,333,291
21 HENDRICKS	1.000	23,281,759	24,749,023
22 HUNTINGTON	1.000	6,356,169	5,720,586
23 JACKSON	1.100	7,317,823	6,586,164
24 JASPER	1.000	4,711,121	4,566,451
25 JAY	1.000	2,803,125	2,522,760
26 JENNINGS	1.000	3,833,374	3,450,051
27 JOHNSON	1.000	24,506,293	24,503,629
28 LAGRANGE	1.000	4,892,333	4,403,310
29 LAPORTE	0.500	9,158,255	8,601,564
30 LAWRENCE	1.000	6,990,513	6,291,334
31 MARSHALL	1.250	7,258,296	6,689,074
32 MORGAN	1.000	12,181,420	11,488,178
33 NEWTON	1.000	2,143,144	1,977,522
34 NOBLE	1.000	7,497,480	6,545,812
35 OHIO	1.000	902,276	855,529
36 ORANGE	1.000	2,537,227	2,264,600
37 OWEN	1.000	2,849,886	2,689,642
38 PARKE	1.000	2,197,804	1,977,979
39 PULASKI	1.300	2,682,228	2,344,361

40 PUTNAM	1.000	5,233,854	4,929,789
41 RANDOLPH	1.000	3,095,991	3,085,744
42 RIPLEY	1.000	4,535,689	4,539,318
43 RUSH	1.000	2,221,396	2,221,396
44 SHELBY	1.000	7,650,490	6,885,471
45 STARKE	0.500	1,470,407	1,323,372
46 STEUBEN	1.000	5,849,815	5,246,672
47 TIPTON	1.000	3,142,377	2,828,177
48 UNION	1.250	1,294,346	1,213,268
49 VIGO	0.750		11,044,639
50 WABASH	1.000	5,500,882	4,988,978
51 WARREN	1.000	1,319,111	1,230,955
52 WASHINGTON	1.000	3,588,818	3,410,758
53 WAYNE	1.250	13,296,421	13,231,523
54 WELLS	1.000	4,885,783	4,338,076
55 WHITE	1.000	3,912,767	3,570,430
56 WHITLEY	1.000	5,558,375	5,002,513

\$321,835,651 \$347,382,234

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
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
2001	\$2,692,602	\$27,319,739	\$30,012,341
2002	\$2,760,140	\$28,273,527	\$31,033,667

REVENUE: CY 2002

<u>County</u>	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
Allen	358,600	3,024,870	3,383,470
Brown	20,661	257,363	278,024
Daviess	45,646	239,624	285,270
Dubois	100,725	664,858	765,583
Fayette	37,878	558,615	596,493
Fountain	38,176	255,329	293,505
Gibson	26,064	511,684	537,748
Howard	71,306	1,528,582	1,599,888
Jay	69,449	278,922	348,370
Marion	955,239	12,988,378	13,943,617
Monroe	50,508	1,475,777	1,526,284
Montgomery	89,324	520,316	609,640
Noble	118,564	440,078	558,642
Owen	35,695	250,368	286,064
Parke	61,575	236,738	298,313
Perry	28,228	263,233	291,461
Posey	110,802	437,261	548,063
Putnam	95,820	507,040	602,861
Rush	43,848	259,789	303,637
Sullivan	73,117	289,625	362,742
Union	16,570	71,893	88,464
Vanderburgh	120,256	1,121,249	1,241,505
Vermillion	61,434	161,969	223,403
Vigo	83,377	1,244,996	1,328,373
Warrick	47,279	684,970	732,249
Total	\$2,760,140	\$28,273,527	\$31,033,667

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 does not 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 State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1, of the current year. This amount, with accounted refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of COIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

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.

**County Option Income Tax (COIT)
Certified Distributions and Rates**

County	FY 2004 % Rate	CY 2003 Cert. Distribution	CY 2004 Cert. Distribution
1 ADAMS	0.600	3,310,276	2,799,524
2 ALLEN	0.600	39,976,751	35,980,836
3 BOONE	1.000	13,710,222	12,978,635
4 DEARBORN	0.600	5,294,406	5,122,170
5 DELAWARE	0.600	11,011,866	10,104,172
6 DUBOIS	0.600	4,937,137	4,437,528
7 FAYETTE	1.000	4,004,477	3,454,543
8 GRANT	1.000	10,909,790	9,819,040
9 GREENE	1.000	4,408,552	3,967,503
10 HAMILTON	1.000	83,691,946	66,021,319
11 HENRY	1.000	8,324,140	7,347,961
12 HOWARD	0.700	11,899,212	10,947,522
13 KNOX	0.300	962,000	1,088,619
14 KOSCIUSKO	0.700	9,906,064	8,915,284
15 MADISON	1.000	22,188,773	19,970,018
16 MARION	0.700	117,619,594	110,607,088
17 MARTIN	0.800	1,167,523	1,099,460
18 MIAMI	0.600	3,362,346	2,977,051
19 MONROE	1.000	19,435,910	18,630,936
20 MONTGOMERY	1.000	5,939,856	5,345,837
21 PERRY	0.500	1,388,203	1,232,005
22 SCOTT	1.000	3,099,430	3,021,349
23 SPENCER	0.300	955,969	921,292
24 ST. JOSEPH	0.600	28,136,084	26,536,784
25 SWITZERLAND	1.000	1,107,518	1,139,992
26 TIPPECANOE	0.600	14,944,673	14,563,329
27 VANDERBURGH	1.000	<u>31,140,662</u>	<u>31,205,744</u>
		\$462,833,380	\$420,235,541

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. Knox County may impose a maximum CEDIT rate of 0.5% to construct a jail or renovate an existing jail. Beginning in CY 2003, counties may exceed the CEDIT rate limit and the combined CAGIT/CEDIT and COIT/CEDIT rate limits by up to 0.25% to provide additional Homestead Credits to mitigate the effects on homeowners of a 100% business inventory deduction.

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

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, less refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CEDIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but are deposited in the county civil taxing unit's rainy day fund.

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. Counties may also use a portion of CEDIT revenues to provide additional Homestead Credits up to the total amount of the residential tax shift in the county resulting from a 100% inventory deduction.

Before October 2 of each year, the Department of State 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 2004 % Rate	CY 2003 Cert. Distribution	CY 2004 Cert. Distribution
1 ADAMS	0.520	2,206,851	2,400,690
2 ALLEN	0.400	26,651,168	25,541,664
3 BENTON	0.250	344,884	331,866
4 BLACKFORD	0.250	493,876	451,546
5 BROWN	0.250	686,291	663,146
6 CARROLL	0.100	329,650	299,130
7 CASS	0.500	1,559,444	2,739,054
8 CLARK	0.250		3,662,993
9 CLINTON	0.250	1,218,129	1,170,238
10 CRAWFORD	0.250	261,044	266,747
11 DECATUR	0.250	1,022,199	968,593
12 DEKALB	0.250	1,796,950	1,624,565
13 DELAWARE	0.200	3,670,622	3,364,944
14 DUBOIS	0.400	3,291,425	2,961,742
15 ELKHART	0.250	8,057,716	8,119,750
16 FAYETTE	0.370		1,278,181
17 FLOYD	0.400	4,516,063	5,943,924
18 FRANKLIN	0.250	922,465	928,407
19 FULTON	0.430	532,532	1,181,886
20 GIBSON	0.500	2,475,502	2,657,515
21 GRANT	0.250		2,478,010
22 HANCOCK	0.150	1,928,535	1,872,360
23 HARRISON	0.250	1,441,376	1,470,525
24 HENDRICKS	0.250	5,820,440	6,171,784
25 HOWARD	0.200	3,399,774	3,120,794
26 HUNTINGTON	0.250	1,589,042	1,434,292
27 JACKSON	0.250	1,663,142	1,575,579
28 JAY	0.250	678,210	638,679
29 JENNINGS	0.250	958,344	913,384
30 KNOX	0.500	1,313,518	1,349,617
31 KOSCIUSKO	0.300	4,245,456	3,993,990
32 LAGRANGE	0.250	1,223,083	1,133,346
33 LAPORTE	0.450	8,242,430	8,044,773
34 MARTIN	0.200	293,933	277,441
35 MIAMI	0.440	1,355,238	2,178,804
36 MORGAN	0.070		806,281
37 NOBLE	0.250	1,874,370	1,724,090
38 ORANGE	0.250	634,307	566,870
39 OWEN	0.250	710,721	672,247
40 PARKE	0.250	549,451	519,348
41 PERRY	0.500	1,356,257	1,220,659
42 PIKE	0.400	752,031	725,745

Local Taxes

43 PORTER	0.250		7,268,348
44 PULASKI	0.430	515,813	764,850
45 PUTNAM	0.250	1,308,464	1,244,388
46 RANDOLPH	0.500	1,865,566	1,646,035
47 RIPLEY	0.250	1,133,922	1,142,675
48 RUSH	0.250	720,044	623,523
49 SCOTT	0.160		483,416
50 SHELBY	0.250	1,912,622	1,772,649
51 SPENCER	0.500	1,593,281	1,585,794
52 STARKE	0.500	1,470,407	1,290,755
53 STEUBEN	0.250	1,462,453	1,266,360
54 ST. JOSEPH	0.200	9,378,695	9,106,517
55 TIPPECANOE	0.400	9,963,116	9,717,237
56 TIPTON	0.250	785,594	722,295
57 UNION	0.250	258,869	255,070
58 VERMILLION	0.100	243,557	284,139
59 VIGO	0.500		7,363,093
60 WABASH	0.500	1,375,220	2,540,222
61 WARREN	0.250	325,678	314,104
62 WARRICK	0.500	5,689,494	5,747,900
63 WASHINGTON	0.500	897,204	1,715,279
64 WAYNE	0.250	2,659,284	2,496,931
65 WELLS	0.450	1,221,445	1,950,837
66 WHITE	0.250	978,193	893,806
67 WHITLEY	0.200	1,111,675	1,040,793
		<u>\$146,937,065</u>	<u>\$172,682,211</u>

ENTERTAINMENT FACILITIES ADMISSIONS TAX

IC 6-9-34

TAXPAYERS: Persons attending a private event at an outdoor facility* with a minimum capacity of 10,000 persons.

TAX BASE: Paid admission on tickets purchased at box office or authorized agent of the facility.

RATE: \$0.50 per paid admission.

PROCEDURE: Persons selling tickets collect the tax as agents of the city. The revenue is remitted by the agent to the city fiscal officer within 20 days of the end of the month of collection.

ADMINISTRATION: City fiscal officer

EXEMPTIONS: Events held by education institutions, religious organizations, charitable organizations, events sold on a per-vehicle basis.

REVENUE/DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used for highway improvements and sewer to and from the facility and payment on bonds or leases entered into for such improvements.

The General Assembly passed P.L. 254-2003 allowing the local option to adopt the tax. Collection would begin after December 31 of the year of passage of a local ordinance, or a later date specified in the ordinance.

*Facility must be located in a geographic area that has been annexed by the city before the adoption of the tax ordinance.

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. Effective 1/1/2004, this includes food or beverages sold in a heated state or heated by seller. The tax also includes foods where two or more food ingredients are combined by seller as single item (with certain exceptions), and food sold with eating utensils provided by seller.

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

RATE: 1% of the sale price.

PROCEDURE: The tax is paid to the Department of State 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, Department of State Revenue

REVENUE:

Unit	Code Cite	Purpose	FY 2003 Revenue
1 Allen Co.	6-9-33	Supplemental Coliseum Improvement Fund*	\$4,514,138
2 Brownsburg, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	242,633
3 Delaware Co.	6-9-21	Civic Center	1,640,338
4 Henry Co.	6-9-25	**	404,323
5 Madison Co.	6-9-26	***	1,353,834
6 Marion Co.	6-9-12	Capital Improvements	15,456,207
7 Mooresville, Morgan Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	335,048
8 Nashville, Brown Co.	6-9-24	Public Parking and Restrooms	121,850
9 Plainfield, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	522,784
10 Shipshewana, LaGrange Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	82,675
11 Vanderburgh Co.	6-9-20	Airport Terminal****	<u>3,164,592</u>
TOTAL			\$27,838,422

* Supplemental Coliseum Improvement Fund (SCIF) began receiving revenue in August 2000, replacing the Coliseum Expansion Fund (CEF). The CEF had total revenue of \$3,849.62 for FY 2003.

** Revenue may be used for various economic development and tourism projects. Current law provides that the tax council will be abolished Jan. 1, 2005.

*** Anderson Economic Development Fund, Juvenile Detention Center, and County General Fund for Economic Development.

**** Vanderburgh Co. 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 State Revenue at the same time as Sales Tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Department of State Revenue

REVENUE & DISTRIBUTION: See following table.

INNKEEPER'S TAX

County	Code Cite	Rate	Eff. Date	Use	FY 2003 Collections
1 Allen -- 1,2	6-9-9-3	0.06	01/01/72	Capital Improvement Fund	2,770,238
2 Bartholomew	6-9-18-3	0.05	03/01/89	Convention, Visitor, and Tourism Promotion Fund	691,548
3 Boone	6-9-18-3	0.05	11/01/93	Convention, Visitor, and Tourism Promotion Fund	178,126
4 Brown	6-9-14-6	0.05	01/01/84	Convention, Visitor, and Tourism Promotion Fund	501,137
5 Clark -- 1	6-9-3-4	0.04	08/01/84	75% Conv. & Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	817,833
6 Crawford	6-9-18-3	0.05	07/01/94	Convention, Visitor, and Tourism Promotion Fund	48,520
7 Daviess	6-9-18-3	0.05	07/01/88	Convention, Visitor, and Tourism Promotion Fund	114,481
8 Dearborn	6-9-18-3	0.05	4/18/95	Convention, Visitor, and Tourism Promotion Fund	420,233
9 Decatur	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	98,777
10 DeKalb	6-9-18-3	0.05	07/01/99	Convention, Recreation, and Visitor Promotion Fund	226,053
11 Delaware	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	425,914
12 Dubois	6-9-18-3	0.03	01/01/92	Convention, Visitor, and Tourism Promotion Fund	232,668
13 Elkhart	6-9-19-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	1,034,219
14 Floyd -- 1	6-9-3-4	0.04	08/0184	75% Conv. & Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	155,352
15 Franklin	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	84,090
16 Fulton	6-9-18-3	0.03	05/23/00	Convention, Visitor, and Tourism Promotion Fund	33,891
17 Gibson	6-9-18-3	0.05	07/01/97	Convention, Visitor, and Tourism Promotion Fund	147,661

						FY 2003
County	Code Cite	Rate	Eff. Date	Use	Collections	
18	Grant	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	220,327
19	Hamilton	6-9-18-3	0.03	07/01/89	Convention, Visitor, and Tourism Promotion Fund	847,252
20	Hancock	6-9-18-3	0.04	01/1/02	Convention, Visitor, and Tourism Promotion Fund	154,010
21	Harrison -- 1	6-9-18-3	0.04	12/01/86	Convention, Visitor, and Tourism Promotion Fund	383,207
22	Hendricks	6-9-18-3	0.05	01/01/98	Convention, Visitor, and Tourism Promotion Fund	508,981
23	Henry	6-9-18-3	0.05	06/01/89	Convention, Visitor, and Tourism Promotion Fund	115,691
24	Howard	6-9-16-6	0.05	07/01/81	Convention and Visitor Promotion Fund	467,563
25	Huntington	6-9-18-3	0.05	01/01/94	Convention, Visitor, and Tourism Promotion Fund	130,600
26	Jackson -- 3	6-9-32-3	0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	256,434
27	Jay	6-9-18-3	0.05	01/01/01	Convention, Recreation, and Visitor Promotion Fund	49,076
28	Jefferson -- 1	6-9-15-6	0.05	07/01/81	Convention and Tourism Fund	168,435
29	Jennings	6-9-18-3	0.05	01/01/95	Convention, Visitor, and Tourism Promotion Fund	37,524
30	Knox	6-9-18-3	0.03	08/01/93	Convention, Visitor, and Tourism Promotion Fund	111,831
31	Kosciusko	6-9-18-3	0.05	01/01/87	Convention, Visitor, and Tourism Promotion Fund	193,813
32	LaGrange	6-9-18-3	0.05	07/01/93	Convention, Visitor, and Tourism Promotion Fund	299,566
33	Lake	6-9-2-1	0.05	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	1,946,895
34	Laporte	6-9-6-6	0.05	01/01/79	Convention, Tourism, and Recreation Fund	713,563
35	Lawrence	6-9-18-3	0.03	11/19/91	Convention, Visitor, and Tourism Promotion Fund	110,891
36	Madison	6-9-17-3	0.05	07/01/82	Convention, Visitor, and Tourism Promotion Fund	392,194

						FY 2003
County	Code Cite	Rate	Eff. Date	Use	Collections	
37 Marion -- 1	6-9-8-3	0.06	01/01/76	Capital Improvement Fund	19,343,871	
38 Marshall	6-9-18-3	0.03	04/01/91	Convention, Visitor, and Tourism Promotion Fund	148,299	
39 Monroe	6-9-4-6	0.05	07/01/82	Innkeepers Tax Fund -- 5	1,327,202	
40 Montgomery	6-9-18-3	0.03	06/01/86	Convention, Visitor, and Tourism Promotion Fund	143,996	
41 Noble	6-9-18-3	0.05	02/04/02	Convention, Recreation, and Visitor Promotion Fund	84,223	
42 Ohio	6-9-18-3	0.05	08/01/96	Convention, Visitor, and Tourism Promotion Fund	105,251	
43 Orange	6-9-18-3	0.02	01/01/99	Convention, Visitor, and Tourism Promotion Fund	114,538	
44 Parke	6-9-18-3	0.05	08/01/92	Convention, Visitor, and Tourism Promotion Fund	117,473	
45 Perry	6-9-18-3	0.05	09/01/95	Convention, Visitor, and Tourism Promotion Fund	107,053	
46 Porter	6-9-18-3	0.05	01/01/86	Convention, Visitor, and Tourism Promotion Fund	720,519	
47 Putnam	6-9-18-3	0.05	09/01/89	Convention, Visitor, and Tourism Promotion Fund	200,946	
48 Ripley	6-9-18-3	0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	50,753	
49 St. Joseph	6-9-1-5	0.06	01/01/73	Convention and Exhibition Center Fund	2,855,475	
50 Scott -- 1	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	191,869	
51 Shelby -- 1	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	137,728	
52 Spencer -- 1	6-9-18-3	0.03	06/01/94	Convention, Visitor, and Tourism Promotion Fund	115,467	
53 Steuben	6-9-18-3	0.05	06/01/94	Convention, Visitor, and Tourism Promotion Fund	375,424	
54 Sullivan	6-9-18-3	0.02	01/01/94	Convention, Visitor, and Tourism Promotion Fund	10,888	
55 Switzerland	6-9-18-3	0.05	01/01/92	Convention, Visitor, and Tourism Promotion Fund	249,669	
56 Tippecanoe	6-9-7-6	0.05	09/01/86	Innkeepers Tax Fund -- 6	1,438,289	
57 Vanderburgh	6-9-2.5-6	0.06	07/01/83	41.7% C&V Prom. Fund; 25% Tour. Cap. Imp. Fund; 33.3% Convention Center Operating Fund	1,892,816	

						FY 2003
County	Code Cite	Rate	Eff. Date	Use		
						Collections
58	Vermillion	6-9-18-3	0.05	06/01/96	Convention, Visitor, and Tourism Promotion Fund	8,239
59	Vigo	6-9-11-6	0.04	08/01/80	Convention and Visitor Promotion Fund	761,326
60	Wabash	6-9-18-3	0.05	01/01/93	Convention, Visitor, and Tourism Promotion Fund	82,082
61	Washington	6-9-18-3	0.04	09/01/02	Convention, Visitor, and Tourism Promotion Fund	3,739
62	Wayne	6-9-10-6	0.05	07/01/80	Convention and Tourism Fund	442,870
63	White	6-9-10.5-6	0.03	07/01/97	Lake Enhancement Fund	155,033
TOTAL						\$46,273,631

- 1 - Remitted to the Department of State 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.

PROPERTY TAXES

DEFINITION OF PROPERTY TAX TERMS

Assessed Valuation: Before 2002, Assessed Value was equal to 33-1/3% of the true tax value of property. Currently, Assessed Value equals 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 operating tax levies attributable to real property and non-business personal property 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, school capital projects funds, cumulative building funds, or excessive levies established in 1983 or in some cases 1984 or after. Beginning with taxes paid in CY 2003, the state funds an additional PTRC that is equal to 60% of the school general fund gross levy.

Homestead Credit: A credit against a taxpayer's net property tax liability on qualifying funds that reduces the amount of tax owed by 20% 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 50% of the Sales Tax receipts and 14% of receipts from the Individual Adjusted Gross Income Tax. Revenue is used to fund a portion of school expenses, and to reduce property tax liabilities through payment of the Property Tax Replacement Credit and 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 property tax is levied.

True Tax Value: The term used in determining the assessed valuation of property. The rules of the Department of Local Government Finance 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 personal 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; raw materials and work-in-process inventory that will be incorporated into goods that will be shipped out of state; 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 sanatorium; 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 levies on real property and non-business personal property) (Beginning in 2003, the state also pays a PTRC equal to 60% of the gross school general fund levy.)

Payments:	CY 1998	\$759,511,424
	CY 1999	\$790,692,955
	CY 2000	\$829,613,558
	CY 2001	\$886,487,873
	CY 2002	\$912,700,017

State Homestead Credit (Beginning in 2003, Homestead Credit is equal to 20% of the net levy on qualifying funds.)

			<u>Credit %</u>
Payments:	CY 1998	\$164,842,873	10%
	CY 1999	\$175,646,530	10%
	CY 2000	\$184,478,525	10%
	CY 2001	\$195,489,317	10%
	CY 2002	\$209,016,960	10%

(Counties that adopt the County Option Income Tax [COIT] may provide up to 8% in additional homestead credits paid from COIT revenues. The 8% maximum rate is adjustable to negate the effects of using only operating funds as a base for calculation.)

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

CURRENT PROPERTY TAX CONTROLS: Beginning in CY 2003, a local taxing unit's maximum permissible tax levy increases each year by the six-year average growth in Indiana non-farm personal income. A unit may appeal this amount if its assessed value growth exceeds the statewide AV growth by at least 3%. Units may file petitions with the Department of Local Government Finance for increases in maximum levies. The Department 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 \$0.0167 per \$100 AV.
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.
12. Township fire protection for townships that borrow funds for three consecutive years.
13. To make permanent the annual PTRC reallocation appeals in the city of Goshen.
14. Cost of purchasing, expanding, or upgrading a voting system.

PROCEDURE: Property tax payments are based on AV and tax rates. 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 Department of Local Government Finance 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 Indiana Board of Tax Review reviews assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance; Indiana Board of Tax Review

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 \$144,000 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 \$113,000.

	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	\$163,000 maximum assessed value.
8.	Homestead Standard Deduction IC 6-1.1-12-37	Automatic for those who receive the Homestead Credit	\$35,000	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

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS																																																																																																																																															
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.)	<p>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.</p> <table border="1" data-bbox="953 484 1689 764"> <thead> <tr> <th colspan="11">Duration of Deduction-----</th> </tr> <tr> <th>Year</th> <th><u>1</u></th> <th><u>2</u></th> <th><u>3</u></th> <th><u>4</u></th> <th><u>5</u></th> <th><u>6</u></th> <th><u>7</u></th> <th><u>8</u></th> <th><u>9</u></th> <th><u>10</u></th> </tr> </thead> <tbody> <tr> <td>1st</td> <td>100%</td> </tr> <tr> <td>2nd</td> <td>0%</td> <td>50%</td> <td>66%</td> <td>75%</td> <td>80%</td> <td>85%</td> <td>85%</td> <td>88%</td> <td>88%</td> <td>90%</td> </tr> <tr> <td>3rd</td> <td></td> <td>0%</td> <td>33%</td> <td>50%</td> <td>60%</td> <td>66%</td> <td>71%</td> <td>75%</td> <td>77%</td> <td>80%</td> </tr> <tr> <td>4th</td> <td></td> <td></td> <td>0%</td> <td>25%</td> <td>40%</td> <td>50%</td> <td>57%</td> <td>63%</td> <td>66%</td> <td>70%</td> </tr> <tr> <td>5th</td> <td></td> <td></td> <td></td> <td>0%</td> <td>20%</td> <td>34%</td> <td>43%</td> <td>50%</td> <td>55%</td> <td>60%</td> </tr> <tr> <td>6th</td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>25%</td> <td>29%</td> <td>38%</td> <td>44%</td> <td>50%</td> </tr> <tr> <td>7th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>14%</td> <td>25%</td> <td>33%</td> <td>40%</td> </tr> <tr> <td>8th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>13%</td> <td>22%</td> <td>30%</td> </tr> <tr> <td>9th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>11%</td> <td>20%</td> </tr> <tr> <td>10th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>10%</td> </tr> <tr> <td>11th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> </tr> </tbody> </table>	Duration of Deduction-----											Year	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	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%	Deduction available in an area designated as an Economic Revitalization area.
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	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
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.	<p>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.</p> <table border="1" data-bbox="949 594 1692 876"> <thead> <tr> <th colspan="11">Duration of Deduction-----</th> </tr> <tr> <th>Year</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> </tr> </thead> <tbody> <tr> <td>1st</td> <td>100%</td> </tr> <tr> <td>2nd</td> <td>0%</td> <td>50%</td> <td>66%</td> <td>75%</td> <td>80%</td> <td>85%</td> <td>85%</td> <td>88%</td> <td>88%</td> <td>90%</td> </tr> <tr> <td>3rd</td> <td></td> <td>0%</td> <td>33%</td> <td>50%</td> <td>60%</td> <td>66%</td> <td>71%</td> <td>75%</td> <td>77%</td> <td>80%</td> </tr> <tr> <td>4th</td> <td></td> <td></td> <td>0%</td> <td>25%</td> <td>40%</td> <td>50%</td> <td>57%</td> <td>63%</td> <td>66%</td> <td>70%</td> </tr> <tr> <td>5th</td> <td></td> <td></td> <td></td> <td>0%</td> <td>20%</td> <td>34%</td> <td>43%</td> <td>50%</td> <td>55%</td> <td>60%</td> </tr> <tr> <td>6th</td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>25%</td> <td>29%</td> <td>38%</td> <td>44%</td> <td>50%</td> </tr> <tr> <td>7th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>14%</td> <td>25%</td> <td>33%</td> <td>40%</td> </tr> <tr> <td>8th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>13%</td> <td>22%</td> <td>30%</td> </tr> <tr> <td>9th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>11%</td> <td>20%</td> </tr> <tr> <td>10th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> <td>10%</td> </tr> <tr> <td>11th</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0%</td> </tr> </tbody> </table>	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%	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.
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	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION**	LIMITATIONS
19.	County Option Inventory Deduction IC 6-1.1-12-41	All business inventory in the County	100% of the inventory's AV	Available for assessment years 2003, 2004, and 2005.
20.	Statewide Inventory Deduction IC 6-1.1-12-42	All business inventory in the State	100% of the inventory's AV	Automatic for assessment years beginning in 2006.

*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.

NOTE: The 2001 Pay 2002 table from last year has been reprinted in this year's handbook edition. Data for taxes paid in 2003 will not be available until all counties prepare tax bills and abstracts. The 2003 and 2004 tables will both appear in the next edition assuming all data are available by time of publication.

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2001 Payable 2002**

<u>PERSONAL PROPERTY:</u>	<u>Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
Business Personal Property:				
Business Inventory:				
Commercial & Industrial	\$ 13,711,743,620	7.48%	\$ 433,256,130	8.09%
Agricultural	456,594,200	0.25%	10,158,124	0.19%
Utilities - locally assessed	304,595,210	0.17%	8,634,820	0.16%
Sub-total	\$ 14,472,933,030	7.89%	\$ 452,049,074	8.44%
Business Depreciable Assets:				
Commercial & Industrial	\$ 24,260,864,640	13.23%	\$ 820,871,788	15.32%
Agricultural	1,040,566,390	0.57%	23,364,715	0.44%
Utilities - locally assessed	466,155,770	0.25%	20,386,060	0.38%
Sub-total	\$ 25,767,586,800	14.05%	\$ 864,622,563	16.14%
 Total Business Personal Property	 \$ 40,240,519,830	 21.94%	 \$1,316,671,637	 24.58%

RECAPITULATION OF ALL PROPERTY:

Commercial and Industrial	77,867,385,100	42.46%	2,590,932,954	48.36%
Residential and Individual	77,242,398,230	42.12%	2,035,028,798	37.99%
Agricultural	17,652,045,630	9.63%	405,528,270	7.57%
Utilities	10,629,005,240	5.80%	325,926,586	6.08%
TOTAL ALL PROPERTY	\$ 183,390,834,200	100.00%	\$ 5,357,416,608	100.00%

Source: County Auditor Abstracts; Department of Local Government Finance.

Notes: 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.

Beginning in tax year 2001 pay 2002, AV is equal to 100% of true tax value rather than 33-1/3%. Therefore, AV as reported above, is three times greater than the previous year's AV. Tax rates were adjusted to compensate for the AV definitional change.

NOTE: The 2001 Pay 2002 table from last year has been reprinted in this year's handbook edition. Data for taxes paid in 2003 will not be available until budgets, levies, and tax rates are certified for all counties. The 2003 and 2004 tables will both appear in the next edition assuming all data are available by time of publication.

2001 PAY 2002 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	951,316,478	28,237,085	2.9682	4,056,608	24,180,477	2.5418	14.37
Allen	9,984,972,264	331,594,352	3.3209	45,000,332	286,594,020	2.8703	13.57
Bartholomew	2,621,046,960	76,476,215	2.9178	12,554,410	63,921,805	2.4388	16.42
Benton	357,081,015	10,541,142	2.9520	1,782,079	8,759,063	2.4530	16.91
Blackford	321,774,449	12,189,690	3.7883	1,693,855	10,495,835	3.2619	13.90
Boone	1,566,859,926	48,428,304	3.0908	4,792,293	43,636,011	2.7849	9.90
Brown	400,802,745	10,111,963	2.5229	1,733,872	8,378,091	2.0903	17.15
Carroll	614,875,788	18,163,908	2.9541	2,674,010	15,489,898	2.5192	14.72
Cass	980,724,820	34,314,483	3.4989	5,227,350	29,087,133	2.9659	15.23
Clark	2,420,763,030	85,656,984	3.5384	13,189,778	72,467,206	2.9936	15.40
Clay	585,550,170	15,971,939	2.7277	2,978,174	12,993,765	2.2191	18.65
Clinton	852,817,806	28,267,715	3.3146	3,926,332	24,341,383	2.8542	13.89
Crawford	183,258,190	6,431,288	3.5094	1,008,371	5,422,917	2.9592	15.68

County	Assessed Value*	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Davies	727,703,690	22,464,781	3.0871	3,286,925	19,177,856	2.6354	14.63
Dearborn	1,347,980,970	42,426,499	3.1474	6,197,290	36,229,209	2.6877	14.61
Decatur	835,142,899	20,670,491	2.4751	3,267,950	17,402,541	2.0838	15.81
DeKalb	1,401,691,995	39,027,703	2.7843	5,892,272	33,135,431	2.3640	15.10
Delaware	2,512,009,610	109,025,961	4.3402	16,241,613	92,784,348	3.6936	14.90
Dubois	1,512,916,600	39,091,418	2.5838	5,417,532	33,673,886	2.2258	13.86
Elkhart	6,284,613,980	193,251,192	3.0750	29,821,706	163,429,486	2.6005	15.43
Fayette	694,572,923	24,498,349	3.5271	4,009,752	20,488,597	2.9498	16.37
Floyd	1,889,018,870	64,371,836	3.4077	8,915,186	55,456,650	2.9357	13.85
Fountain	458,959,410	11,969,174	2.6079	2,063,081	9,906,093	2.1584	17.24
Franklin	513,893,958	12,596,552	2.4512	2,174,609	10,421,943	2.0280	17.26
Fulton	594,917,107	17,689,287	2.9734	2,792,204	14,897,083	2.5041	15.78
Gibson	1,055,146,685	33,887,067	3.2116	5,213,059	28,674,008	2.7175	15.38
Grant	1,674,446,405	58,457,547	3.4912	9,042,433	49,415,114	2.9511	15.47
Greene	631,249,374	19,737,433	3.1267	2,718,278	17,019,155	2.6961	13.77
Hamilton	9,066,815,572	258,938,164	2.8559	28,519,400	230,418,764	2.5413	11.01
Hancock	1,616,307,715	48,450,540	2.9976	6,698,285	41,752,255	2.5832	13.82
Harrison	878,370,808	20,330,615	2.3146	3,404,216	16,926,399	1.9270	16.74
Hendricks	3,417,552,630	109,681,824	3.2094	12,621,484	97,060,340	2.8401	11.51

County	Assessed Value*	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Henry	1,016,988,120	36,749,866	3.6136	5,357,704	31,392,162	3.0868	14.58
Howard	3,287,330,805	102,837,551	3.1283	15,625,110	87,212,441	2.6530	15.19
Huntington	963,916,522	31,389,756	3.2565	5,315,839	26,073,917	2.7050	16.93
Jackson	1,435,399,520	35,290,895	2.4586	5,699,962	29,590,933	2.0615	16.15
Jasper	1,265,182,062	30,298,072	2.3948	4,452,060	25,846,012	2.0429	14.69
Jay	575,587,010	18,098,326	3.1443	3,025,628	15,072,698	2.6187	16.72
Jefferson	886,215,482	26,694,396	3.0122	4,001,832	22,692,564	2.5606	14.99
Jennings	615,756,837	16,566,529	2.6904	2,423,911	14,142,618	2.2968	14.63
Johnson	3,596,545,790	105,043,485	2.9207	13,692,881	91,350,604	2.5400	13.04
Knox	858,558,080	31,381,168	3.6551	4,796,056	26,585,112	3.0965	15.28
Kosciusko	2,627,394,551	68,397,987	2.6033	9,206,343	59,191,644	2.2529	13.46
LaGrange	991,461,256	23,885,947	2.4092	3,776,968	20,108,979	2.0282	15.81
Lake	9,518,126,716	738,458,789	7.7584	107,359,845	631,098,944	6.6305	14.54
LaPorte	2,882,228,865	111,905,664	3.8826	18,513,202	93,392,462	3.2403	16.54
Lawrence	830,109,240	31,650,834	3.8129	5,280,282	26,370,552	3.1768	16.68
Madison	2,603,696,931	105,620,758	4.0566	16,302,516	89,318,242	3.4304	15.43
Marion	28,314,219,387	1,055,208,598	3.7268	146,686,520	908,522,078	3.2087	13.90
Marshall	1,367,478,907	41,659,775	3.0465	6,966,120	34,693,655	2.5371	16.72
Martin	209,169,703	6,118,136	2.9250	921,182	5,196,954	2.4846	15.06

County	Assessed Value*	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Miami	736,854,067	24,057,938	3.2650	3,457,959	20,599,979	2.7957	14.37
Monroe	2,957,413,767	91,400,911	3.0906	12,506,725	78,894,186	2.6677	13.68
Montgomery	1,334,936,586	42,001,579	3.1463	4,986,005	37,015,574	2.7728	11.87
Morgan	1,651,619,870	42,988,170	2.6028	6,714,915	36,273,255	2.1962	15.62
Newton	470,702,556	14,511,943	3.0830	2,338,262	12,173,681	2.5863	16.11
Noble	1,262,905,750	35,210,881	2.7881	5,580,207	29,630,674	2.3462	15.85
Ohio	137,071,785	3,053,301	2.2275	622,098	2,431,203	1.7737	20.37
Orange	466,057,250	11,174,811	2.3977	1,936,366	9,238,445	1.9823	17.33
Owen	367,741,680	12,440,673	3.3830	1,465,353	10,975,320	2.9845	11.78
Parke	367,285,423	10,638,715	2.8966	1,742,553	8,896,162	2.4221	16.38
Perry	382,180,580	12,927,910	3.3827	1,774,979	11,152,931	2.9182	13.73
Pike	509,115,565	15,401,482	3.0251	2,252,172	13,149,310	2.5828	14.62
Porter	4,711,176,836	173,446,340	3.6816	21,105,589	152,340,751	3.2336	12.17
Posey	1,460,850,198	38,531,099	2.6376	5,922,996	32,608,103	2.2321	15.37
Pulaski	473,247,644	13,666,151	2.8877	2,225,247	11,440,904	2.4175	16.28
Putnam	1,011,738,397	28,495,606	2.8165	3,797,002	24,698,604	2.4412	13.32
Randolph	676,290,149	20,442,218	3.0227	3,358,902	17,083,316	2.5260	16.43
Ripley	728,874,117	18,985,449	2.6048	2,845,585	16,139,864	2.2144	14.99
Rush	531,545,808	15,946,823	3.0001	2,847,100	13,099,723	2.4645	17.85

County	Assessed Value*	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
St. Joseph	5,969,800,000	287,466,560	4.8153	37,361,969	250,104,591	4.1895	13.00
Scott	491,079,705	15,445,911	3.1453	1,895,288	13,550,623	2.7594	12.27
Shelby	1,365,739,054	37,744,724	2.7637	5,766,881	31,977,843	2.3414	15.28
Spencer	1,057,865,660	24,624,937	2.3278	3,567,371	21,057,566	1.9906	14.49
Starke	530,251,775	17,295,417	3.2617	2,489,585	14,805,832	2.7922	14.39
Steuben	1,334,783,144	34,638,633	2.5951	5,032,039	29,606,594	2.2181	14.53
Sullivan	588,077,135	19,443,857	3.3063	2,896,694	16,547,163	2.8138	14.90
Switzerland	187,487,511	5,954,478	3.1759	903,274	5,051,204	2.6942	15.17
Tippecanoe	4,822,001,150	141,614,453	2.9368	17,837,769	123,776,684	2.5669	12.60
Tipton	494,943,766	13,706,231	2.7693	2,322,030	11,384,201	2.3001	16.94
Union	187,747,975	6,010,226	3.2012	872,080	5,138,146	2.7367	14.51
Vanderburgh	4,585,812,210	159,936,528	3.4876	25,831,841	134,104,687	2.9243	16.15
Vermillion	635,809,515	19,350,375	3.0434	2,644,303	16,706,072	2.6275	13.67
Vigo	2,597,228,030	104,262,852	4.0144	16,191,877	88,070,975	3.3910	15.53
Wabash	920,257,855	28,138,850	3.0577	4,835,155	23,303,695	2.5323	17.18
Warren	290,586,338	7,874,770	2.7100	1,387,474	6,487,296	2.2325	17.62
Warrick	1,927,167,585	49,063,018	2.5459	7,198,429	41,864,589	2.1723	14.67
Washington	576,607,600	16,742,119	2.9036	2,630,459	14,111,660	2.4474	15.71
Wayne	1,724,683,918	64,851,339	3.7602	10,959,866	53,891,473	3.1247	16.90

County	Assessed Value*	Gross Levy	Avg. Gross Rate	Less 20% SPTRC	Net Levy	Average Net Rate	Average SPTRC %
Wells	786,259,037	23,200,733	2.9508	3,408,727	19,792,006	2.5172	14.69
White	997,165,061	26,311,275	2.6386	3,722,488	22,588,787	2.2653	14.15
Whitley	877,612,440	24,374,559	2.7774	3,703,095	20,671,464	2.3554	15.19
Total	\$175,987,095,118	\$6,223,581,878	3.5364	\$889,257,409	\$5,334,324,469	3.0311	14.29

*Prior to 2002, AV was equal to 33-1/3% of true tax value. Beginning in 2002, AV equals 100% of true tax value. Tax rates were adjusted to reflect this change.

AUTO TAXES

**MARION COUNTY SUPPLEMENTAL
AUTO RENTAL EXCISE TAX**

IC 6-6-9.7

ACCT. NO. 6000-133800

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 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, Department of State 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 1999	\$1,667,816
	FY 2000	\$1,658,669
	FY 2001	\$1,883,673
	FY 2002	\$1,950,391
	FY 2003	\$1,772,456

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 Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission.

A disabled veteran or surviving spouse who does not use the full amount of the \$12,000 or \$6,000 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$9,000 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 \$2 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. Refunds 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) 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.

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.

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

Age	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	XVI	XVII
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

**Annual Registration Date
for Non-Excise Tax Vehicles**

February	Rental Vehicles and trucks over 11,000 lbs.
March	International Registration Plan (IRP)

**Annual Registration Date
for Excise Tax Vehicles
by First Letters of Last Name
beginning 2003**

Corporate and Fleet Vehicles	January 31
A-BE	February 15
BF-BZ	February 28
C	March 15
D	March 31
E-F	April 15
G	April 30
HA-HN	May 15
HO-I	May 31
J-KM	June 15
KN-L	June 30
MA-ME	July 15
MF-O	July 31
P-Q	August 15
R	August 31
SA-SN	September 15
SO-T	September 30
U-WK	October 15
WL-Z	October 31

ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

<u>CY</u>	<u>Excise Tax</u>	<u>Lottery & Gaming Transfer</u>	<u>State General Fund</u>	<u>Total</u>
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
2001	\$392,103,166	\$236,212,440	\$203,688	\$628,519,294
2002	\$406,689,882	\$236,212,440	\$203,688	\$643,106,010

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.

CY2002 Excise Tax Collections by County

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Adams	1,749,476	961,497	2,710,973
Allen	22,346,550	12,835,251	35,181,801
Bartholomew	4,777,585	2,948,521	7,726,106
Benton	607,190	336,473	943,663
Blackford	822,984	447,459	1,270,442
Boone	4,173,005	2,473,411	6,646,416
Brown	1,121,498	620,195	1,741,693
Carroll	1,424,707	799,152	2,223,859
Cass	2,536,271	1,421,431	3,957,701
Clark	6,218,821	3,706,509	9,925,330
Clay	1,654,951	917,958	2,572,909
Clinton	2,132,192	1,198,930	3,331,122
Crawford	566,116	292,291	858,407
Daviess	1,599,804	881,756	2,481,560
Dearborn	3,318,962	1,875,803	5,194,765
Decatur	1,614,318	904,761	2,519,079
Dekalb	2,640,870q	1,472,259	4,113,129
Delaware	6,973,687	3,945,824	10,919,512
Dubois	2,967,258	1,710,095	4,677,353
Elkhart	11,065,851	6,189,990	17,255,841
Fayette	1,549,677	863,299	2,412,976
Floyd	4,890,327	2,827,402	7,717,730
Fountain	1,098,910	604,875	1,703,785
Franklin	1,453,665	806,537	2,260,201
Fulton	1,350,299	751,405	2,101,703
Gibson	2,245,797	1,280,090	3,525,887
Grant	4,365,449	2,443,219	6,808,668
Greene	1,937,627	1,056,493	2,994,120
Hamilton	20,424,837	12,589,102	33,013,939
Hancock	5,112,383	3,011,028	8,123,411
Harrison	2,505,783	1,390,737	3,896,520
Hendricks	9,547,407	5,678,267	15,225,674
Henry	3,512,857	2,007,710	5,520,567
Howard	7,007,664	4,186,596	11,194,260
Huntington	2,388,518	1,343,836	3,732,353
Jackson	2,642,297	1,477,853	4,120,150
Jasper	2,167,158	1,230,960	3,398,119
Jay	1,162,156	616,259	1,778,416
Jefferson	1,885,730	1,054,233	2,939,963
Jennings	1,533,715	823,608	2,357,323

			Local Taxes
Johnson	9,312,961	5,589,581	14,902,543
Knox	2,269,887	1,277,453	3,547,340
Kosciusko	4,867,573	,714,230	7,581,803
Lagrange	1,627,894	896,492	2,524,386
Lake	29,645,066	17,301,095	46,946,161
Laporte	6,998,395	4,214,456	11,212,851
Lawrence	3,018,639	1,699,070	4,717,708
Madison	9,374,969	5,420,311	14,795,280
Marion	56,178,184	34,257,345	90,435,529
Marshall	2,883,576	1,612,959	4,496,536
Martin	600,634	322,572	923,205
Miami	2,312,499	1,308,005	3,620,504
Monroe	6,470,943	3,695,293	10,166,236
Montgomery	2,306,018	1,290,689	3,596,707
Morgan	4,944,719	2,818,098	7,762,816
Newton	1,013,268	562,555	1,575,823
Noble	2,700,456	1,482,700	4,183,156
Ohio	391,385	216,434	607,820
Orange	1,153,385	628,550	1,781,935
Owen	1,217,769	648,920	1,866,689
Parke	1,029,191	570,980	1,600,171
Perry	1,118,701	612,130	1,730,830
Pike	790,666	428,243	1,218,909
Porter	11,364,354	6,712,078	18,076,432
Posey	1,950,282	1,116,990	3,067,272
Pulaski	871,201	487,204	1,358,406
Putnam	2,234,461	1,261,194	3,495,655
Randolph	1,561,806	838,985	2,400,791
Ripley	1,841,790	1,024,202	2,865,992
Rush	1,127,789	625,100	1,752,889
St Joseph	16,395,710	9,458,595	25,854,304
Scott	1,318,497	704,840	2,023,336
Shelby	2,976,494	1,676,610	4,653,105
Spencer	1,397,839	782,036	2,179,876
Starke	1,391,836	749,977	2,141,812
Steuben	2,243,594	1,253,296	3,496,890
Sullivan	1,255,850	696,848	1,952,698
Switzerland	546,440	297,011	843,451
Tippecanoe	8,561,215	5,275,358	13,836,573
Tipton	1,447,179	846,605	2,293,784
Union	454,683	248,194	702,877
Vanderburgh	11,394,262	6,754,375	18,148,637
Vermillion	1,062,316	589,757	1,652,072
Vigo	5,960,577	3,406,644	9,367,221
Wabash	2,191,220	1,218,941	3,410,161

			Local Taxes
Warren	599,390	333,797	933,188
Warrick	4,103,743	2,394,130	6,497,873
Washington	1,595,924	856,707	2,452,631
Wayne	3,889,865	2,125,927	6,015,792
Wells	1,768,094	974,999	2,743,094
White	1,704,320	943,712	2,648,032
Whitley	2,158,022	1,210,777	3,368,799
Total	\$406,689,882	\$236,416,128	\$643,106,010

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 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 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. The refund is 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 Tax is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft Excise Tax is distributed by the State Auditor on a monthly basis.

Calendar Year	Watercraft Excise Tax
1998	\$7,217,938
1999	\$7,602,353
2000	\$7,703,581
2001	\$7,959,503
2002	\$8,187,351

CY 2002 EXCISE DISTRIBUTIONS

	<u>Regis.</u>	<u>Excise</u>		<u>Regis.</u>	<u>Excise</u>
1 ADAMS	911	\$30487	48 MADISON	5,250	175,746
2 ALLEN	10,588	354,783	49 MARION	15,838	698,902
3 BARTHOL.	2,181	66,407	50 MARSHALL	3,713	128,033
4 BENTON	320	10,064	51 MARTIN	487	9,952
5 BLACKFORD	491	13,543	52 MIAMI	1,314	40,479
6 BOONE	1,474	59,528	53 MONROE	3,619	169,231
7 BROWN	1,334	47,938	54 MONTGOM.	1,040	36,590
8 CARROLL	2,038	66,828	55 MORGAN	3,056	128,215
9 CASS	1,347	37,671	56 NEWTON	776	19,481
10 CLARK	3,589	139,013	57 NOBLE	4,477	114,984
11 CLAY	760	19,628	58 OHIO	270	10,047
12 CLINTON	958	30,315	59 ORANGE	890	25,755
13 CRAWFORD	886	24,094	60 OWEN	895	25,452
14 DAVIESS	1,100	22,380	61 PARKE	1,211	42,179
15 DEARBORN	1,659	77,999	62 PERRY	1,283	36,877
16 DECATUR	721	28,409	63 PIKE	747	10,760
17 DEKALB	2,347	59,568	64 PORTER	5,396	214,791
18 DELAWARE	4,030	140,967	65 POSEY	1,395	39,568
19 DUBOIS	1,787	50,649	66 PULASKI	914	18,336
20 ELKHART	6,773	208,720	67 PUTNAM	1,675	59,113
21 FAYETTE	640	23,799	68 RANDOLPH	811	26,759
22 FLOYD	2,520	95,043	69 RIPLEY	706	23,876
23 FOUNTAIN	734	20,661	70 RUSH	498	16,059
24 FRANKLIN	976	60,595	71 ST. JOSEPH	5,498	149,213
25 FULTON	1,834	52,419	72 SCOTT	884	27,651
26 GIBSON	1,336	30,174	73 SHELBY	1,621	53,143
27 GRANT	2,322	74,483	74 SPENCER	981	29,004
28 GREENE	1,425	26,710	75 STARKE	2,014	64,118
29 HAMILTON	7,719	443,739	76 STEUBEN	10,070	391,454
30 HANCOCK	2,384	107,097	77 SULLIVAN	950	19,878
31 HARRISON	1,693	53,188	78 SWITZERL.	368	17,310
32 HENDRICKS	3,756	156,719	79 TIPPECAN.	2,896	92,973
33 HENRY	2,104	67,074	80 TIPTON	786	24,797
34 HOWARD	3,144	103,838	81 UNION	729	48,594
35 HUNTINGT.	1,477	45,765	82 VANDERB.	4,479	133,626
36 JACKSON	1,471	35,082	83 VERMILLION	630	14,235
37 JASPER	1,332	37,036	84 VIGO	2,237	66,772
38 JAY	625	17,155	85 WABASH	1,557	44,016
39 JEFFERSON	1,125	41,017	86 WARREN	422	13,235
40 JENNINGS	1,146	29,627	87 WARRICK	2,424	64,460
41 JOHNSON	3,636	56,463	88 WASHINGT.	1,027	25,018
42 KNOX	1,416	28,205	89 WAYNE	1,586	54,278
43 KOSCIUSKO	13,026	541,048	90 WELLS	1,001	34,071
44 LAGRANGE	4,990	129,931	91 WHITE	3,518	144,154
45 LAKE	10,099	379,094	92 WHITLEY	2,955	77,057
46 LAPORTE	4,929	243,838			
47 LAWRENCE	1,829	48,323	TOTAL	229,876	\$8,187,351

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:	<u>State Agency or Instrumentality</u>	<u>Fund Charged</u>
	Dept. of Transportation	Motor Veh. Hwy. Fund
	Bureau of Motor Vehicles	Motor Veh. Hwy. Fund
	Motor Fuel Tax Division	Motor Veh. Hwy. Fund
	Indiana State Police	Motor Veh. Hwy. Fund
	Teachers' Retirement Fund	Agency's own fund
	Alcohol & Tobacco Comm.	ATC Enforce. Fund
	Eligible Federal Projects	Applicable fed. funds
	State Fair Board	State Fair Board Funds
	State Colleges & Univ.	State appropriations
	DOT Toll Projects	Transportation Finance Authority Funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 1999	\$3,205,102
	FY 2000	\$3,790,165
	FY 2001	\$3,376,626
	FY 2002	\$3,643,288
	FY 2003	\$4,014,787

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 1999	\$91,395
	FY 2000	\$91,482
	FY 2001	\$90,377
	FY 2002	\$90,697
	FY 2003	\$112,503

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

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.). The Department also leases space at the former Central State Hospital.

ADMINISTRATION: Department of Administration

REVENUE:	FY 1999	\$27,503
	FY 2000	\$28,773
	FY 2001	\$25,980
	FY 2002	\$30,104
	FY 2003	\$34,449

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 1999	\$529,979
	FY 2000	\$601,183
	FY 2001	\$449,084
	FY 2002	\$498,806
	FY 2003	\$472,479

DISTRIBUTION: General Fund

ALCOHOL AND TOBACCO COMMISSION

PERMIT REVENUE FOR EXCISE FUND

IC 7.1-4-4.1, 7.1-4-9-1

ACCT. NO. 6000-185500

REVENUE BASE: Businesses that sell alcoholic beverages. Retailers sell for consumption on premises 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: Alcohol and Tobacco 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 population, and 1/3 is distributed to the state General Fund.

PERMIT REVENUE FOR GENERAL FUND

IC 7.1-4-4.1, 7.1-4-7-1

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
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: Alcohol and Tobacco Commission

DISTRIBUTION: General Fund

TOTAL REVENUE FOR EXCISE PERMITS, AND
GENERAL FUND PERMITS:

FY 1999	\$6,245,587
FY 2000	\$6,727,720
FY 2001	\$6,913,028
FY 2002	\$7,528,839
FY 2003	\$7,819,201

**PERMITS FOR ENFORCEMENT AND
ADMINISTRATION FUND**

IC 7.1-4-4.1, 7.1-4-7-4, 7.1-4-10-3 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. Revenue from fines imposed by the Commission is also deposited in the fund.

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: Alcohol and Tobacco Commission

REVENUE:	FY 1999	\$284,236
	FY 2000	\$317,651
	FY 2001	\$234,067
	FY 2002	\$232,460
	FY 2003	\$239,337

DISTRIBUTION: The Alcohol and Tobacco 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: Alcohol and Tobacco Commission

REVENUE:	FY 1999	\$995,816
	FY 2000	\$1,034,556
	FY 2001	\$1,079,231
	FY 2002	\$1,162,296
	FY 2003	\$1,147,584

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 ATC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23

ACCT. NO. 3070-123000-42090

REVENUE BASE: The Alcohol and Tobacco 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: Alcohol and Tobacco Commission

REVENUE:	FY 1999	\$322,749
	FY 2000	\$245,125
	FY 2001	\$310,341
	FY 2002	\$429,931
	FY 2003	\$702,225

DISTRIBUTION: Enforcement and Administration Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5

ACCT. NO. 3070-123000

REVENUE BASE: Businesses that sell tobacco products at a retail location or through a vending machine. A certificate is required for each location in which tobacco is sold. The fee for the certificate is \$50. Certificates expire after one year.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004.

ADMINISTRATION: Alcohol and Tobacco Commission

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 an 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 is charged for investigating and passing plans for a new disposal plant. An annual license fee of \$50 is charged for a new disposal plant license plus any required additional fees.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 1999	\$5,330
	FY 2000	\$4,740
	FY 2001	\$4,555
	FY 2002	\$2,610
	FY 2003	\$2,930

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 1999	\$18,695
	FY 2000	\$18,490
	FY 2001	\$18,000
	FY 2002*	\$0
	FY 2003	\$0

*P.L. 124-2001 (effective July 1, 2001) removed the fee provisions associated with this section.

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 collected a fee of \$25 annually from people operating a milk plant, receiving station, or transfer station. There was also an annual \$5 fee for dairy farm inspectors and approved milk graders.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 1999	\$6,816
	FY 2000	\$8,393
	FY 2001	\$5,563
	FY 2002*	\$0
	FY 2003	\$0

*P.L. 124-2001 (effective July 1, 2001) removed the fee provisions associated with this section.

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-34-1

ACCT. NO. 6450-143000-49200

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 1999	\$19,593,678
	FY 2000	\$28,066,608
	FY 2001	\$34,726,675
	FY 2002	\$46,896,164
	FY 2003	\$43,022,189

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 1999	\$48,180
	FY 2000	\$58,480
	FY 2001	\$68,280
	FY 2002	\$41,984
	FY 2003	\$24,210

DISTRIBUTION: Dedicated Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7-3-7; 24-4.7-5-2 ACCT. NO. 1000-100410-42000;42100
IAC 2-6-1

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is \$300. As of October 2002, the fee for obtaining the list on CD-ROM or via computer download is \$750. Persons paying the fee are entitled to four consecutive quarterly publications of the list. An additional fee of \$0.15 per page is collected from persons wishing to obtain a paper copy of the list.

Telephone solicitors who make calls to persons included on the telephone privacy list are subject to penalties up to \$10,000 for the first violation and up to \$25,000 for each subsequent violation.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

REVENUE:	FY 2002*	\$356,870
	FY 2003	\$691,393

*The Telephone Privacy List was authorized by P.L.189-2001. The first list became available to telephone solicitors in January 2002.

DISTRIBUTION: Telephone Solicitation Fund, General 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 1999	\$5,814,177
FY 2000	\$6,030,479
FY 2001	\$6,131,794
FY 2002	\$6,987,068
FY 2003	\$6,740,475

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-28-5-4

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 1999	\$8,743,366
	FY 2000	\$11,050,922
	FY 2001	\$13,690,371
	FY 2002	\$14,173,003
	FY 2003	\$10,633,674

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 1999	\$29,397
	FY 2000	\$58,406
	FY 2001	\$21,822
	FY 2002	\$22,016
	FY 2003	\$20,007

DISTRIBUTION: General Fund

STATE DOG FUND

IC 15-5-9-10

ACCT. NO. 6000-180900-42100

REVENUE BASE: Dog taxes are 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:

	<u>FY 99</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY 02</u>	<u>FY 03</u>
Excess collections from counties sent to State Fund	\$260,565	\$272,437	\$249,388	\$235,330	\$243,688

DISTRIBUTION: State Dog Fund

Begin. Fund Bal.	53,377	39,481	54,714	51,182	57,903
Dog tag exp.	48,808	58,700	57,124	57,484	55,356
Ret. To County Dog Funds	5,097	554	8,838	16,311	3,297
Dist. to Purdue	100,000	100,000	96,707	81,359	96,469
Dist. to Co. GF	110,037	96,353	96,707	81,359	96,469
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 1999	\$2,554
	FY 2000	\$640
	FY 2001	\$4,442
	FY 2002	\$202
	FY 2003	\$2,324

DISTRIBUTION: General Fund

BOILER AND PRESSURE VALVE BOARD

BOILER INSPECTION

IC 22-12-6-6

ACCT. NO. 3080-13500-42720

675 IAC 12-3-13

REVENUE BASE: The Boiler and Pressure Vessel Safety Division of the Office of the State Building Commissioner maintains a program of periodic inspection for regulated boilers and pressure vessels.

RATE:

Internal inspections:

<u>Heating Surface Area (in sq. ft.)</u>	<u>Fee</u>
0-100	\$24
101-500	36
501-1,000	48
1,001-10,000	90

External inspection

<u>Heating Surface Area (in sq. ft.)</u>	<u>Fee</u>
0-50	\$18
51-150	24
150 or more	40

Regulated Pressure Vessels (internal and external)

<u>Area (in sq. ft.)</u>	<u>Fee</u>
0-50	\$15
51-150	30
150 or more	60

Service Water Heater Inspection \$10

Certificates of Inspection \$25

Permit Replacement Fee \$15

Application for Rule Variance \$200
 w/Engineering Calculations \$700

Sources of Revenue

Fees for inspections and services not specified,	
Per day, less than 4 hours	\$300
Per day, more than 4 hours	\$600
Amount per hour over 8 hours	\$75
User inspections	\$20
Application for a Use/Owner Inspection Certificate	\$500
Application for Inspection Examination	\$100
Annual Renewal of Inspector License	\$25

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1999	\$419,188
	FY 2000	\$357,498
	FY 2001	\$372,292
	FY 2002	\$367,815
	FY 2003	\$483,579

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:

	<u>Interest</u>	<u>Repayment of Loans</u>
FY 1999	\$82,328	\$998,806
FY 2000	\$53,324	\$915,641
FY 2001	\$44,798	\$351,843
FY 2002	\$61,671	\$217,731
FY 2003	\$83,404	\$141,735

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 female delinquent was committed for half the costs of keeping her at a state-operated juvenile facility. This does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1999	\$3,262,960
	FY 2000	\$5,079,146
	FY 2001	\$5,926,135
	FY 2002	\$6,908,025
	FY 2003	\$7,235,986

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 1999	\$1,422,827
	FY 2000	\$849,579
	FY 2001	\$1,109,509
	FY 2002	\$713,703
	FY 2003	\$683,732

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5
210 IAC 7-1

ACCT. NO. 6000-144500

REVENUE BASE: Offenders are charged not more than \$10 for all offender-initiated contact with a covered health care professional (including physicians, nurses, dentists, optometrists, and specialists in the medical, dental, or optometric fields) and all initial prescriptions of medications or medications provided, at a single visit, with the exception of psychotropic and neuroleptic medications.

Copayments are not required for the following: mental health services; substance abuse services; certain staff-initiated contacts; immunizations and tests; ancillary services, such as lab work or x-rays; admission to a hospital or emergency room services; certain health care supplies; and review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1999	\$152,852
	FY 2000	\$139,595
	FY 2001	\$144,520
	FY 2002	\$134,868
	FY 2003	\$133,515

DISTRIBUTION: Inmate Trust Fund

**PLAINFIELD JUVENILE CORRECTIONAL FACILITY
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 1000-106600

REVENUE BASE: Department of Correction bills the county from which a male delinquent was sent for half the cost of keeping him at a state-operated juvenile facility. This does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

REVENUE:	FY 1999	\$13,694,860
	FY 2000	\$20,353,016
	FY 2001	\$20,836,890
	FY 2002	\$25,865,423
	FY 2003	\$26,137,289

DISTRIBUTION: General Fund

**PRISON ENTERPRISES NETWORK
INDUSTRY AND FARM PROGRAMS**

IC 11-10-6

ACCT. NO. 5150-18000

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under direction of Prison Enterprises Network, a division of the Department. 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 1999	\$1,496,009
	FY 2000	\$1,612,697
	FY 2001	\$2,727,710
	FY 2002	\$4,085,926
	FY 2003	\$4,835,617

*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;
- (4) providing transitional services; or
- (5) 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 1999	\$710,750
	FY 2000	\$639,072
	FY 2001	\$572,676
	FY 2002	\$445,339
	FY 2003	\$461,604

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
6820-120000-42000; 6820-199000-45290

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 1999	\$502,595
	FY 2000	\$431,050
	FY 2001	\$545,395
	FY 2002	\$499,517
	FY 2003	\$564,027

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. Federal sources also included in fund revenue.

RATE: \$25 to \$40,600

ADMINISTRATION: IDEM

TOTAL REVENUE:

<u>Permits</u>	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>
NPDES	\$6,438,907	\$6,407,851	\$6,168,983
Solid waste/			
Confined feeding	5,268,855	5,176,759	5,379,506
Haz. waste	<u>5,849,783</u>	<u>4,654,379</u>	<u>5,860,174</u>
Total	\$17,557,545	\$16,238,989	\$17,408,663

<u>Permits</u>	<u>FY 2002</u>	<u>FY 2003</u>
NPDES	\$6,442,787	\$6,617,751
Solid waste/		
Confined feeding	5,009,728	\$5,080,650
Haz. waste	<u>9,862,332</u>	<u>\$6,032,159</u>
Total	\$21,314,847	\$17,730,560

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.16-1994 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 1999	\$3,943,854
	FY 2000	\$4,047,812
	FY 2001	\$4,379,004
	FY 2002	\$3,760,396
	FY 2003	\$2,487,916

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, Department of State Revenue

REVENUE:	FY 1999	\$3,029,581
	FY 2000	\$1,469,052
	FY 2001	\$3,643,426
	FY 2002	\$2,272,699
	FY 2003	\$2,357,799

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. 6860-100900-42100

326 IAC 23-28; 23-3-12; 23-4-15

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

RATE:

License fees: \$50 - 150 (every 3 years)
 Project notification fee: \$50
 Training course approval application: \$1,000

ADMINISTRATION: IDEM

REVENUE:	FY 1999	\$14,050
	FY 2000	\$5,400
	FY 2001	\$33,050
	FY 2002	\$46,400
	FY 2003	\$17,100

DISTRIBUTION: Lead Trust Fund

STATE SOLID WASTE MANAGEMENT FUND

IC 13-20-22-1

ACCT. NO. 2530-149500-42100
2580-126100-42100

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

REVENUE:	<u>IDEM</u>	<u>DOC</u>	<u>TOTAL</u>
FY 1999	\$2,297,200	\$2,300,700	\$4,597,900
FY 2000	\$2,253,600	\$2,263,200	\$4,516,800
FY 2001	\$2,159,000	\$2,159,000	\$4,318,000
FY 2002	\$2,161,200	\$2,159,100	\$4,320,300
FY 2003	\$2,023,391	\$1,979,431	\$4,002,822

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 1999	\$10,319,530
	FY 2000	\$10,725,146
	FY 2001	\$10,746,826
	FY 2002	\$10,806,170
	FY 2003	\$20,247,237

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 50% 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

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 1999	\$25,593,793
	FY 2000	\$27,079,511
	FY 2001	\$37,612,960
	FY 2002	\$26,649,319
	FY 2003	\$37,091,243

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 State Revenue

REVENUE:	FY 1999	\$836,624
	FY 2000	\$575,148
	FY 2001	\$1,016,246
	FY 2002	\$804,156
	FY 2003	\$888,640

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 State Revenue, Department of Commerce.

REVENUE: FY 1999	\$1,963,765
FY 2000	\$3,228,411
FY 2001	\$921,734
FY 2002	\$621,188
FY 2003	\$1,184,249

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, 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/Rehabilitation Services Bureau/Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 1999	\$256,048
	FY 2000	\$241,909
	FY 2001	\$259,583
	FY 2002	\$182,904
	FY 2003	\$143,592

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 1999	\$20,665
	FY 2000	\$19,898
	FY 2001	\$102,798
	FY 2002	\$64,724
	FY 2003	\$68,183

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: Any child care ministry that provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family and Children and the Office of the State Fire Marshal. A child care ministry may also apply for licensure (IC 12-17.2-6-13 also requires a \$50 fee for the State Fire Marshal.)

RATE: 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 1999	\$46,543
	FY 2000	\$35,387
	FY 2001	\$44,012
	FY 2002	\$38,143
	FY 2003	\$41,891

DISTRIBUTION: Child Care Fund

WELFARE REPAYMENTS

IC 12-14-21

ACCT. NO. 1000-105010-49220

REVENUE BASE: Upon the death of Public Assistance 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 1999	\$3,863
	FY 2000	\$9,049
	FY 2001	\$1,715
	FY 2002	\$4,545
	FY 2003	\$1,448

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 state hospital or state developmental center is not otherwise supplied with clothing, it shall be furnished by the superintendent of the facility and charged to the county from which the patient was admitted. Upon admission to the facility, 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;
Division of Disability, Aging, and Rehabilitative Services

REVENUE:	FY 1999	\$322,167
	FY 2000	\$309,968
	FY 2001	\$329,031
	FY 2002	\$299,555
	FY 2003	\$266,334

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14

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 the 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 by 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 1999	\$115,781,687
	FY 2000	\$120,663,086
	FY 2001	\$132,311,112
	FY 2002	\$81,714,480
	FY 2003	\$21,047,574

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: \$3,400 minimum fee to a maximum fee of \$1,336,344 plus additional for excess assets over \$40 billion.

RATE:

Total Assets	Fee		On Assets Over
\$0 - \$10,000M	\$3,400		
10,001M - 15,000M	3,400 +	.1785/thousand	\$10,000M
15,001M - 25,000M	4,292 +	.09 "	15,000M
25,001M - 50,000M	5,230 +	.07 "	25,000M
50,001M - 100,000M	7,042 +	.067 "	50,000M
100,001M - 500,000M	10,381 +	.063 "	100,000M
500,001M - 1,000,000M	35,677 +	.062 "	500,000M
1,000,001M - 3,000,000M	66,787 +	.049751 "	1,000,000M
3,000,001M - 5,000,000M	166,288 +	.033999 "	3,000,000M
5,000,001M - 10,000,000M	234,285 +	.033609 "	5,000,000M
10,000,001M - 20,000,000M	402,330 +	.031494 "	10,000,000M
20,000,001M - 40,000,000M	717,265 +	.030954 "	20,000,000M
>40,000,000M	1,336,344 +	.030444 "	40,000,000M

M = 1,000

Effective July 1, 2003 - June 30, 2004

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

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1999	\$2,286,116
	FY 2000	\$2,146,499
	FY 2001	\$2,059,586
	FY 2002	\$2,602,074
	FY 2003	\$3,018,602

DISTRIBUTION: Financial Institutions Fund

**BUDGET COUNSELORS AND
BUDGET SERVICE COMPANIES
(BUDGET SERVICE FEE)**

IC 28-1-29-3,10

ACCT. NO. 3340-120800-42840

REVENUE BASE: Persons engaged in the business of budget or credit counseling, debt management, or debt pooling services that provide services to debtors in the management of the finances and debts under contract with the debtor for a fee. Entities that hold a check, personal check, money order, personal money order, draft, or any other instrument to transmit money.

RATE: A license is required. There is no fee for the original license, but an annual renewal fee of \$100 is charged. The Department makes examinations annually, and the examination fee is set by the Department at \$200 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1999	\$1,500
	FY 2000	\$300
	FY 2001	\$1,100
	FY 2002	\$600
	FY 2003	\$400

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3-5; 28-1-20-4

ACCT. NO. 3340-120800-42710

REVENUE BASE: A corporation or savings association organized under IC 28-4 before its repeal.

RATE: The following fees are collected annually with a \$3,400 minimum fee and a maximum fee of \$1,336,344.

Sources of Revenue

Total Assets	Fee	On Assets Over
\$0 - \$10,000M	\$3,400	
10,001M - 15,000M	3,400 +	.1785/thousand \$10,000M
15,001M - 25,000M	4,292 +	.09 " 15,000M
25,001M - 50,000M	5,230 +	.07 " 25,000M
50,001M - 100,000M	7,042 +	.067 " 50,000M
100,001M - 500,000M	10,381 +	.063 " 100,000M
500,001M - 1,000,000M	35,677 +	.062 " 500,000M
1,000,001M - 3,000,000M	66,787 +	.049751 " 1,000,000M
3,000,001M - 5,000,000M	166,288 +	.033999 " 3,000,000M
5,000,001M - 10,000,000M	234,285 +	.033609 " 5,000,000M
10,000,001M - 20,000,000M	402,330 +	.031494 " 10,000,000M
20,000,001M - 40,000,000M	717,265 +	.030954 " 20,000,000M
>40,000,000M	1,336,344 +	.030444 " 40,000,000M

M = 1,000

Effective July 1, 2003 - June 2004.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1999	\$66,140
	FY 2000	\$48,003
	FY 2001	\$52,783
	FY 2002	\$51,985
	FY 2003	\$55,592

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5-11,15

ACCT. NO. 3340-120800-42810

REVENUE BASE: Persons engaged in the business of cashing checks. This license requirement does not apply to a financial institution organized under either federal or state law or persons incidentally cashing checks for retail goods or services where consideration of a cashed check does not exceed the greater of 1% of face value of check or \$1.

RATE: 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 1999	\$9,800
	FY 2000	\$12,200
	FY 2001	\$17,500
	FY 2002	\$12,015
	FY 2003	\$11,559

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: \$16

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1998	\$2,100,828
	FY 1999	\$1,675,498
	FY 2000	\$1,731,660
	FY 2001	\$1,880,273
	FY 2002	\$2,426,848

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3-5; 28-7-1-1

ACCT. NO. 3340-120800-42720

REVENUE BASE: An entity of seven persons that are residents of Indiana representing 500 or more persons in a qualified group may apply to organize a credit union. A credit union is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

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

\$1.00 per \$1,000 of assets for the first \$1,000,000
 \$0.90 per \$1,000 of assets for assets between \$1,000,001 & \$5,000,000
 \$0.30 per \$1,000 of assets for assets between \$5,000,001 & \$10,000,000
 \$0.08 per \$1,000 of assets for all assets over \$10,000,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1999	\$517,544
	FY 2000	\$534,883
	FY 2001	\$540,285
	FY 2002	\$565,935
	FY 2003	\$594,956

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDERS

IC 24-4.5-3-502, 503 ACCT. NO. 3340-120800-42850

REVENUE BASE: Any entity that is not a supervised financial organization that lends to another entity or person.

RATE: The original license fee is \$600. Annual renewal is \$600. 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 1999	\$486,719
	FY 2000	\$513,421
	FY 2001	\$490,584
	FY 2002	\$475,321
	FY 2003	\$804,802

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, 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, and hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

Sources of Revenue

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

*Effective July 1, 2003

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 1999	\$100,235
	FY 2000	\$78,284
	FY 2001	\$59,661
	FY 2002	\$71,349
	FY 2003	\$30,617

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4-13, 32, 37 ACCT. NO. 3340-120800-42830

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving/transmitting money to or from any location and by any means, including a payment instrument, wire, facsimile, or electronic transfer.

RATE: 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 1999	\$13,922
	FY 2000	\$12,190
	FY 2001	\$12,015
	FY 2002	\$14,575
	FY 2003	\$14,038

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5-2, 5

ACCT. NO. 3340-120800-42750

REVENUE BASE: Persons, partnerships, associations, or corporations lending money on the deposit or pledge of personal property, or who deal in the purchase of personal property on the condition of selling the property back against a stipulated price.

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

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 1999	\$64,100
FY 2000	\$85,115
FY 2001	\$69,440
FY 2002	\$73,710
FY 2003	\$63,565

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8-4; 24-7-2-6

ACCT. NO. 3340-12080-42820

REVENUE BASE: Any person that, in the ordinary course of business, leases, offers to lease, arranges for the lease of, or accepts assignment of a base of property under a rental purchase agreement.

RATE: 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 1999	\$31,300
FY 2000	\$32,600
FY 2001	\$33,006
FY 2002	\$33,645
FY 2003	\$29,810

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: Fees are collected annually on total trust assets held by financial institutions as of December 31 of each year.

RATE: Trust fee schedule*

<u>Trust Assets</u>	<u>Fees</u>
\$ 1- 5,000,000	\$500
5,000,001-10,000,000	800
10,000,001-20,000,000	1,400
20,000,001-30,000,000	2,000
30,000,001-40,000,000	2,500
40,000,001-50,000,000	3,000
50,000,001-100,000,000	3,500
100,000,001-500,000,000	5,000
500,000,001-1,000,000,000	10,000
1,000,000,001 and over	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 and 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

<u>Occupant Load</u>	<u>Fee</u>
1-99	\$ 69
100-499	104
500-999	138
1,000-4,999	173
5,000-9,999	207
10,000 or more	242

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$69 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee	\$69
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ADMINISTRATION: State Fire Marshal

REVENUE:	FY 1999	\$172,296
	FY 2000	\$150,579
	FY 2001	\$123,485
	FY 2002	\$125,186
	FY 2003	\$198,634

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)	\$505 (\$105)
Filing Fee (addendum)	\$30 (\$30)
Each Additional Module (addendum)	\$50 (\$50)

Residential Floor Plan Systems:

Plan Review (addendum)	\$320 (\$85)
Filing Fee (addendum)	\$30 (\$30)
Each Additional Floor Plan (addendum)	\$50 (\$50)

Late Filing Fees:

Commercial System (addendum)	\$552 (\$165)
Residential System (addendum)	\$525 (\$140)
System Filing Fee (addendum)	\$55 (\$55)

Prototype Inspection Fees:

(Commercial or Residential)	\$70-First Module
	\$85-Second Module
	\$105-Third and Subsequent modules

Third-Party Inspection Fee (annual renewal): \$830 (\$550)

State Seal of Acceptance: \$65 per seal

Inspection and Monitoring Travel Fees

(in or out-of-state):	\$45/hour
plus Mileage	\$.28/mile

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1999	\$349,190
	FY 2000	\$176,120
	FY 2001	\$286,200
	FY 2002	\$98,452
	FY 2003	\$169,960

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, 11 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	\$69
Processing fee	\$69 minimum

Variance Application:

Filing fee	\$138
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Plan Examination and Processing Fee:

Single code provision	\$138
Each addl. unrelated code provision	\$69

On-site inspection:

	\$75
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Special Processing Fees:

- | | |
|--|-------|
| (1) Each additional submission for a partially filed project | \$115 |
| (2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8 | \$69 |
| (3) Foundation release | \$115 |
| (4) Addenda and revisions, each system modified per submission (other than compliance corrections) | \$35 |
| (5) Master plans, each series or structure | \$173 |
| (6) Incomplete project filing (mailed submissions only) | \$12 |
| (7) Returned checks | \$35 |
| (8) Reinstatement or time extension of design release | \$23 |

ADMINISTRATION: State Building Commissioner

REVENUE:	Fire & Bldg. Svcs. Fund	Fire & Bldg. Safety Ed. Fund
FY 1999	\$4,384,556	\$44,790
FY 2000	\$4,387,196	\$54,441
FY 2001	\$3,737,792	\$73,015
FY 2002	\$3,673,503	\$52,174
FY 2003	\$4,704,380	\$106,548

DISTRIBUTION: Fire and Building Services Fund. \$12 of each design release filing fee goes to the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6-13

ACCT. NO. 3080-130500-42240

RATE: State Fire Marshal charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows Division of Family and Children to charge a \$50 registration processing fee which is deposited in the Child Care Fund.)

REVENUE:	FY 1999	\$20,900
	FY 2000	\$23,325
	FY 2001	\$24,555
	FY 2002	\$30,000
	FY 2003	\$32,200

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6

ACCT. NO. 3080-130500-42150

675 IAC 12-3-6

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 \$80 to \$750.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1999	\$46,765
	FY 2000	\$60,100
	FY 2001	\$51,194
	FY 2002	\$63,642
	FY 2003	\$91,602

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6	ACCT. NO. 3080-130500-42200
675 IAC 12-3-5	

REVENUE BASE: Regulated Explosive Magazine Permit Fees

RATE:

Type 1, 4, or 5 (renewal)	\$138	(\$69)
Type 2, 3, or indoor (renewal)	\$69	(\$35)

REVENUE:	FY 2002	\$6,045
	FY 2003	\$33,023

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14	ACCT. NO. 3080-130500-42210;
675 IAC 12-3-3, 9, 10	42220; 42230

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	
1-4 stands	\$276
5-10 stands	\$552
11-20 stands	\$966
21-50 stands	\$1,380
Plus \$35 for each stand over 50	
Fireworks display	\$69

ADMINISTRATION: State Fire Marshal

		<u>Wholesaler</u>	<u>Retail</u>	<u>Display</u>
REVENUE:	FY 1999	\$181,000		
	FY 2000	\$167,000		
	FY 2001	\$183,100		
	FY 2002	\$193,050	\$4,968	\$22,769
	FY 2003	\$214,276	\$9,976	\$40,606

DISTRIBUTION: Fire and Building Services Fund

**REGULATED LIFTING DEVICE AND
REGULATED AMUSEMENT DEVICE PERMITS**

IC 22-15-5, 7

ACCT. NO. 3080-130500-42700

675 IAC 12-3-14, 15; 23-1-63

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:

Lifting Device Installation or Alteration Permit and Operating Certificate Fee:

Vertical or inclined wheelchair lift, inclined chair lift permit	\$250
Elevator, escalator, belt manlift, personnel hoist, sewage lift station personnel hoist, or dumbwaiter permit	\$500
Initial or renewal certificate	\$120
Temporary operating permit	\$100

Lifting Device Professional Licensing Fee:

Elevator contractor	\$500
Elevator inspector/mechanic	\$100
Temporary elevator mechanic	\$100
Emergency elevator mechanic	\$25

Amusement Device Inspection Fee:

Kiddie ride	\$144
Major ride	\$144
Spectacular ride	\$144
Passenger tramways and aerial lifts	\$144-288

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 1999	\$713,519
	FY 2000	\$723,314
	FY 2001	\$785,962
	FY 2002	\$922,898
	FY 2003	\$996,484

DISTRIBUTION: Fire and Building Services Fund

**UNDERGROUND STORAGE TANK
CERTIFICATION PROGRAM**

IC 13-23-3-2
675 IAC 12-12- 4

ACCT. NO. 6000-122100-42750

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 1999	\$25,055
	FY 2000	\$11,000
	FY 2001	\$11,075
	FY 2002	\$11,925
	FY 2003	\$8,075

DISTRIBUTION: Fire and Building Services Fund

GAMING COMMISSION

OCCUPATIONAL LICENSE FEE

IC 4-33-8

 ACCT. NO. 2850-101900-41110
 2850-721000-41110

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:

<u>Fiscal Year</u>	<u>Applic. Fee</u>	<u>Annual License Fee</u>
1999	\$1,426,650	\$139,200
2000	\$1,149,880	\$194,895
2001	\$1,260,525	\$202,975
2002	\$974,518	\$530,300
2003	\$832,682	\$529,975

DISTRIBUTION: State Gaming Fund

SUPPLIER'S LICENSE FEE

IC 4-33-7

 ACCT. NO. 2850-101900-41130
 2850-721000-41130

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:

	<u>Fiscal Year</u>	<u>Applic. Fee</u>	<u>Annual License Fee</u>
	1999	\$252,489	\$110,000
	2000	\$15,000	\$261,040
	2001	\$30,000	\$90,000
	2002	\$10,000	\$140,000
	2003	\$20,000	\$140,000

DISTRIBUTION: State Gaming Fund

OWNER'S FEES

IC 4-33-6

ACCT. NO. 2850-101800-41120

2850-721000-41120

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:	<u>Fiscal Year</u>	<u>Applic. Fee</u>	<u>Initial Lic. Fee</u>	<u>Renewal Lic. Fee</u>
	1999	100,000	25,000	-0-
	2000	250,000	-0-	-0-
	2001	-0-	-0-	\$45,000
	2002	-0-	-0-	\$40,000
	2003	-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.

OWNERSHIP TRANSFER FEE

IC 4-33-4-21 (Effective July 1, 2003)

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

DISTRIBUTION: General Fund

**ORANGE COUNTY RIVERBOAT
OPERATING AGENT FEE**

IC 4-33-6.5

REVENUE BASE: A person entering into a contract with the Indiana Gaming Commission to operate the Orange County riverboat casino.

RATE: \$1,000,000 upon entering into the operating agent contract.

ADMINISTRATION: Indiana Gaming Commission

DISTRIBUTION: West Baden Springs Historic Hotel Preservation and Maintenance Fund

PENALTIES

IC 4-33-4

ACCT. NO. 2850-101900-40670

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

RATE:	Occupational Licensees	Not more than \$5,000 per occurrence
	Supplier's Licensees	Not more than \$25,000 per occurrence*
	Owners	The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence

* Prior to July 1, 2003, the maximum penalty for suppliers' licensees was \$5,000.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 1999	\$118,200
	FY 2000	\$439,230
	FY 2001	\$837,550
	FY 2002	\$149,600
	FY 2003	\$3,022,500

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8 (Eff. 7/1/02)

ACCT. NO. 1000-212900-42100

REVENUE BASE: A person or organization that holds an owner's license to conduct riverboat gambling operations or a permit to operate a live pari-mutuel horse racing facility.

RATE: \$25,000 annually per license or permit holder.

REVENUE: FY 2003 \$300,000

ADMINISTRATION: Department of Gaming Research

DISTRIBUTION: Department of Gaming Research

HEALTH PROFESSIONS BUREAU

INDIANA ACUPUNCTURE ADVISORY COMMITTEE

IC 25-2.5-2-1

ACCT. NO. 1000-102860-411700

844 IAC 13-2-6

REVENUE BASE: Licensing fees for acupuncturists and professional acupuncturists. Licensed professional acupuncturists are primarily licensed as chiropractors, dentists, or podiatrists and have at least 200 approved acupuncture hours.

RATE:	Application/Professional's license	\$150
	Biennial Renewal	100
	ADS Certification/Renewal (biennial)	10/20
	Late Renewal Penalty	150
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2002	\$8,620
	FY 2003	\$8,850

DISTRIBUTION: General Fund

INDIANA ATHLETIC TRAINERS BOARD

IC 25-5.1-2-6

ACCT. NO. 1000-102730-41100

898 IAC 1-3-1

REVENUE BASE: Licensing fees for athletic trainers.

RATE:	Application/Issuance	\$55
	Biennial Renewal	50
	Late Renewal Penalty	*50
	Temporary Permit	25
	Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE: FY 2000 \$3,083
 FY 2001 \$13,830
 FY 2002 \$5,630
 FY 2003 \$40,333

DISTRIBUTION: General Fund

BOARD OF CHIROPRACTIC EXAMINERS

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

REVENUE BASE: Licensing fees for chiropractors.

RATE:	Exam/Endorsement/Renewal (biennial)	\$100
	Late Renewal Penalty	*50
	Renewal of inactive license	50
	Reinstatement of inactive license	*15
	Temporary Permit	50
	Corporation Application	25
	Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE: FY 1999 \$25,109
 FY 2000 \$30,546
 FY 2001 \$11,785
 FY 2002 \$85,630
 FY 2003 \$31,935

DISTRIBUTION: General Fund

STATE BOARD OF DENTISTRY

Dental Hygienists

IC 25-14-1-3.5 ACCT. NO. 1000-102740-41100
 828 IAC 0.5-2-4; 1-5-4

REVENUE BASE: Licensing fees for dental hygienists and dental hygienist interns.

RATE:	Examination/Endorsement/Reinstatement	\$100
	Biennial Renewal	50
	Late Renewal Penalty	*50
	Intern Permit	50
	Intern Permit Renewal	25
	Verification/Duplicate	10

*Plus renewal fee

Civil Penalties for Failure to Obtain Continuing Education Hours	
# of Hours Needed for Compliance	<u>Penalty</u>
1-2	\$50
3-5	100
6-10	250
11-14	375

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 0.5-2-3; 1-5-5

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

RATE:	Examination/Endorsement/Reinstatement	\$250
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Intern Permit	100
	Intern Permit Renewal	50
	Corporation Application	25
	Corporation Renewal (biennial)	20
	Verification/Duplicate	10
	Anesthesia, Sedation Permit/Renewal (biennial)	50
	Registration for additional office to administer anesthesia, sedation	25
	*Plus renewal fee	

**Civil Penalties for Failure to
Obtain Continuing Education Hours**

<u># of Hours Needed for Compliance</u>	<u>Penalty</u>
1-2	\$100
3-5	250
6-10	500
11-15	750
16-20	1,000

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$17,839
	FY 2000	\$186,110
	FY 2001	\$61,243
	FY 2002	\$618,460
	FY 2003	\$73,784

DISTRIBUTION: General Fund

INDIANA DIETITIANS CERTIFICATION BOARD

IC 25-14.5-2-5
830 IAC 1-4-1

ACCT. NO. 1000-101500-41100

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Exam/Endorsement/Renewal (biennial)	\$20
	Late Renewal Penalty	*10
	Duplicate	10
	Verification	0

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$19,120
	FY 2000	\$1,400
	FY 2001	\$20,820
	FY 2002	\$3,125
	FY 2003	\$23,785

DISTRIBUTION: General Fund

BOARD OF ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32-1-13
896 IAC 1-3-2

ACCT. NO. 1000-102220

REVENUE BASE: Licensing fees for registered environmental health specialists.

RATE:	Application	\$50
	Biennial Renewal	35
	Late Renewal Penalty	*50
	Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$4,990
	FY 2000	\$3,370
	FY 2001	\$3,680
	FY 2002	\$2,525
	FY 2003	\$4,635

DISTRIBUTION: General Fund

**STATE BOARD OF
HEALTH FACILITIES ADMINISTRATORS**

IC 25-19-1-5
840 IAC 1-3-2

ACCT. NO. 1000-102710

REVENUE BASE: Licensing fees for health facilities administrators.

RATE:	Issuance/Endorsement/Renewal (biennial)	\$100
	Examination	20
	Application to repeat jurisprudence exam	100
	Application to repeat national exam	50
	Late Renewal Penalty	*50
	Provisional License	100
	Preceptor Certificate	50
	Temporary Permit	50
	Verification/Duplicate	10
	Application for continuing education sponsorship/renewal	100

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$36,747
	FY 2000	\$7,955
	FY 2001	\$36,182
	FY 2002	\$18,640
	FY 2003	\$150,270

DISTRIBUTION: General Fund

COMMITTEE OF HEARING AID DEALER EXAMINERS

IC 25-20-1-6

ACCT. NO. 1000-104190

844 IAC 9-1-1

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Examination	\$60
	Biennial Renewal	40
	Student hearing aid dealer permit/renewal	20
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$3,860
	FY 2000	\$4,285
	FY 2001	\$4,075
	FY 2002	\$9,940
	FY 2003	\$8,165

DISTRIBUTION: General Fund

INDIANA HYPNOTIST COMMITTEE

IC 25-20.5-1-9

ACCT. NO. 1000-102860-41160

844 IAC 12-2-2

REVENUE BASE: Licensing for hypnotists and hypnotherapists.

RATE:	Application	\$100
	Examination	75
	Repeat Examination Application	100
	Biennial Renewal	100

Late Renewal Penalty	*50
Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 2000	\$210
	FY 2001	\$5,285
	FY 2002	\$11,705
	FY 2003	\$2,580

DISTRIBUTION: General Fund

**SOCIAL WORKER, MARRIAGE AND
FAMILY THERAPIST, AND
MENTAL HEALTH COUNSELOR BOARD**

IC 25-23.6-2-8	ACCT. NO. 1000-102990-41100;
839 IAC 1-2-5	41110; 41120

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, and mental health counselors.

RATE:

Application/Renewal (biennial)/Reinstatement	\$50
Late Renewal Penalty	*50
Temporary Permit	25
Continuing Education Sponsor/Renewal (biennial)	50
Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$38,034
	FY 2000	\$188,860
	FY 2001	\$21,413
	FY 2002	\$434,466
	FY 2003	\$50,211

DISTRIBUTION: General Fund

INDIANA STATE BOARD OF NURSING

IC 25-23-1-7, 16.1

ACCT. NO. 1000-102800-41100

848 IAC 1-1-14, 3-5-1, 5-3-1

1000-210010-42100

REVENUE BASE: Licensing fees for registered nurses, licensed practical nurses, nurse midwives, and advanced practice nurses.

RATE: RN / LPN Examination/Endorsement	\$50
Biennial Renewal	*50
Nurse-Midwife Limited License:	
Application/Renewal (biennial)	50
APN Prescriptive Authority Application	50
APN Biennial Renewal	10
Late Renewal Penalty	**50
Endorsement Out-of-State	10
Filing/Updating multistate licensure	
Privilege form	25
Temporary Permit	10
Duplicate	10

*16% of which goes to the Impaired Nurses Program

**Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:		<u>Nurses Board</u>	<u>Impaired Nurses</u>
FY 1999		\$624,400	\$71,054
FY 2000		\$1,474,266	\$219,147
FY 2001		\$656,018	\$72,235
FY 2002		\$3,766,020	\$220,422
FY 2003		\$1,410,678	\$200,435

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPY COMMITTEE

IC 25-23.5-2-6

ACCT. NO. 1000-102860-41150

844 IAC 10-2-2

REVENUE BASE: Licensing fees for occupational therapists and occupational therapy assistants.

Sources of Revenue

RATE: Examination/Endorsement	\$100
Biennial Renewal	100
Late Renewal Penalty	*50
Temporary Permit	50
Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE: FY 1999	\$64,934
FY 2000	\$12,941
FY 2001	\$67,100
FY 2002	\$22,575
FY 2003	\$315,773

DISTRIBUTION: General Fund

INDIANA OPTOMETRY BOARD

IC 25-24-1-3, 25-24-2-3 ACCT. NO. 1000-102840-41100
852 IAC 1-10-1

REVENUE BASE: Licensing fees for optometrists.

RATE: Examination/Endorsement	\$200
Biennial Renewal	100
Inactive License Renewal (biennial)	50
IU Renewal	34
Late Renewal Penalty	50
Corporation Application	25
Corporation Renewal (biennial)	10
Reinstatement of inactive license	50
Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE: FY 1999	\$4,927
FY 2000	\$45,513
FY 2001	\$2,612
FY 2002	\$139,155
FY 2003	\$13,661

DISTRIBUTION: General Fund

INDIANA BOARD OF PHARMACY

IC 25-26-13-23; 25-26-14-13; ACCT. NO. 1000-102820-41100
 25-26-15-13; 35-48-2-1.5 1000-210680-41100
 856 IAC 1-27-1, 2-3-9, 3-2-2

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

RATE:	<u>Pharmacists</u>	
	Examination	\$100
	Reciprocal	100
	Certificate	10
	Renewal (annual)	*80
	Jurisprudence/Practical Examination	25
	Intern, Extern Permit/Renewal	10
	Wall Certificate	10
	<u>Pharmacy</u>	
	New Store Permit/Renewal (annual)	\$100
	Change of Ownership/Location	50
	New Store Permit (Out-of-State)/Renewal	100
	Compilation of Pharmacy Laws	10
	<u>Controlled Substance Registration</u>	
	Practitioner Application/Renewal	\$60
	Distributor Application/Renewal	100
	Manufacturer Application/Renewal	100
	Dispense, Research, Instructional, Chemical Analysis	100
	<u>Wholesale Legend Drug Distributors</u>	
	License/Renewal (biennial)	\$100
	License/Renewal (biennial) Out-of-State	100

*Includes a \$5 fee for the Impaired Pharmacist Fund

ADMINISTRATION: Health Professions Bureau

Sources of Revenue

		<u>Pharmacy Board</u>	<u>Impaired Pharmacists</u>
REVENUE:	FY 1999	\$373,700	\$7,350
	FY 2000	\$509,430	\$71,320
	FY 2001	\$379,864	\$10,580
	FY 2002	\$1,661,949	\$71,260
	FY 2003	\$1,228,148	\$10,820

DISTRIBUTION: General Fund

INDIANA PHYSICAL THERAPY COMMITTEE

IC 25-27-1-6

ACCT. NO. 1000-102860-41130

844 IAC 6-2-2

REVENUE BASE: Licensing fees for physical therapists and physical therapist's assistants.

RATE:	Examination/Endorsement	\$100
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Application to repeat National Exam	50
	Corporation Application	25
	Corporation Renewal	10
	Temporary Permit	50
	Verification/Duplicate	10

*Plus renewal fee

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$59,232
	FY 2000	\$139,928
	FY 2001	\$48,086
	FY 2002	\$618,615
	FY 2003	\$194,970

DISTRIBUTION: General Fund

MEDICAL LICENSING BOARD OF INDIANA

IC 25-22.5-2-7; 25-22.5-7
844 IAC 4-2-2

ACCT. NO. 1000-102860-41100

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE:	Examination/Endorsement	\$250
	Endorsement Out-of-State	10
	Biennial Renewal	200
	Late Renewal Penalty	*
	Temporary Medical Permit	100
	Temporary Medical Permit Renewal	50
	Corporation Application	25
	Corporation Renewal	20
	Verification/Duplicate	10

*\$200 plus late fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$729,328
	FY 2000	\$215,644
	FY 2001	\$782,798
	FY 2002	\$438,836
	FY 2003	\$4,195,469

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANT COMMITTEE

IC 25-27.5-3-5
844 IAC 2.2-2-8

ACCT. NO. 1000-102790-41100

REVENUE BASE: Licensing fees for physician assistants.

RATE:	Application	\$100
	Biennial Renewal	50
	Employing Physician Renewal	50
	Temporary Permit	50
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$2,625
	FY 2000	\$7,105
	FY 2001	\$3,990
	FY 2002	\$10,596
	FY 2003	\$5,935

DISTRIBUTION: General Fund

BOARD OF PODIATRIC MEDICINE

IC 25-29-2-11
845 IAC 1-6-8

ACCT. NO. 1000-102860-41120

REVENUE BASE: Licensing fees for podiatrists.

RATE:	Examination/Endorsement	\$40
	Endorsement Out-of-State	10
	Renewal (every four years)	30
	Late Renewal Penalty	*50
	Renewal of Inactive (every four years)	30
	Corporation Application	25
	Corporation Renewal	20
	Temporary Permit/Limited License	10
	Verification/Duplicate	10

*Plus past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$2,175
	FY 2000	\$2,150
	FY 2001	\$11,370
	FY 2002	\$3,500
	FY 2003	\$2,653

DISTRIBUTION: General Fund

STATE PSYCHOLOGY BOARD

IC 25-33-1-3
868 IAC 1.1-12-1.5

ACCT. NO. 1000-102870-41100

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

Sources of Revenue

RATE:	<u>Certificate to Practice Psychology</u>	
	Examination/Endorsement	\$100
	Biennial Renewal/Limited License Renewal	100
	Late Renewal Penalty	*150
	Application to repeat jurisprudence exam	75
	Application to repeat national exam	50
	Temporary	50
	Endorsement as health service provider in psychology	100
	Corporation Application	25
	Corporation Renewal (biennial)	20
	Verification/Duplicate	10
	<u>Additional Exam Time for ESL</u>	
	Double Time	100
	Time and one-half	75
	Extra one-half hour	50

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$57,751
	FY 2000	\$15,875
	FY 2001	\$61,063
	FY 2002	\$14,305
	FY 2003	\$177,684

DISTRIBUTION: General Fund

RESPIRATORY CARE COMMITTEE

IC 25-34.5-2-7

ACCT. NO. 1000-102860-41140

844 IAC 11-2-1.1

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE:	Examination/Endorsement/Credentials	\$50
	Biennial Renewal	50
	Late Renewal Penalty	50
	Temporary Permit, Examination/Endorsement	25
	Temporary Permit Renewal	10
	Student Permit	25
	Verification/Duplicate	10

ADMINISTRATION: Health Professions Bureau

REVENUE:	FY 1999	\$84,875
	FY 2000	\$10,195
	FY 2001	\$81,875
	FY 2002	\$19,970
	FY 2003	\$213,510

DISTRIBUTION: General Fund

**SPEECH-LANGUAGE PATHOLOGY
AND AUDIOLOGY BOARD**

IC 25-35.6-3-7

ACCT. NO. 1000-104160-41100

880 IAC 1-1-5

REVENUE BASE: Licensing fees for speech-language pathologists and audiologists and speech-language pathology aides.

RATE:	<u>Speech-Language Pathologists and Audiologists</u>	
	Application/Issuance	\$150
	Biennial Renewal	100
	Late Renewal Penalty	*50
	<u>Speech Language Pathology Aides</u>	
	Application/Issuance	50
	Renewal (annual)	25

Sources of Revenue

Clinical Fellowship Year	50
Supervised Experience	50
Verification/Duplicate	10

*Plus all past due and current renewal fees

ADMINISTRATION: Health Professions Service Bureau

REVENUE:	FY 1999	\$7,125
	FY 2000	\$43,175
	FY 2001	\$7,970
	FY 2002	\$68,948
	FY 2003	\$36,482

DISTRIBUTION: General Fund

BOARD OF VETERINARY MEDICAL EXAMINERS

IC 15-5-1.1-20.2 ACCT. NO. 1000-103500-41100
888 IAC 1.1-3-2; 1.1-3-3

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

RATE:	<u>Veterinarians</u>	
	Examination/Endorsement	\$150
	Application to take NAVLE exam	150
	Biennial Renewal	100
	Late Renewal Penalty	*50
	Corporation Application	25
	<u>Registered Veterinary Technicians</u>	
	Application	30
	Application to take national exam	45
	Biennial Renewal	15
	Late Renewal Penalty	*50
	Verification/Duplicate	10
	Statute and Rules	2.75

*Plus current renewal fee

ADMINISTRATION: Health Professions Bureau

Sources of Revenue

REVENUE:	FY 1999	\$10,821
	FY 2000	\$84,277
	FY 2001	\$12,270
	FY 2002	\$95,102
	FY 2003	\$31,231

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:	<u>Adoption History</u>	<u>Putative Father</u>
FY 1999	\$60,740	\$121,270
FY 2000	\$69,062	\$148,802
FY 2001	\$75,028	\$148,540
FY 2002	\$67,660	\$133,791
FY 2003	\$60,207	\$129,700

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 BMV may deduct from the funds collected the costs incurred by the Bureau in implementing and administering this program. Beginning July 1, 2003, the SDOH distributes money in the fund to the Indiana Donation Alliance Foundation.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:	FY 1999	\$368,616
	FY 2000	\$313,029
	FY 2001	\$234,556
	FY 2002	\$202,160
	FY 2003	\$202,516

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 1999	\$48,206
	FY 2000	\$55,940
	FY 2001	\$66,740
	FY 2002	\$66,596
	FY 2003	\$71,430

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 1999	\$94,025
	FY 2000	\$55,382
	FY 2001	\$76,601
	FY 2002	\$60,035
	FY 2003	\$93,187

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:	<u>FY 2003</u>	<u>FY 2004*</u>	
	\$100	\$200	1-50 beds
	\$2.50	\$10.00	for each additional bed

-Effective July 1, 2003, P.L. 227-2003, Sec. 1, increased health facility fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$179,807
	FY 2000	\$162,886
	FY 2001	\$174,981
	FY 2002	\$168,020
	FY 2003	\$157,998

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 1999	\$40,400
	FY 2000	\$37,400
	FY 2001	\$33,200
	FY 2002	\$33,900
	FY 2003	\$35,700

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 was \$150 for the first 50 sites, plus \$100 for each additional 50 sites. The license fee is paid every four years. P.L. 168-2003, Sec. 2, increased the license fee to \$200 for the first 50 sites plus \$150 for each additional 50 sites, effective July 1, 2003. P.L. 168-2003 also added enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$12,275
	FY 2000	\$198,775
	FY 2001	\$106,160
	FY 2002	\$15,400
	FY 2003	\$11,300

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 1999	\$592,795
	FY 2000	\$604,765
	FY 2001	\$566,027
	FY 2002	\$648,144
	FY 2003	\$547,435

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 testing requirements. Fees are \$50 for QMA testing.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$7,725
	FY 2000	\$9,070
	FY 2001	\$10,165
	FY 2002	\$12,040
	FY 2003	\$6,060

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 was \$30, and the biennial renewal fee was not to exceed \$30. Effective July 1, 2003, a license is \$60, and the biennial renewal fee is not to exceed \$60, as amended by P.L. 168-2003, Sec. 3.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$156,052
	FY 2000	\$136,070
	FY 2001	\$161,253
	FY 2002	\$146,570
	FY 2003	\$173,205

DISTRIBUTION: General Fund

RADON GAS TRUST FUND

IC 16-41-38-3

ACCT. NO. 2420-140000-42100

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 1999	\$4,180
	FY 2000	\$8,900
	FY 2001	\$7,500
	FY 2002	\$11,200
	FY 2003	\$6,900

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 1000-104000-43420

REVENUE BASE: Prior to July 1, 2003, there was a \$4 fee for any search of vital records. If the record is found, one certification would be furnished free of charge. A fee of \$1 was charged for any additional certifications. To amend any record, there was a fee of \$4. Effective July 1, 2003, as amended by P.L. 168-2003, Sec. 1, vital records search fees are \$8. A fee of \$4 is charged for any additional certifications. To amend any record, there is a fee of \$8.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$139,215
	FY 2000	\$166,894
	FY 2001	\$189,228
	FY 2002	\$191,084
	FY 2003	\$210,683

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. The water testing fee is \$8 per test kit.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$41,968
	FY 2000	\$38,332
	FY 2001	\$35,978
	FY 2002	\$31,334
	FY 2003	\$21,374

DISTRIBUTION: General Fund, Water Sample
Revolving Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3-9

ACCT. NO. 2570-140000-42100

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of motor fuels sold at motor fuel outlets. The Department collected an annual registration fee of \$25 for each motor fuel outlet. P.L. 168-2003, Sec. 4, increased the fee to \$50 for the annual registration of each motor fuel outlet. A late registration fee of \$50 was added. These increased fees are effective July 1, 2003.

ADMINISTRATION: State Department of Health

REVENUE:	FY 1999	\$73,200
	FY 2000	\$79,555
	FY 2001	\$82,145
	FY 2002	\$79,000
	FY 2003	\$81,140

DISTRIBUTION: Motor Fuel Inspection 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 1999	\$107,458
	FY 2000	\$74,033
	FY 2001	\$151,922
	FY 2002	\$145,149
	FY 2003	\$156,429

*Includes investment

DISTRIBUTION: Governors' 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 1999	\$146,269
	FY 2000	\$139,564
	FY 2001	\$278,085
	FY 2002	\$212,319
	FY 2003	\$248,946

*Includes investment

DISTRIBUTION: Publications Fund

HORSE RACING COMMISSION

BREAKAGE/OUTS TICKETS

IC 4-31-9-10

 ACCT. NO. 2500-120000-42110
 2500-120100-42110

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 1999	\$865,827
	FY 2000	\$871,831
	FY 2001	\$768,227
	FY 2002	\$779,677
	FY 2003	\$876,317

DISTRIBUTION: Breed Development Funds

*Totals reflect only breakage and outs revenue to the breed development funds. Past handbooks included other revenue sources.

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 1999	-0-
	FY 2000	-0-
	FY 2001	\$65,077
	FY 2002	\$54,759
	FY 2003	-0-

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 1999	\$8,000
	FY 2000	\$8,000
	FY 2001	\$8,000
	FY 2002	\$8,000
	FY 2003	\$14,000

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 permit holder or license holder 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 1999	\$24,225
	FY 2000	\$54,837
	FY 2001	\$26,018
	FY 2002	\$32,482
	FY 2003	\$235,831

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:		<u>Fee</u>
	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 1999	\$94,600
	FY 2000	\$106,671
	FY 2001	\$274,600
	FY 2002	\$297,950
	FY 2003	\$200,800

DISTRIBUTION: Standardbred Horse Fund

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7-6, 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 varies from \$250 to \$1,000 depending on the size and type of facility. The fee for each additional warehouse operated as part of licensed station is \$50. 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 1999	\$171,967
	FY 2000	\$170,892
	FY 2001	\$162,875
	FY 2002	\$165,142
	FY 2003	\$160,467

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 1999	\$9,100
	FY 2000	\$9,230
	FY 2001	\$8,960
	FY 2002	\$8,750
	FY 2003	\$8,750

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 biannual renewal fee of \$650 are required of all licensed bondsmen. An initial examination fee of \$100, a license fee of \$300, and a biannual 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:	<u>Fees</u>	<u>Fines</u>
FY 1999	\$22,730	\$6,750
FY 2000	\$291,906	\$9,550
FY 2001	\$25,130	\$11,650
FY 2002	\$323,175	\$9,400
FY 2003	\$26,575	\$11,050

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1

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
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*Effective January 1, 2002.

ADMINISTRATION: Department of Insurance**REVENUE:**

	<u>Initial Lic.</u>	<u>Renewals</u>
FY 1999	\$621,426	\$890,137
FY 2000	\$858,496	\$1,184,092
FY 2001	\$1,331,259	\$2,654,317
FY 2002	\$1,444,568	\$2,162,279
FY 2003	\$1,416,774	\$899,398

DISTRIBUTION: General Fund, Department of Insurance Fund

INSURANCE COMPANY EXAMINATION

IC 27-1-3.1-9

ACCT. NO. 1000-102100-42110

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 1999	\$557,072
	FY 2000	\$464,256
	FY 2001	\$256,582
	FY 2002	\$282,972
	FY 2003	\$313,526

DISTRIBUTION: General Fund

INSURANCE COMPANY FILING/SERVICE FEES

IC 27-1-3-15, 27-1-20-12
Other cites as noted in table

ACCT. NO. 1000-102100-
42100,42150,42170

RATE: See table below.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 1999	\$883,375
	FY 2000	\$463,955
	FY 2001	\$556,273
	FY 2002	\$1,089,150
	FY 2003	\$586,546

DISTRIBUTION: General Fund, Department of Insurance Fund

Type of Entity	Code Cite	Fee
Limited Service HMO	IC 27-13-34-23	\$350 for filing application and amending certificate of authority.
	IC 27-1-3-15(d)	\$50 for filing annual report ** \$100 for internal audit fee
Full Service HMO	IC 27-13-27-1	\$350 for filing application and amending certificate of authority.
	IC 27-1-3-15(d)	\$50 for filing annual report ** \$100 for internal audit fee
Domestic Insurer	IC 27-1-3-15	\$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
	IC 27-1-3-15(d)	** \$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 ** \$350 for internal audit fee
	IC 27-1-3-15(d)	
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 ** \$350 for internal audit fee
	IC 27-1-3-15(d)	
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)
	IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12	\$10 for amended articles of incorporation \$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	\$20 for filing annual statement \$5 for company license \$5 for renewal of company license
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Foreign Title	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$510 for admission (\$350 for articles of incorporation, \$100 for annual statement, \$50 for company license, \$10 for appointment of Commissioner)
	IC 27-7-3-15	\$10 for filing amended articles of incorporation \$20 for filing annual statement \$5 for renewal of company license
	IC 27-1-3-15(d)	** \$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, invested to generate interest income, and 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:

	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
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
FY 2002	\$63,663,212	\$9,987	\$2,424,048	\$66,097,247
FY 2003	\$64,853,134	\$10,192	\$519,740	\$65,383,071

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:	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 1999	\$757,392	\$83,490	\$840,882
FY 2000	\$783,855	\$45,830	\$829,685
FY 2001	\$729,658	\$169,384	\$899,042
FY 2002	\$811,123	\$134,735	\$945,858
FY 2003	\$1,050,318	\$92,111	\$1,142,429

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:

	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 1999	\$554,729	\$225,289	\$780,018
FY 2000	\$591,207	\$407,848	\$999,055
FY 2001	\$624,577	\$248,206	\$872,783
FY 2002	\$353,085	\$191,609	\$544,694
FY 2003	\$575,526	\$76,798	\$652,324

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

Sources of Revenue

REVENUE:	FY 1999	\$798,020
	FY 2000	\$851,675
	FY 2001	\$870,641
	FY 2002	\$1,053,582
	FY 2003	\$885,372

DISTRIBUTION: General Fund

JUDICIARY

COURT FEES (COURT OF APPEALS AND SUPREME COURT)

IC 33-15-5

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 \$105 from all active Indiana attorneys and \$45 for all inactive 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. A Certificate of Good Standing is \$3 and a CD-ROM that contains the roll of active Indiana attorneys is \$150.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

REVENUE:	FY 1999	\$340,396
	FY 2000	\$338,183
	FY 2001	\$357,527
	FY 2002	\$347,894
	FY 2003	\$345,865

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 found guilty 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	\$50

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 1999	\$44,982,576
	FY 2000	\$43,619,403
	FY 2001	\$52,217,562
	FY 2002	\$49,997,334
	FY 2003	\$49,952,891

DISTRIBUTION: 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.

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.

On June 30 and December 31 of each year \$6,704,257 is transferred from the state General Fund to the following funds.

- (1) 11.08% to the Family Violence and Victim Assistance Fund established under IC 12-18-5-2;
- (2) 25.21% to the Indiana Judges' Retirement Fund established under IC 33-13-8;
- (3) 3.52% to the Law Enforcement Academy Building Fund established under IC 5-2-1-13;
- (4) 14.19% to the Law Enforcement Training Fund established under IC 5-2-1-13;
- (5) 16.50% to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40;
- (6) 26.95% to the Motor Vehicle Highway Account;
- (7) 0.32% to the Fish and Wildlife Fund established by IC 14-22-3-2; and
- (8) 2.23% to the Indiana Judicial Center Drug and Alcohol Programs Fund established under IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14.

Also on June 30 and December 31 of each year, \$1.2 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-9-14.

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-9-11-3

ACCT. NO. 1000 216050 42100

REVENUE BASE: Counties are responsible for providing legal representation to indigent persons who have been convicted in a criminal proceeding in direct appeals to the Indiana Court of Appeals. The State Public Defender provides legal representation to indigent defendants on direct appeal for a criminal conviction when requested by counties. Counties then reimburse the State Public Defender for staff costs. These reimbursements are used by the State Public Defender to pay for the salaries of staff attorneys representing these indigent defendants.

ADMINISTRATION: State Public Defender

REVENUE:	FY 1999	\$131,359
	FY 2000	\$143,116
	FY 2001	\$157,206
	FY 2002	\$160,829
	FY 2003	\$183,536

DISTRIBUTION: State Public Defender and state General Fund

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-13-14

ACCT. NO. 1000 100210

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 1999	\$12,150
	FY 2000	\$12,085
	FY 2001	\$10,831
	FY 2002	\$14,282
	FY 2003	\$10,466

DISTRIBUTION: General Fund

REIMBURSEMENTS FROM COUNTIES FOR SALARY SUPPLEMENTS FOR TRIAL COURT JUDGES

IC 33-13-12-7.1; IC 36-2-5-14;
IC 36-3-6-3

ACCT. NO. 1000-100260

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000. Under the current mechanism, counties specify the salary supplement, if any, that they plan to provide judges. The state auditor pays the salary to the judges and the counties reimburse the state for the supplement.

ADMINISTRATION: Office of the State Auditor

REVENUE:	FY 1999	\$1,144,099
	FY 2000	\$1,087,664
	FY 2001	\$1,097,999
	FY 2002	\$1,111,250
	FY 2003	\$1,216,940

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-19-6-21

ACCT. NO. 5350-186600-42020

REVENUE BASE: The sentencing court assesses a fee of between \$250 and \$1,000 against an individual convicted in Indiana of any of the following offenses:

- Rape
- Criminal deviate conduct
- Child molesting
- Child exploitation
- Vicarious sexual gratification
- Child solicitation
- Child seduction
- Sexual battery
- Sexual misconduct with a minor as a Class A or Class B felony
- Incest.

ADMINISTRATION: The Office of Women's Health in the State Health Department administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2002	\$30,242
	FY 2003	\$30,377

DISTRIBUTION: Sexual Assault Victims Assistance Fund

STATE USER FEE FUND

IC 33-19-9

ACCT. NO. 6000-163100

REVENUE BASE: The State User Fee Fund is a repository for eight 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 33-19-6-9.)

(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) 50% 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 \$100. (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 of between \$200 and \$1,000. 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. (See IC 33-19-6-16.3.)

(7) Marriage License Fee: An \$18 fee is charged if at least one of the parties is an Indiana resident, 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.)

(8) 100% of the Automated Record Keeping Fees collected under IC 33-19-6-19. The fee is \$7 and will be reduced to \$4 after June 30, 2009. (See IC 33-19-6-199.)

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 1999	\$2,744,422
	FY 2000	\$2,549,049
	FY 2001	\$2,934,576
	FY 2002	\$3,955,653
	FY 2003	\$7,033,060

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level. The Treasurer of State semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% is deposited into the Drug Interdiction Fund established under IC 10-1-8-2.
- 4.68% is deposited into the Drug Prosecution Fund established under IC 33-14-8-5.
- 5.62% is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- 15.53% is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The balance is deposited in the Judicial Technology and Automation Project Fund.

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 1999	\$75,530
	FY 2000	\$31,091
	FY 2001	\$80,831
	FY 2002	\$93,841
	FY 2003	\$163,350

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. 3580-122500-409000

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 1999	\$49,306
	FY 2000	\$84,399
	FY 2001	\$58,056
	FY 2002*	-0-
	FY 2003	\$977,038

*Balance in BUSET on April 1 was greater than \$600,000.

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:

	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>
Exam fee	\$175,525	\$176,257	\$177,925	\$202,610	\$209,500
Foreign Lic. fee	51,550	45,650	45,800	42,650	30,550
Prof. Corp. fee	37,402	29,271	36,146	40,521	10,180
Ltd. Liab. Corp.				4,290	4,800
Ltd. Liab. Partnership fee	*14,390	34,565	13,621	11,590	7,440
Interest	11,003	12,000	12,830	6,813	3,075
Q&A	275	350	300	924	300
Miscellaneous	841	1,016	1,231	1,049	555
Total	<u>\$290,986</u>	<u>\$299,109</u>	<u>\$287,853</u>	<u>\$310,448</u>	<u>\$266,400</u>

*Revenue from LLC and LLP fees are now combined.

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: Price of 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:

2002 Acts (cd-rom)	\$30
1998 Indiana Code (hard bound)	\$103/set
2002 Indiana Code (cd-rom)	\$15
2001 Indiana Administrative Code (hard bound)	\$228/set
2003 Indiana Administrative Code (cd-rom)	\$15
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
2002 Tax and Revenue Handbook	\$12/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 1999	\$202,374
	FY 2000	\$290,815
	FY 2001	\$155,451
	FY 2002	\$98,676
	FY 2003	\$75,772

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANSIC 20-14-12-11
595 IAC 1-1-3

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 1999	\$105
	FY 2000	\$127
	FY 2001	\$113
	FY 2002	\$117
	FY 2003	\$103

ADMINISTRATION: Library Certification Board

DISTRIBUTION: Library Certification Fund

**INDIANA LOBBY
REGISTRATION COMMISSION**

IC 2-7-2-1

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 1999	\$152,139
FY 2000	\$136,139
FY 2001	\$147,906
FY 2002	\$145,109
FY 2003	\$173,836

DISTRIBUTION: General Fund

**DEPARTMENT OF
LOCAL GOVERNMENT FINANCE**

SALES DISCLOSURE FILING

IC 6-1.1-5.5

ACCT. NO. 6000-186500

REVENUE BASE: 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: Department of Local Government Finance

REVENUE:	FY 1999	\$191,690
	FY 2000	\$205,032
	FY 2001	\$204,274
	FY 2002	\$195,549
	FY 2003	\$151,849

DISTRIBUTION: State Assessment Training 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:	<u>Fiscal Year</u>	<u>Net Income*</u>
	1999	\$204,053,247
	2000	\$165,242,716
	2001	\$155,585,114
	2002	\$169,352,290
	2003	\$176,095,178

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).
- 3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5M (\$20M annually).***
- 4) Surplus revenue shall be deposited in the Build Indiana Fund.

*Net Income figures from FY 1999-2002 are from the Lottery Commission's annual audited financial statements. Net income for FY 2003 is an unaudited total.

**P.L. 224-2003 (the biennial budget bill) requires the Teachers' Retirement Fund (TRF) Board to use this transfer to reduce the contribution rate that school corporations would otherwise pay to TRF during FY 2004 and FY 2005 for teachers covered by the 1996 Account.

***P.L. 273-1999 changed the statutory distributions effective July 1, 1999 (FY 2000).

Fund	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
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	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Build Indiana Fund (3880-389980-42100)	\$175,247,760	\$113,287,601	\$100,033,516	\$106,112,228	\$108,727,066

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 1999	\$1,081
	FY 2000	\$1,561
	FY 2001	\$5,712
	FY 2002	\$3,655
	FY 2003	\$3,838

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1;9-29-7

ACCT. NO. 3460-120000-43100

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 1999	\$755,310
	FY 2000	\$671,491
	FY 2001	\$693,872
	FY 2002	\$490,786
	FY 2003	\$269,308

DISTRIBUTION: Abandoned Vehicle Fund/Motor Vehicle Highway Account

ALTERNATIVE FUEL DECALS

6-6-2.1-203

ACCT. NO. 3940-1200; 6250-109400
3010-109400

REVENUE BASE: The owner of one of the following motor vehicles that is registered in Indiana and that is propelled by alternative fuel must obtain an alternative fuel decal for the motor vehicle and pay an annual fee in accordance with the following schedule:

RATE: <u>Motor Vehicle</u>	<u>Annual Fee</u>
A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility.	\$100
A recreational vehicle that is owned by a public or private utility	\$100
A truck or bus, the declared gross weight of which is greater than 9,000 pounds but equal to or less than 11,000 pounds, that is owned by a public or private utility	\$175
An alternative fuel delivery truck powered by alternative fuel, which is a truck the declared gross weight of which is greater than 11,000 pounds	\$250
A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck	\$300
A tractor, designed to be used with a semitrailer	\$500

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if: application is made after June 30 of a year; and the motor vehicle is newly converted to alternative fuel; purchased; or registered in Indiana.

ADMINISTRATION: Department of State Revenue - Special Tax Division

REVENUE: Included in Special Fuel Tax Revenue

DISTRIBUTION: Same as Special Fuel

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 Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

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
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Dealer Special Permits	\$1
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Duplicate Plates	\$10
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Replacement Plates	No Charge
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Mailing Fees	No Charge
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ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Receipts included with other licenses.

DISTRIBUTION: Fish and Wildlife Fund

COMMERCIAL DRIVERS LICENSES

IC 9-14-2-2; 9-24-6;
140 IAC 7-3

ACCT. NO. 3010-123500-41210
3590-11000-41250
6210-490001-120300

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:	<u>Fee</u>
1. Commercial driver's license (CDL) (4 yr.)	\$30
2. Amended CDL (4 yr.)	20
3. CDL learner's permit	16
4. Amended CDL learner permit	10
Dup/Amend CDL learner	10
5. CDL skills test to be set by the tester	Not to exceed \$100

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 firefighters 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.

	<u>MVH</u>	<u>LBF</u>	<u>Tech fund</u>
1 =	\$15	\$14.50	\$0.50
2 =	10	9.50	0.50
3 =	10	5.50	0.50
4 =	5	4.50	0.50

Fee for the CDL skills test is retained by the tester.

ADMINISTRATION: Bureau of Motor Vehicles; Department of State Revenue

REVENUE: Included with Vehicle Licenses in the Motor Vehicle Highway Account (MVH), the License Branch Fund (LBF), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Motor Vehicle Highway Account, License Branch Fund, and the State Motor Vehicle 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 12-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 (BMV) 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 BMV. The fee is set by the provider. The Defensive Driving Program is provided by contractors approved by the BMV, and the fee amount charged for the program by the contractors must be approved by the BMV. The BMV receives \$5 for each student.

ADMINISTRATION: Bureau of Motor Vehicles

MOTOR BOAT REGISTRATIONIC 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 Fee

Class 1	Less than 13 feet	\$16.00
Class 2, 3, 4	13 to less than 26 feet	18.00
Class 5	26 to less than 40 feet	21.00
Class 6, 7	40 feet and over	26.00

AS REQUIRED PER REQUEST

Application for title	15.00
HIN application	10.50
Delinquent title fee	20.00
Administrative fees	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

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:

	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>
Registration fee	\$1,578,936	\$1,681,328	\$1,892,757
Miscellaneous receipts	152,646	65,818	90,123
Total	\$1,731,582	\$1,747,146	\$1,982,880

	<u>FY2002</u>	<u>FY 2003</u>
Registration fee	\$1,784,542	1,974,889
Miscellaneous receipts		
Total	\$1,784,542	\$1,974,889

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 1999	\$1,078,166
	FY 2000	\$887,811
	FY 2001	\$999,489
	FY 2002	\$997,218
	FY 2003	\$986,819

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: The Bureau of Motor Vehicles Commission retains a fee of 50¢ for each license processed with a photograph. They also retain \$3.50 for each operator's license.

<u>Type of License</u>	<u>Fee</u>
Learner permit	\$9.00
Motorcycle learner	9.00
Dup/amended learner	9.00
Operator (4 yr.)	14.00
Operator (3 yr.)	12.00
Chauffeur	18.00
Public passenger chauffeur	14.00
Motorcycle operator (4 yr.)	14.00
Motorcycle operator (3 yr.)	12.00
Motorcycle endorse (4yr.)	10.00
Motorcycle endorse (2/3 yr.)	8.00
Motorcycle skills test	-
Identification	9.00
Dup/amended identification	9.00
Special identification	7.00
Dup/amended special ID	7.00
Perm disability placard (2 types)	0.00
Addl/dup disability placard	5.00
Temp disability placard	5.00
Delinquent license renewal	5.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1

ACCT. NO: 2810-13000-42110

REVENUE BASE: A person may not register a vehicle or operate a vehicle on a public highway in Indiana if financial responsibility is not in effect with respect to the motor vehicle. A person who violates this provision is subject to the suspension of the person's driving license or vehicle registration, or both.

The fee for the reinstatement of a driving license that was suspended under IC 9-25 is as follows:

- (1) For a first suspension, \$150.
- (2) For a second suspension, \$225.
- (3) For a third or subsequent suspension, \$300.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 1999	\$5,060,145
	FY 2000	\$7,470,235
	FY 2001	\$7,114,170
	FY 2002	\$7,188,779
	FY 2003	\$6,659,360

DISTRIBUTION: The following amount of each fee paid shall be deposited in the Financial Responsibility Compliance Verification Fund established by IC 9-25-9-7:

- (1) Of the fee paid for reinstatement after a first suspension, \$120.
- (2) Of the fee paid for reinstatement after a second suspension, \$195.
- (3) Of the fee paid for reinstatement after a third or subsequent suspension, \$270.

The remaining \$30 of each suspension is deposited into the Motor Vehicle Highway Account and is included in Vehicle Registration and Title Fees.

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 1999	\$1,217,727
	FY 2000	\$1,775,738
	FY 2001	\$1,643,643
	FY 2002	\$1,638,280
	FY 2003	\$1,488,323

DISTRIBUTION: Motor Vehicle Highway Account

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.

RATE:	Classification	Fee
Passenger Car		\$ 20.75
Motorcycle		23.75
Trucks (in lbs.)		
0	- 7,000	29.75
7,000	- 9,000	49.75
9,000	- 10,000	79.75
10,000	- 11,000	84.75
11,000	- 16,000	144.75
16,000	- 20,000	184.75
20,000	- 23,000	244.75
23,000	- 26,000	244.75
26,000	- 30,000	304.75
30,000	- 36,000	422.75
36,000	- 42,000	515.75
42,000	- 48,000	636.75
48,000	- 54,000	739.75
54,000	- 60,000	819.75
60,000	- 66,000	867.75
66,000	+	965.75
Farm Trucks (in lbs.)		
0	- 11,000	42.75
11,000	- 16,000	75.25
16,000	- 20,000	95.25
20,000	- 23,000	125.25
23,000	- 26,000	125.25
26,000	- 30,000	155.25
30,000	- 36,000	214.25
36,000	- 42,000	260.75
42,000	- 48,000	321.25
48,000	- 54,000	372.75
54,000	- 60,000	412.75
60,000	- 66,000	436.75
66,000	+	485.75

Sources of Revenue

Trailers (in lbs.)

0	-	3,000	16.75
3,000	-	5,000	25.75
5,000	-	7,000	31.75
7,000	-	9,000	36.75
9,000	-	12,000	79.75
12,000	-	16,000	119.75
16,000	-	22,000	179.75
22,000			239.75

Semi-trailer and Tractor (in lbs.)

0	-	20,000	179.75
20,000	-	26,000	319.75
26,000	-	30,000	399.75
30,000	-	36,000	504.75
36,000	-	42,000	554.75
42,000	-	48,000	669.75
48,000	-	54,000	724.75
54,000	-	60,000	809.75
60,000	-	66,000	874.75
66,000	-	72,000	984.75
72,000	-	74,000	1,059.75
74,000	-	76,000	1,174.75
76,000	-	78,000	1,249.75
78,000	+		1,359.75

Farm Tractor (semi)

0	-	20,000	92.75
20,000	-	26,000	162.75
26,000	-	30,000	202.75
30,000	-	36,000	255.25
36,000	-	42,000	280.25
42,000	-	48,000	337.75
48,000	-	54,000	365.25
54,000	-	60,000	407.75
60,000	-	66,000	440.25
66,000	-	72,000	495.25
72,000	-	74,000	532.75
74,000	-	76,000	590.25
76,000	-	78,000	627.75
78,000	+		682.75

Farm Trailer

0	-	12,000	42.75
12,000	-	16,000	62.75
16,000	-	22,000	92.75
22,000	+		122.75

Sources of Revenue

Each addl. semi-trailer used with tractor-one yr. registration			41.75
Five-yr. registration			
1 st year			77.75
2 nd year			63.75
3 rd year			49.75
4 th year			41.75
5 th year			41.75
Farm semi-trailer-one year			23.75
Five-yr. registration			
1 st year			41.75
2 nd year			34.75
3 rd year			27.75
4 th year			23.75
5 th year			23.75
Permit 48 hours			8.75
Permit 30 days			16.75
Permit 90 days			26.25
Amateur Radio Plate Order			9.00
Recovery vehicle 16,000 lbs.			83.75
Recovery vehicle 16,000+ lbs.			509.75
Bus A (in lbs.) Commercial			
0	-	11,000	59.75
Bus A (in lbs.) Intercity			
11,000	-	16,000	109.75
16,000	-	20,000	134.75
20,000	-	26,000	159.75
26,000	-	30,000	229.75
30,000	-	36,000	303.75
36,000	-	42,000	391.75
42,000	-	48,000	454.75
48,000	-	54,000	549.75
54,000	-	60,000	609.75
60,000			669.75
Bus C (Not for hire)			39.75
Bus D (in lbs.) Municipal			
0	-	11,000	19.75
Bus D (in lbs) Intracity			
11,000	-	16,000	29.75
16,000	-	20,000	34.75
20,000	-	26,000	39.75
26,000	-	30,000	53.75
30,000	-	36,000	68.75
36,000	-	42,000	81.75
42,000	-	48,000	98.75
48,000	-	54,000	117.75
54,000	-	60,000	129.75
60,000	+		141.75

Sources of Revenue

School Bus	29.75
Church Bus	29.75
Recreational vehicle	29.75
Antique (included w/passenger)	16.75
Farm Tractor	11.75
Personalized plate order	48.00
Duplicate plate	10.00
Replacement plate	9.00
Redeclared weight (var. Fee)	6.50
Transfer	10.75
Duplicate registration	6.00
Amended registration	6.00
Delinquent registration fee	5.00
Special recognition fee	15.00
Ex-POW	1.75
Heritage Trust	25.00
Children's Trust fee	25.00
Education fee	25.00
Excise tax (var. fee)	1.15
Sur/wheel tax (var. fee)	0.15
Commercial veh tax (CVET)	1.15

TITLES

Dealers	15.00
Non-dealers	15.00
Body change	15.00
Repossession	15.00
Correction/Amendment	15.00
Mechanic's lien	15.00
Duplicate	9.00
Salvage	9.00
MVIN number	11.50
Delinquent fee	21.00
Speed title fee	25.00
Admin. Fee	5.00

MISCELLANEOUS

Nut and bolts	0.50
Registration holders	2.50
Pull fees	30.00
Civic event plate order	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 \$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 FY03 were \$1,034,600 (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 1999	\$118,656,747
	FY 2000	\$120,973,239
	FY 2001	\$121,553,464
	FY 2002	\$125,295,931
	FY 2003	\$126,871,370

DISTRIBUTION: Motor Vehicle Highway Account

DEPARTMENT OF NATURAL RESOURCES

ABANDONED MINE LANDS

IC 14-34-6

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 two 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.

Coal operators are required to maintain bonds on permitted areas until reclamation is completed. Bond amounts vary, but must be at least \$10,000. If the land is not properly restored, the bond is forfeited and used to reclaim the site. Forfeited bonds are site specific - they must be used on the site for which the bond was forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE: FY 1999	\$54,007
FY 2000	\$265,489
FY 2001	\$55,700
FY 2002	\$138,661
FY 2003	\$123,645

DISTRIBUTION: Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13

ACCT. NO. 3480-131000-42100

REVENUE BASE: Coal mining operators are assessed \$0.055 per ton of coal produced from a surface coal mine; \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

REVENUE: FY 1999	\$2,455,528
FY 2000	\$944,452
FY 2001	\$840,682
FY 2002	\$1,032,069
FY 2003	\$1,702,055

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program

DIVISION OF FORESTRY

IC 14-23; 14-19-1 ACCT. NO. 3430-130800-42110, 42120, 42130, 42150, 42410, 43900, 43910, 44150, 49000

REVENUE BASE:

Annual Entrance Permits	\$50,430
Gate Receipts	\$89,657
Campgrounds	\$419,994
Concessions/other user fees	\$70,254
Timber Sales	\$999,002
Tree seedling sales	\$1,268,640
Miscellaneous	\$211,457
Federal	\$131,235

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 1999	\$2,773,465
FY 2000	\$2,864,631
FY 2001	\$2,887,846
FY 2002	\$2,370,437
FY 2003	\$3,240,669

DISTRIBUTION: Dedicated for Forestry Purposes

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-2-9; 14-26-5-4; ACCT. NO. 3030-130000
 14-28-1-22; 14-29-3-2

RATE:Permit FeePublic Freshwater Lake Permit Fees

\$100

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

\$200, \$50, \$10

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, Sand & Gravel Act

\$50

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. A fee is required with each permit issued.

Permit to Mine Under Streams, Channels Act

\$100

ADMINISTRATION: Water Division

REVENUE: FY 1999	\$73,300
FY 2000	\$169,652
FY 2001	\$90,424
FY 2002	\$126,205
FY 2003	\$49,671

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38

ACCT. NO. 1000-103000-42130

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. For areas less than 640 acres the royalty is not to exceed 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. For areas at least 640 acres the royalty is to be at least 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are credited against future royalties.

ADMINISTRATION: Oil and Gas Division

REVENUE: FY 1999	\$73,032
FY 2000	\$114,751
FY 2001	\$115,316
FY 2002	\$123,341
FY 2003	\$97,052

DISTRIBUTION: General Fund for extraction beneath navigable waterways. Division of the Department having custody, control, possession, or authority of or over the mineral rights involved.

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:	Resident	Non-Resident	Code Cite
ANNUAL LICENSE			
Fishing	\$ 14.25	\$24.75	⁵ 14-22-12-1
Hunting	14.25	¹ 60.75	⁵ 14-22-12-1
Youth hunting	7.00	—	⁵ 14-22-12-1
Hunting and fishing	20.75	—	⁵ 14-22-12-1
Trapping	14.00	117.75	⁵ 14-22-12-1
Trout and Salmon stamp	9.25	9.25	⁵ 14-22-12-1
Deer-firearm	24.00	^{1,3} 120.75	⁵ 14-22-12-1
Deer-archery	24.00	^{1,3} 120.75	⁵ 14-22-12-1
Deer-muzzle-loading	24.00	^{1,3} 120.75	⁵ 14-22-12-1
Bonus county any legal weapon	24.00	^{1,3} 120.75	⁵ 14-22-12-1
Extra deer archery	13.75	³ 120.75	⁵ 14-22-12-1
Turkey	23.00	^{*1} 114.75	⁵ 14-22-12-1
Private shooting preserve	--	8.75	⁵ 14-22-12-1
Migratory waterfowl stamp	6.75	6.75	⁵ 14-22-12-1
1-Day fishing	⁴ 7.00	⁴ 7.00	⁵ 14-22-12-1
7-Day fishing	--	12.75	⁵ 14-22-12-1
5-Day hunting	--	25.75	⁵ 14-22-12-1
Benefactor fishing	50.00	—	⁵ 14-22-12-1
Benefactor hunting	50.00	—	⁵ 14-22-12-1
Benefactor hunt and fish	50.00	—	⁵ 14-22-12-1
Game bird habitat stamp	6.75	³ 6.75	⁵ 14-22-12-1

¹\$4.00 goes to Game Bird Habitat. IC 14-22-12-2

²\$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research. 14-22-12-2,3

³Total goes to Game Bird Habitat.

⁴Includes trout/salmon stamp

⁵ The Natural Resources Commission may set license fees above the minimum fees set in code.

*May require a non-resident annual hunting license.

LIFETIME LICENSE

Basic fishing	285.00	–	14-22-12-7
Comprehensive fishing	427.50	–	14-22-12-7
Basic hunting	285.00	–	14-22-12-7
Comprehensive hunting	855.00	–	14-22-12-7
Comp. hunting and fishing	1154.25	–	14-22-12-7
Basic trapping	280.00	–	14-22-12-7

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):

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
Aquatic Weed Control	\$ 5	–	14-22-9-10
Fur Buyer	75	125	14-22-19-2
Breeder	15	–	14-22-20-1
Taxidermist	15	–	14-22-21-2
Shooting Preserve	100	–	14-22-31-2
Lake Mich. Commercial Fishing	13,000	–	14-22-14-10
Seines, per 100 yards	20	–	14-22-13-1
Nets - each	4	–	14-22-13-1
Mussel Harvest	100	–	14-22-17-3
Mussel Buyers	1,500	5,000	14-22-17-3
Bait Dealer	10	50	14-22-16-1
Scientific Collector	10	–	14-22-22-2
Ginseng dealer	25	–	14-31-3-8
Field Trial	10	–	14-22-24-2
Fish Stocking	3	–	14-22-27-2
Wild Animal Permit	10	–	14-22-26-4
Ohio River Commercial Fishing			
License and 10 Tags	125	–	14-22-13-2
Additional Tags (Block of 10)	15	–	14-22-13-2
Falconry	60	–	14-22-23-3
Charter Boat	100	–	14-22-15-2
Importation	5	–	14-22-25-3

Per class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

ADMINISTRATION: Fish and Wildlife Division

REVENUE: Licenses, other user fees, and misc.

FY 1999	\$16,955,217
FY 2000	\$13,865,333
FY 2001	\$14,275,547
FY 2002	\$23,391,663
FY 2003	\$19,236,179

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10-1

ACCT. NO. 1000-103000-41110
2620-130000-41130

REVENUE BASE: Annual renewals are \$30 for nursery stock dealers. Nursery inspection fee is \$20 plus \$1.50 for each acre containing nursery stock.

ADMINISTRATION: Entomology and Pathology Division

REVENUE:	FY 1999	\$119,545
	FY 2000	\$122,450
	FY 2001	\$146,937
	FY 2002	\$139,985
	FY 2003	\$129,420

DISTRIBUTION: General Fund, Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1-9, 14, 16

ACCT. NO. 3410-130000-41100;
41200

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every three years. A \$5 fee is charged for change of address and a duplicate certificate. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first two certificates, and \$10 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 1999 \$109,324
 FY 2000 \$148,158
 FY 2001 \$238,744
 FY 2002 \$189,614
 FY 2003 \$178,130

DISTRIBUTION: Dedicated Fund

PASSENGERS FOR HIRE INSPECTION FEE

IC 14-15-6

ACCT. NO. 6000-101200-49030

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

<u>Inspections</u>	<u>Dockside</u>	<u>Dry Dock</u>
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 1999 \$9,266
 FY 2000 \$8,396
 FY 2001 \$5,325
 FY 2002 \$4,570
 FY 2003 \$5,350

DISTRIBUTION: Dedicated Funds

PENALTIES

IC 14-37-13-3

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 1999	\$7,285
FY 2000	\$41,825
FY 2001	\$12,883
FY 2002	\$16,973
FY 2003	\$6,050

DISTRIBUTION: Oil and Gas Fund

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1, 3

ACCT. NO. 3440-130100-45100,
4470-130100 all minor objects except 451000
6000-167900-439000; 6000-166600-439000;
6000-111900-424400

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	State Parks	Reservoirs
FY 1999	\$9,456,760	\$3,814,261
FY 2000	\$9,335,093	\$2,215,638
FY 2001	\$9,893,445	\$2,333,640
FY 2002	\$11,221,777	\$2,694,901
FY 2003	\$11,870,791	\$2,415,522

DISTRIBUTION: Dedicated for State Park/Reservoir Purposes

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-37-4-6;14-37-5-1,2; ACCT. NO. 2290-130000-41100
 14-37-13-3, 14-38-2-6

REVENUE BASE: \$100 permit application fee to drill a well for oil and gas purposes or to drill an exploratory test hole. Fees for Class II wells are presented in the table below.

REVENUE: FY 1999 \$16,785
 FY 2000 \$67,045
 FY 2001 \$24,600
 FY 2002 \$18,600
 FY 2003 \$2,800

Annual Class II Well Permit Fees

Number of Wells Operated	Fee*
1	\$150
2-5	\$300
6-25	\$750
26-100	\$1,500
>100	\$1,500 plus \$15 per well in excess of 100

* If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on 11/1 of a year, the fee is reduced 75%, but shall not be less than \$50.

DISTRIBUTION: Oil and Gas Fund, Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23; 25-36.5-1-7 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, Division of Forestry

REVENUE:	FY 1999	\$65,945
	FY 2000	\$67,045
	FY 2001	\$67,385
	FY 2002	\$67,079
	FY 2003	\$66,236

DISTRIBUTION: Forestry Administrative Purposes

WATER RESOURCES

IC 14-25-2-3

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 1999	\$236,339
	FY 2000	\$261,788
	FY 2001	\$255,572
	FY 2002	\$250,563
	FY 2003	\$269,211

DISTRIBUTION: Water Resources Development Fund

WATER WELL DRILLERS

IC 25-1-8-2; 25-39-3-2

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

Sources of Revenue

REVENUE:	FY 1999	\$114,447
	FY 2000	\$119,623
	FY 2001	\$122,671
	FY 2002	\$120,304
	FY 2003	\$124,265

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	\$200
Accreditation Renewal	\$100
Certificate Fee	\$50
Agent Application Fee	\$80
Agent Renewal	\$50

ADMINISTRATION: Commission on Proprietary Education

REVENUE:	FY 1999	\$11,615
	FY 2000	\$10,518
	FY 2001	\$10,198
	FY 2002	\$23,822
	FY 2003	\$61,324

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

BOARD OF ACCOUNTANCY

IC 23-1.5-2-9, 10
 25-2.1-4-6, 25-2.1-5-6
 872 IAC 1-1-10

ACCT. NO. 1000-102700

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:		Eff. <u>8/03</u>
Issuance and renewal (3 years)		
1st year of cycle	\$45	\$75
2nd year of cycle	\$30	\$50
3rd year of cycle	\$15	\$25
Permits for firms	\$20	\$30
Professional corporation issuance	\$25	
Professional corporation renewal	\$20	
Reciprocity	\$50	\$75
Transfer of grades	\$40	\$75
Restoration of expired certificate	*\$50	
Restoration of expired permit	*\$50	
Verification		\$25

*Plus all unpaid renewal fees.

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1999	\$33,452
FY 2000	\$191,351
FY 2001	\$262,420
FY 2002	\$46,923
FY 2003	\$402,957

DISTRIBUTION: General Fund

**BOARD OF REGISTERED ARCHITECTS
& LANDSCAPE ARCHITECTS**

IC 23-1.5-2-9, 10;
IC 25-4; IC 25-4-2-8
804 IAC 1.1-3-1

ACCT. NO. 1000-102720

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE: Issuance (12/1 odd thru 11/30 even)	\$100
Issuance (12/1 even thru 11/30 odd)	\$50
Biennial Renewal	\$100
Corporation issuance	\$25
Corporation renewal	\$20
Annual Restoration fee	*\$100
Exam application	\$50
Reciprocity w/ NCARB or CLARB record	\$100
Reciprocity w/o NCARB or CLARB record	\$400
Proctoring fee	\$75
Duplicate wall certificate	\$10

*plus all unpaid renewal fees

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1999	\$45,514
	FY 2000	\$102,641
	FY 2001	\$40,415
	FY 2002	\$94,495
	FY 2003	\$48,438

DISTRIBUTION: General Fund

AUCTIONEER COMMISSION

IC 25-6.1
812 IAC 1-1-35

ACCT. NO. 1000-102910

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:		Eff.
Issuance/renewal --		<u>7/03</u>
Auctioneer, auction house & company	\$35+R*	\$70
Reciprocal license	\$35+R*	
Temporary permit	\$25+R*	
Reinstatement fee (after one year cannot)	\$25*	
Examination fee	\$25	35
Certificate of license/		
Duplicate license and pocket card	\$5	

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1999	\$20,995
	FY 2000	\$135,991
	FY 2001	\$19,986
	FY 2002	\$134,745
	FY 2003	\$19,819

DISTRIBUTION: General Fund

STATE BOARD OF BARBER EXAMINERS

IC 25-7-11

ACCT. NO. 1000-102900

816 IAC 1-3-1

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE:		Eff.
Issuance/Renewal:		<u>8/03</u>
Barber, shop, instructor (4 years)	\$40	
School (2 years)	300	
Reciprocity, barber	50	\$100
Examination:		
Barber	30	50
Instructor	50	
Restoration:		
Barber:		
0-30 days	*10	
31-180 days	*50	
181- 5 years	*100	

REVENUE:	FY 1999	\$13,219
	FY 2000	\$69,360
	FY 2001	\$14,628
	FY 2002	\$18,349
	FY 2003	\$80,222

DISTRIBUTION: General Fund

STATE BOARD OF COSMETOLOGY EXAMINERS

IC 25-8-13; ACCT. NO. 1000-102920
820 IAC 2-2-2; 6-2-5

REVENUE BASE: Licensing fees for cosmetology schools; cosmetology, esthetic, electrology and manicurist salons, cosmetology, esthetic, and electrology instructors; and master cosmetologists, cosmetologists, estheticians, electrologists, and manicurists.

RATE:

Issuance/renewal for individual or 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
181-191 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 1999	\$1,021,241
	FY 2000	\$661,692
	FY 2001	\$1,036,131
	FY 2002	\$844,541
	FY 2003	\$1,011,557

DISTRIBUTION: General Fund

**BOARD OF REGISTRATION FOR
PROFESSIONAL ENGINEERS**

IC 23-1.5-2-9; 23-1.5-2-10	ACCT. NO. 1000-102780
IC 25-31-1-13	
864 IAC 1.1-12-1	

REVENUE BASE: Licensing fees paid by professional engineers and engineering interns.

RATE:

Issuance:

Engineer 8/1 odd - 7/31 even	\$50
8/1 even - 7/31 odd	100
Corporation	25
Engineer application	300

Renewal:

Engineer	100
Corporation (2 years)	20

Reciprocity	500
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Restoration	*50
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Examination:

Intern	50-100
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Engineer	100-150
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Proctoring	100
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Duplicate pocket card or certificate	10
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* plus renewal fee.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1999	\$272,976
	FY 2000	\$100,409
	FY 2001	\$338,800
	FY 2002	\$83,320
	FY 2003	\$543,306

DISTRIBUTION: General Fund

BOARD OF FUNERAL AND CEMETERY SERVICEIC 25-15-9-8 (5)
832 IAC 2-1-2ACCT. NO. 1000-102760;
3490-127600

REVENUE BASE: Licensing fees for funeral homes, directors, director interns, and embalmers. A \$5 portion of each issuance or renewal fee is deposited in the Board's Education Fund.

RATE:

Issuance (½ in odd years)/Renewal	\$50
Intern Issuance/Renewal	25
Reciprocity	200
Examination	50
Restoration:	
Directors - renewal multiplied by the product of 2 times the number of 6-month periods from expiration, up to 4 years.	
After 4 years from expiration*	30
Homes - for each 6-month period from expiration*	50
Intern*	25
Duplicate pocket card or certificate	10

* Restoration fee is in addition to the issuance fee.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	Funeral <u>Board</u>	Education <u>Fund</u>
FY 1999	\$90,322	\$10,975
FY 2000	\$23,940	\$540
FY 2001	\$324,092	\$12,051
FY 2002	\$30,146	\$825
FY 2003	\$77,620	\$13,175

DISTRIBUTION: General Fund, Education Fund

BOARD OF REGISTRATION FOR LAND SURVEYORS

IC 23-1.5-2-9; 23-1.5-2-10
 IC 25-1-6-4; 25-21.5-7-5
 865 IAC 1-11-1

ACCT. NO. 1000-102780

REVENUE BASE: Registration fees for land surveyors.

RATE:

Issue (8/1/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	*\$10
Examination Surveyor in Training	\$25
Examination	\$60
Proctoring Fee	\$75
Application Fee (In-state candidate)	\$10
Application Fee (Reciprocal candidate)	\$75
Duplicate Pocket Card	\$10
Duplicate Certificate	\$25

*plus unpaid renewal fees.

ADMINISTRATION: Professional Licensing Agency

REVENUE: Included in Professional Engineers

DISTRIBUTION: General Fund

PLUMBING COMMISSION

IC 25-28.5
 860 IAC 1-1-2.1, 2-1-6

ACCT. NO. 1000-102890

REVENUE BASE: Persons engaged in the business of plumbing.

RATE:

Issuance:

Journeyman (even/odd year)	*\$30/15
Contractor (even/odd year)	*100/50
Corporation (even/odd year)	*100/50
Temporary contractor (6 months)	*25
Apprentice Registration	10

Sources of Revenue

Biennial Renewal:	
Journeyman	30
Contractor	100
Corporation	100
Apprentice	10
Examination:	
Contractor	50
Journeyman	30
Reinstatement:	
12/31 odd - 3/1 next even	**15
3/1 next even - 12/31 following odd:	
Journeyman	**100
Contractor/corporation	**200

* plus Recovery Fund surcharge.

** plus renewal fees.

Each licensee also pays a surcharge not to exceed \$75 for contractors or \$30 for journeyman plumbers (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.

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1999	\$52,861
FY 2000	\$311,910
FY 2001	\$52,909
FY 2002	\$350,582
FY 2003	\$57,791

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PRIVATE DETECTIVES LICENSING BOARD

IC 25-30-1-17

ACCT. NO. 1000-123030

REVENUE BASE: Licensing fees paid by private detectives.

RATE:

Issuance/renewal	\$150
Employee Identification Card	\$10
Restoration	\$75

ADMINISTRATION: Professional Licensing Agency

REVENUE: FY 1999	\$143,510
FY 2000	\$104,450
FY 2001	\$149,930
FY 2002	\$123,746
FY 2003	\$164,638

DISTRIBUTION: General Fund

**REAL ESTATE APPRAISERS LICENSURE
AND CERTIFICATION BOARD**

IC 25-34.1-8
876 IAC 3-2-7

ACCT. NO. 1000-123220

REVENUE BASE: Licensing and certification fees for real estate, trainee, residential, and general appraisers. Licensees are not subject to the Real Estate Recovery Fund surcharge imposed by the Real Estate Commission on sales persons, brokers, or corporations.

RATE:

Examination:	
Application	\$100
Issuance: odd/even	**125/150
Trainee	100
Reciprocity:	
Application	100
Issuance: odd/even	**125/150
Trainee	100
Renewal	**150
Restoration:	
1-120 days	*20
120 days - 1 year	*125
1 year & 1 day - 18 months	*200
Trainee upgrade	25
Temporary permit	50
Verification/ Duplicate	10
Prelicensure issuance/renewal, schools and courses	500
Continuing education providers issuance/renewal	250

* plus renewal fee.

** includes federal registration fee.

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 1999	\$63,055
	FY 2000	\$177,278
	FY 2001	\$38,640
	FY 2002	\$185,078
	FY 2003	\$95,158

DISTRIBUTION: General Fund

REAL ESTATE COMMISSION

IC 25-34.1-3-9

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:

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 1999	\$1,083,234
	FY 2000	\$689,289
	FY 2001	\$1,024,062
	FY 2002	\$724,957
	FY 2003	\$1,001,853

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, limited license, duplications, and transcript evaluations was increased from \$5 to \$35 effective January 1, 2002. The licensing actions, such as conversion to a professional license and addition of new subject and endorsements that had been provided at no cost were increased to \$35. However, substitute certificates were increased from \$5 to \$15. This fee applies to all types of licenses: (1) teaching; (2) school services personnel; (3) supervisory; and (4) administrative.

ADMINISTRATION: Professional Standards Board

Revenue:	FY 1999	\$94,836
	FY 2000	\$105,323
	FY 2001	\$115,971
	FY 2002	\$442,336
	FY 2003	\$971,706

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

**INDIANA DEPARTMENT OF STATE 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 State 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 State 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 State Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of State Revenue

REVENUE:*	FY 1999	\$65,105
	FY 2000	\$79,589
	FY 2001	\$118,894
	FY 2002	\$94,468
	FY 2003	\$76,481

*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;

ACCT. NO. 2650-110000-41100

4-32-9-3; 4-32-11

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 bingo cards, 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.

Class	Gross Revenues		Fee
	At Least	But Less Than	
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 State Revenue

REVENUE:	FY 1999	\$4,254,859
	FY 2000	\$4,356,176
	FY 2001	\$4,260,504
	FY 2002	\$4,250,166
	FY 2003	\$4,101,888

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the costs of administration are subtracted is to be distributed quarterly to the Build Indiana Fund.

PENALTIES

IC 4-32-12

ACCT. NO. 2650-110000-42000

REVENUE BASE: The Department of State 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 State Revenue

REVENUE:	FY 1999	\$43,700
	FY 2000	\$48,295
	FY 2001	\$37,875
	FY 2002	\$61,760
	FY 2003	\$99,550

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the cost of administration is subtracted is to be distributed quarterly to 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 State Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 1999	\$75,941,933
	FY 2000	\$89,320,093
	FY 2001	\$76,728,718
	FY 2002	\$80,293,679
	FY 2003	\$82,395,149

DISTRIBUTION: Motor Vehicle Highway Account

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: Department of State Revenue

REVENUE:	FY 1999	\$51,300
	FY 2000	\$51,600
	FY 2001	\$54,450
	FY 2002	\$57,900
	FY 2003	\$49,650

DISTRIBUTION: General Fund

MOTOR CARRIER FEES

IC 8-2.1

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 Account. (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 1999	\$2,169,199
	FY 2000	\$2,385,716
	FY 2001	\$2,514,219
	FY 2002	\$1,998,732
	FY 2003	\$2,240,838

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-16-2-1; 25-11-1-3; ACCT. NO. 1000-100400-42100
9-30-2-8

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 1999	\$168,489
	FY 2000	\$170,027
	FY 2001	\$183,752
	FY 2002	\$137,035
	FY 2003	\$107,239

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-7-1-29; 23-1-18-3; ACCT. NO. 1000-100400-41100
23-16-12-4; 23-17-29-3;
23-18-12-3

REVENUE BASE AND RATES:

Agricultural Cooperatives

To file articles of incorporation, issuing membership certificates, but no stock
To issue capital stock

	<u>Fee</u>
	\$5
	\$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 (+ \$0.50 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:

<u>Document</u>	<u>Fee</u>
(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 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:

<u>Document</u>	<u>Fee</u>
(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 certi- ficates 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

Sources of Revenue

(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 1999	\$4,831,558
	FY 2000	\$4,663,201
	FY 2001	\$5,714,806
	FY 2002	\$5,562,462
	FY 2003	\$5,892,345

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 1999	\$38,243
	FY 2000	\$19,830
	FY 2001	\$15,044
	FY 2002	\$6,106
	FY 2003	\$17,299

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:	<u>Registration</u>	<u>Renewal</u>
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, \$1,000 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 1999	\$5,546,946
	FY 2000	\$6,158,360
	FY 2001	\$6,757,807
	FY 2002	\$5,976,108
	FY 2003	\$5,603,432

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 1999	\$427,697
	FY 2000	\$409,277
	FY 2001	\$410,366
	FY 2002	\$489,706
	FY 2003	\$354,981

DISTRIBUTION: General Fund

**SOLDIERS' AND SAILORS'
CHILDREN'S HOME**

**SOLDIERS' AND SAILORS'
CHILDREN'S HOME-SUPPORT**

IC 16-33-4-17

ACCT. NO. 3910-158000-422000

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 1999	\$127,602
	FY 2000	\$95,359
	FY 2001	\$52,202
	FY 2002	\$77,944
	FY 2003	\$68,107

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 1999	\$91,043
	FY 2000	\$102,217
	FY 2001	\$107,931
	FY 2002	\$99,477
	FY 2003	\$89,153

DISTRIBUTION: Accident Report Account

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 1999	\$1,106,310
	FY 2000	\$1,089,599
	FY 2001	\$1,028,422
	FY 2002	\$1,363,973
	FY 2003	\$1,105,328

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 most state agencies requesting a limited criminal history. The Department of Mental Health makes the largest percentage of interdepartmental requests.

ADMINISTRATION: State Police

REVENUE:	FY 1999	\$1,431,096
	FY 2000	\$1,602,808
	FY 2001	\$1,752,502
	FY 2002	\$1,504,334
	FY 2003	\$1,574,923

DISTRIBUTION: General Fund

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

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. | 90-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. | \$0.35/mile |
| | 108,001 lbs.-150,000 lbs. | \$0.60/mile |
| | Over 150,000 lbs. | \$1.00/mile |
| 3. | 90-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 1999	\$11,528,372
	FY 2000	\$11,652,792
	FY 2001	\$11,444,765
	FY 2002	\$11,849,531
	FY 2003	\$11,041,106

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 1999	\$169,108,492
	FY 2000	\$191,054,707
	FY 2001	\$141,259,962
	FY 2002	\$81,943,382
	FY 2003	\$36,242,582

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 1999	\$9,199,123
FY 2000	\$8,053,986
FY 2001	\$8,565,656
FY 2002	\$9,523,680
FY 2003	\$10,940,000

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME-COMFORT & WELFARE FUND

IC 10-17-9-7, 9, 16

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 1999	\$8,500,772
	FY 2000	\$7,763,839
	FY 2001	\$9,723,068
	FY 2002	\$8,564,291
	FY 2003	\$9,211,056

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: \$20

ADMINISTRATION: Worker's Compensation Board, Department of State Revenue

REVENUE:	Worker's Compensation	Department. of State Revenue
FY 1999	\$43,220	\$0
FY 2000	\$46,379	\$0
FY 2001	\$46,230	\$0
FY 2002	\$92,615	\$30,665
FY 2003	\$94,210	\$32,005

DISTRIBUTION: The fee increased in FY 2002 from \$5 to \$20. The Department of State Revenue collects the fee and retains \$5. The \$5 fee is deposited in the Department of State Revenue Independent Contractor Information Account. The remaining \$15 is deposited in the Worker's Compensation Supplemental Administrative Account.

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 2.5% 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:	<u>Assessments</u>	<u>Payouts</u>	<u>Fund Balance</u>
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
FY 2002*	\$3,033,618	\$2,584,877	\$1,505,990
FY 2003	\$2,708,851	\$2,904,708	\$1,518,133

*Worker's Compensation Board did a second assessment in FY 1999. The assessment for FY 2000 was increased from 1% to 1.5%. The assessment for FY 2002 was increased from 1.5% to 2.5%.

**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 1999	\$55,750
	FY 2000	\$45,500
	FY 2001	\$71,500
	FY 2002	\$49,750
	FY 2003	\$51,750

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 1999	\$3,894,462
	FY 2000	\$4,686,017
	FY 2001	\$3,944,885
	FY 2002	\$4,675,894
	FY 2003	\$3,700,228

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:

<u>Fiscal Year</u>	<u>Tax Revenue</u>	<u>Interest Earned</u>	<u>Benefit Payouts</u>	<u>Ending Balance*</u>
1999	\$265,499,209	\$94,109,748	\$289,625,399	\$1,462,395,770
2000	\$300,347,379	\$99,815,700	\$271,052,475	\$1,580,983,137
2001*	\$250,282,720	\$102,477,004	\$458,993,289	\$1,471,935,840
2002*	\$245,203,864	\$115,595,859	\$702,618,608	\$1,276,912,901
2003*	\$332,679,503	\$74,224,126	\$724,753,529	\$956,304,499

*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:

- C assist local school corporations and school townships in financing school building construction and educational technology programs through school loans;
- C make advances to school corporations and to school townships in order to aid in disaster loss; and
- C 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.

Sources of Revenue

REVENUE:

	<u>1999</u>	<u>2000</u>	<u>2001</u>
Fines & Forfeitures	\$5,814,177	\$6,030,479	\$6,161,794
Abandoned Property	15,000,000	26,598,339	25,000,000
Unclaimed Funds	900,669	469,345	340,365
Escheated Estates	<u>0</u>	<u>0</u>	<u>29,845</u>
Total Revenue Coll.	\$21,714,846	\$33,098,163	\$31,532,004
Loan Repayment	26,033,179	89,981,167	18,331,874
Sale of Investment	<u>85,409,279</u>	<u>417,564,187</u>	<u>312,625,092</u>
Total Collections	<u>\$133,157,305</u>	<u>\$540,643,415</u>	<u>\$362,488,970</u>

	<u>2002</u>	<u>2003</u>
Fines & Forfeitures	\$6,987,068	\$6,740,475
Abandoned Property	30,000,000	25,000,000
Unclaimed Funds	680,440	718,258
Escheated Estates	<u>213,556</u>	<u>206,853</u>
Total Revenue Coll.	\$37,881,064	32,665,586
Loan Repayment	73,270,584	24,078,020
Sale of Investments	<u>507,824,812</u>	<u>514,341,133</u>
Total Collections	<u>\$618,976,461</u>	<u>\$571,084,739</u>

Source: Auditor of State

Unobligated reserves, the total fund equity, and the year-end percentage:

<u>Fiscal Year</u>	<u>Unobligated Reserves</u>	<u>Total Fund Equity</u>	<u>Year-End Percentage</u>
1999	\$24,649,925	\$369,447,296	7.0%
2000	\$35,343,105	\$396,160,179	9.0%
2001	\$24,708,272	\$427,727,709	6.0%
2002	\$54,486,229	\$465,611,296	11.7%
2003	\$39,005,094	\$498,276,089	7.8%

Source: Treasurer of State

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 Account 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 more than 50,000
 - 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 \$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, 2002 TO JUNE 30, 2003**

Gross Receipts:

Motor Fuel Tax	\$314,552,503
Special Fuel	\$145,374,399
Motor Carrier Surtax & Highway User Fee	\$40,137,263
Trip Permit Fee	\$51,450
Motor Carrier Fund	\$64,464
Vehicle License, Title & Driver's License Fees	\$127,329,375
IRP Revenue	\$80,140,430
Reinstatement Fees & Driver Court Fees	\$1,490,938
Defensive Driver School	\$322,548
MVH Fund's Share of Abandoned Vehicle Fund	\$457,363
MVH Fund's Share of Odometer Fund	\$106,547
BMV Misc. Receipts	\$46,923
MVH Fund's Share of State Court Cost	\$3,613,595
State Police Misc. Receipts & MCSAP - Federal	\$31,443
State Police Federal Receipts	\$1,182,777
Traffic Safety - Federal	\$13,074,772
Traffic Safety Miscellaneous Receipts	\$383,558
Miscellaneous Receipts	\$12,238
Total Gross Receipts	<u>\$728,372,586</u>

Less:	Gas Tax Refunds	\$1,398,605	
	Special Fuel Refunds	<u>\$43,071,709</u>	
Total Net Receipts			\$683,902,272
Fund Expenses:			
	State Police		
	Administrative	\$104,508,405	
	Pension	\$7,981,265	
	Supplemental Pension	\$2,979,714	
	Benefits	<u>\$2,814,722</u>	
	Gross State Police Expense	\$118,284,106	
Less:	General Fund Reimbursement	\$56,996,752	
	Motor Carrier Fund Reimbursement	\$4,290,602	
	Toll Road Reimbursement	<u>\$1,682,294</u>	
	Net State Police Expense	\$55,314,458	
Other Fund Expense			
	Bureau of Motor Vehicles	\$48,339,611	
	Dept. of State Revenue - Motor Fuel Tax Div.	\$6,679,906	
	Traffic Safety	\$15,233,134	
	Traffic Safety Education	\$260,696	
	Highway Safety Plan	\$129,336	
	Audit Expense	<u>\$522,250</u>	
	Total Other Fund Expenses	\$71,164,933	
Total Net Fund Expense			<u>\$126,479,391</u>

Amount Available for Distribution (net receipts less total net fund exp.):		\$557,422,880
Adjustments to Amount Available for Distribution:		
County Engineer Distributions per IC 8-17-5-8 & 11.1	(\$811,667)	
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(\$630,000)	
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	(\$101,250)	
Access Road Construction Per IC 8-23-5-7	(\$4,367,312)	
Counties Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	\$9,105,911	
Cities & Towns Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	\$4,268,417	
Total Adjustments		\$7,464,099
Net Distributions:		
Indiana Department of Transportation	\$295,380,464	
Counties	\$183,238,994	
Cities and Towns	\$86,267,521	
Total Net Amount Distributed	<u>\$564,886,979</u>	
Proof: (Amount Available for Distribution Plus Adjustments)		<u>\$564,886,979</u>

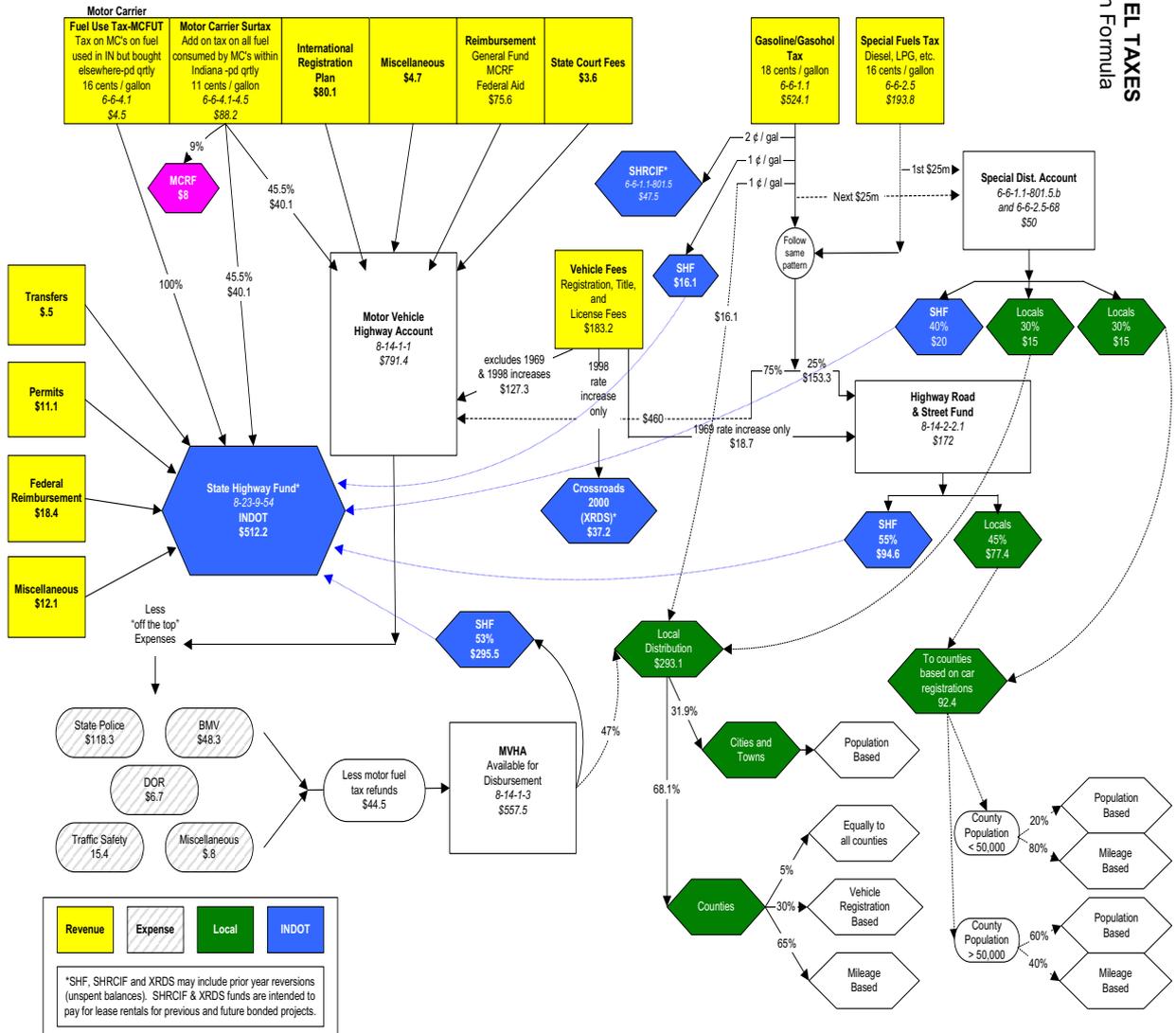
*Totals may not add due to rounding.

Indiana Transportation Funding

Effective January 1, 2003 (all \$ in Millions)
Revenue for FY 03

MOTOR FUEL TAXES
Distribution Formula

315



**SOURCES OF
PRIMARY HIGHWAY SYSTEM - SPECIAL ACCOUNT (STATE SHARE - 55%)**

Sources	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	Acct. #
Motor Fuel Taxes	\$56,582,736	\$56,404,951	\$60,287,590	\$58,483,163	\$57,063,678	6250-109400-404000
Special Fuel Tax	23,662,933	26,625,818	22,179,020	25,017,216	26,569,974	6250-109400-404200
License Fees	<u>10,062,876</u>	<u>10,347,335</u>	<u>10,216,773</u>	<u>10,155,822</u>	<u>10,393,809</u>	6250-140100-412100
Total Uses	\$90,308,545	\$93,378,104	\$92,683,383	\$93,656,201	\$93,027,461	

**SOURCES OF
HIGHWAY, ROAD AND STREET FUND (LOCAL SHARE - 45%)**

Sources	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	Acct. #
Motor Fuel Taxes	\$46,306,635	\$46,161,150	\$49,338,623	\$47,861,833	\$46,703,929	6250-109400-404400
Special Fuel Tax	19,339,213	21,784,760	18,146,471	20,464,512	21,734,673	6250-109400-404300
License Fees	<u>8,232,262</u>	<u>8,466,001</u>	<u>8,359,177</u>	<u>8,309,309</u>	<u>8,504,025</u>	6250-130100-412100
Total Uses	\$73,878,110	\$76,411,911	\$75,844,271	76,635,654	\$76,942,627	

FISCAL YEAR 2004 BUDGET

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
GENERAL GOVERNMENT					
Legislative	31,502,358				31,502,358
Judicial	104,836,136	9,984,487	376,041		115,196,664
Executive	18,844,074	4,505,657	2,597,655		25,947,386
Financial Management	85,386,897	9,399,549			94,786,446
Tax Administration	60,214,035	26,986,424			87,200,459
Administration	27,204,406	3,085,627			30,290,033
Other	<u>2,280,228</u>	<u>45,000</u>	<u> </u>		<u>2,325,228</u>
Total Operating	330,268,134	54,006,744	2,973,696		387,248,574
Total Construction	<u>55,813,354</u>				<u>55,813,354</u>
Total General Government	386,081,488	54,006,744	2,973,696		443,061,928

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
PUBLIC SAFETY					
Correction Administration	148,992,199	14,116,428	753,092		163,861,719
Department of Correction Ombudsman	150,000				150,000
Correctional Facilities	440,118,300	44,447,595			484,565,895
State Police	61,699,976	74,940,652	500,000		137,140,628
Adjutant General	11,098,764	958	4,207,454		15,307,176
Criminal Justice Institute	5,059,564	15,683,410	15,859,749		36,602,723
Department of Gaming Research	300,000				300,000
Law Enforcement Training	1,595,111	2,691,261			4,286,372
Coroner's Training Board		525,948			525,948
Regulatory and Licensing	<u>26,295,177</u>	<u>187,918,294</u>	<u>12,047,946</u>		<u>226,261,417</u>
Total Operating	695,309,091	340,324,546	33,368,241		1,069,001,878
Total Construction	<u>56,405,563</u>	<u>22,906,967</u>			<u>79,312,530</u>
Total Public Safety	<u>751,714,654</u>	<u>363,231,513</u>	<u>33,368,241</u>		<u>1,148,314,408</u>

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
CONSERVATION & ENVIRONMENT					
Natural Resources	42,286,096	72,709,286	6,200,333		121,195,715
Other Natural Resources	2,333,809	37,548			2,371,357
Environmental Management	32,972,962	91,638,096	36,787,792		161,398,850
Other Environmental Management	306,445				<u>306,445</u>
Clean Manufacturing Technology Board	475,000				<u>475,000</u>
Total Operating	78,374,312	164,384,930	42,988,125		285,747,367
Total Construction	<u>33,284,780</u>	<u>1,850,000</u>			<u>35,134,780</u>
Total Conservation & Env.	111,659,092	166,234,930	42,988,125		<u>320,882,147</u>

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
ECONOMIC DEVELOPMENT					
Agriculture	2,298,541	4,492,030			6,790,571
Commerce	11,788,599	775,797	38,851,830		51,416,226
Economic Development Funds	22,792,370	1,500,000			24,292,370
Economic Organizations	6,330,475	4,500,000			10,830,475
Community Service & Volunteerism	326,913		4,889,786		5,216,699
Workforce Development	3,805,060	125,000	1,043,360,781		1,047,290,841
Economic Development Budget Agency					
21st. Century Research & Tech. Fund		37,500,000			37,500,000
I-Light Fiber Optic System	<u>5,000,000</u>				5,000,000
Total Operating	52,341,958				
Total Construction	<u>21,242,288</u>				<u>21,242,288</u>
Total Economic Development	<u>73,584,246</u>	<u>48,892,827</u>	<u>1,087,102,397</u>		<u>1,209,579,470</u>

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
TRANSPORTATION					
Dept. of Transportation		748,801			748,801
Intermodal Operations	465,000	44,455,306	9,704,373	450,000	55,074,679
Highway Operations		804,964,736	474,600,000		1,279,564,736
Local Distributions		402,651,758	158,332,000		<u>560,983,758</u>
Total Operating	465,000	1,252,820,601	642,636,373	450,000	1,896,371,974
Total Construction	<u>1,600,000</u>				<u>1,600,000</u>
Total Transportation	2,065,000	1,252,820,601	642,636,373	450,000	1,897,971,974

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health	242,046,231	30,970,774	77,415,377		350,432,382
Public Health	68,594,547	66,025,320	175,292,837	6,851,848	316,764,552
Family Social Service Admin.	14,938,129		5,919,440		20,857,569
Medicaid	1,266,419,812	78,991,000	2,725,197,202		4,070,608,014
Family and Children Services	229,046,215	3,729,400	745,170,681	12,600,000	990,546,296
Aging & Rehabilitative Services.	211,921,829	36,947,925	158,030,084	51,171	406,951,009
Other Health-State Budget Agency					
Indiana Prescription Drug Prog.		8,000,000			8,000,000
Tobacco Use Prevention & Cessation Board		10,800,000			10,800,000
Indiana Advocacy Services			2,152,054		2,152,054
Gov. Council for Devel. Disabilities			1,603,122		1,603,122
Veterans Affairs	<u>947,257</u>				<u>947,257</u>
Total Operating	2,033,914,020	235,464,419	3,890,780,797	19,503,019	6,179,662,255
Total Construction	<u>22,375,040</u>	<u>2,618,665</u>			<u>24,993,705</u>
Total Health, Family Social Services & Veterans' Affairs	<u>2,056,289,060</u>	<u>238,083,084</u>	<u>3,890,780,797</u>	<u>19,503,019</u>	<u>6,204,655,960</u>

BUDGET FOR FY 2004

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HIGHER EDUCATION					
Indiana University	514,745,521	1,695,069	981,827		517,422,417
Purdue University	354,891,668	4,441,131	69,215		359,402,014
Indiana State University	84,438,566				84,438,566
Univ. of Southern Indiana	39,146,987	1,013,109			40,160,096
Ball State University	134,205,348	995,884			135,201,232
Vincennes University	36,414,442				36,414,442
IVTC	126,515,965				126,515,965
IN Higher Ed Telecomm System	6,661,610				6,661,610
Medical Education Board	2,249,792				2,249,792
Comm. for Higher Education	2,344,627	70,000	788,144		3,202,771
Budget Agency	3,170,691	283,394			3,454,085
A.D.D.L. Lease Payments (DOA)	1,045,975				1,045,975
Student Assistance Comm.	<u>168,563,916</u>	<u>211,500</u>	<u>5,237,262</u>		<u>174,012,678</u>
Total Operating	1,474,395,108	8,710,087	7,076,448		1,490,181,643
Total Construction	<u>15,298,219</u>				<u>15,298,219</u>
Total Higher Education	<u>1,489,693,327</u>	<u>8,710,087</u>	<u>7,076,448</u>		<u>1,505,479,862</u>

BUDGET FOR FY 2004

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
EDUCATION K-12					
Elementary/Secondary Educ.	2,638,551,292	1,612,912,425	635,214,355	34,475,805	4,921,153,877
Other Education	<u>11,668,403</u>	<u>2,748,680</u>	<u>3,886,877</u>		<u>18,303,960</u>
Total Education	2,650,219,695	1,615,661,105	639,101,232	34,475,805	4,939,457,837
Total Education (K-12+ Higher Ed.)	4,139,913,022	1,624,371,192	646,177,680	34,475,805	6,444,937,699
MISCELLANEOUS					
<u>Distributions</u>	<u>40,811,892</u>	<u>2,522,820,037</u>		<u>403,800</u>	<u>2,564,035,729</u>
STATE TOTALS					
Total Operating	7,356,099,210	6,243,085,296	6,346,027,309	54,832,624	20,000,044,439
Total Construction	<u>206,019,244</u>	<u>27,375,632</u>			<u>233,394,876</u>
GRAND TOTAL	7,562,118,454	6,270,460,928	6,346,027,309	54,832,624	20,233,439,315

FUND STATEMENTS

**GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

FY 2003

Resources:

Working Balance at 7/1/02 --

Current Year Resources:

Forecast Revenue \$9,880.1

DSH 65.0

Other Revenue Sources or Transfers in

Jobs & Growth Tax Relief Reconciliation

Act of 2003 103.4

Transfer from Lottery/Gaming Surplus Acct 175.0

Transfer from Dedicated Funds 222.0

Total Current Year Resources \$10,445.5

Total Resources: \$10,445.5

Uses: Appropriations, Expenditures, and Reversions:**Appropriations:**

Budgeted Appropriations \$ 11,000.1

Adjustments to Appropriations¹ 22.7

Tuition Support Deficiency Appropriations 19.4

Medicaid Shortfall --

Higher Education HEA 1196 - 2002 (29.0)

K-12 Education HEA 1196 - 2002 (119.1)

Total Appropriations \$10,894.0

Other Expenditures and Transfers:

Trans. to Lott./Gam. Surplus Acct
(BIF)(MVET) 131.8

Transfer to Tuition Reserve 40.0

Undistributed PTRC and Homestead Credit (101.1)

Judgments and Settlements² 6.2

Total Appropriations and Expenditures: \$10,970.9

Payment Delays

Higher Education Allotment (2.2)

Tuition Support Distribution (20.0)

Prop. Tax Replacement & Homestead Credit (314.5)

Reversions:	(323.4)
Total Net Uses:	<u>\$10,310.7</u>
Auditor's Adjustment	(1.8)
General Fund Reserve Balance at 6/30/03	136.6
<u>Reserved Balances</u>	
Tuition Reserve	305.0
Rainy Day Fund ³	<u>278.5</u>
Total Combined Balances	<u>\$720.1</u>
Payment Delay Liability	(710.5)
Combined Balance as a Percent of Operating Revenue	7.2%

*Totals may not add due to rounding.

**STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
FY 2003
(Millions of Dollars)**

FY 2003**Resources:**

Working Balance at 7/1/02	--
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Current Year Resources:

Forecast Revenue	\$7,211.3
DSH	65.0
Enrolled Acts 2003	--
Other Revenue Sources or Transfers in Jobs & Growth Tax Relief Reconciliation Act of 2003	103.4
Transfer from Rainy Day Fund	--
Transfer from Dedicated Fund Balances	<u>222.0</u>

Total Current Year Resources	\$7,601.7
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Total Resources:	<u>\$7,601.7</u>
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Uses: Appropriations, Expenditures, and Reversions:**Appropriations**

Budgeted Appropriations:	7,832.7
Adjustments to Appropriations ¹	28.4
Deficiency Appropriations	0.1
Tuition Support Deficiency Appropriations	19.4
Medicaid Shortfall	--
Higher Education HEA 1196 - 2002	(29.0)
K-12 Education HEA 1196 - 2002	<u>(67.8)</u>
Total Appropriations	7,783.8

Other Expenditures and Transfers:

Property Tax Replacement Fund Transfer	(157.8)
Trans. to Lott. and Gam. Surplus Acct. (BIF, MVET)	131.8
Trans. To Tuition Reserve	40.0
Judgments and Settlements	<u>6.2</u>

Total Appropriations and Expenditures:	\$7,804.0
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Payment Delays

Higher Education Allotment	(2.2)
Tuition Support Distribution	(11.4)

Reversions:	(323.4)
Total Net Uses:	<u>\$7,466.9</u>
Auditor's Adjustment	(1.8)
Working Balance at 6/30/03	<u><u>\$136.6</u></u>

Totals may not add due to rounding.

Footnotes

¹Adjustments to appropriations by augmentation, transfer, and open-ended appropriations and other reconciling adjustments made as part of the closing process are shown in total.

²Represents Tort Claims and Settlements and the Budget Agency's best estimate -- at this time -- of the cost to the General Fund for Medicaid expenditures that will be incurred by the State.

³Includes loans of \$30,368,212 to City of Beech Grove, Beech Grove Schools, City of East Chicago, City of East Chicago Sanitation District, East Chicago Schools, East Chicago Libraries., Duneland Schools, Town of Burns Harbor, Westchester Public Library, and Porter County.

**SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)**

<u>SOURCES</u>	<u>FY 2003</u>
Revenue	
Total Forecast Revenue	\$2,668.8
Enrolled Acts	--
Transfers	
Lottery/Gaming Surplus (BIF) Transfer	175.0
General Fund Transfer	<u>(157.8)</u>
Total Transfers	17.2
TOTAL SOURCES	2,686.0
<u>USES</u>	
Tuition Support Appropriation	1,523.1
K-12 Education HEA 1196 - 2002	(51.3)
Tuition Support Payment Delay	(8.6)
Property Tax Replacement Distribution	
PTRC and Homestead Credit	1,644.3
Prop. Tax Repl. Credit Payment Delay	(314.5)
Undistributed PTRC and Homestead Credit	(101.1)
Settlement of Distributions Adjustment	<u>(5.8)</u>
TOTAL USES	<u><u>\$2,686.0</u></u>
Ending Balance at June 30	--

(Total may not add due to rounding.)

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND BALANCE
IC 4-10-18
Fiscal Year 2003
(Millions of Dollars)**

	<u>FY 2002</u>
<u>Resources:</u>	
Fund Balance 7/1/02	\$ 269.2
Interest Earned FY 2002 ¹	<u>9.3</u>
Transfer from GF Revenue Formula	---
Total Resources:	<u><u>278.5</u></u>
<u>Uses:</u>	
Transfer to GF - Budget Stabilization	—
Transfer to GF - Maintain Level Fund Balance	---
Fund Balance at 6/30/03 ²	<u>278.5</u>
Total Uses:	<u><u>278.5</u></u>
Maximum Fund Balance ³	\$ 509.3

(Totals may not add due to rounding.)

¹Earned 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.

²Includes loans of \$30,368,212 to City of Beech Grove, Beech Grove Schools, City of East Chicago, City of East Chicago Sanitation District, East Chicago Schools, East Chicago Libraries, Duneland Schools, Town of Burns Harbor, Westchester Public Library, and Porter County..

³The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding PTRF) revenues.

**LOTTERY AND GAMING SURPLUS ACCOUNT
BUILD INDIANA FUND*
Fiscal Year 2003
(Millions)**

Resources:

Fund balance at 7/1/02	\$24.5
Lottery Surplus Account*	108.7
Riverboat Wagering Tax	136.2
Pari-mutuel Tax	1.6
Charity Gaming Surplus	3.5
Interest	<u>0.9</u>
Transfer from State General Fund	131.8
Transfer from State Fair	3.0
Loan Repayments	0.1
Total Resources:	<u>\$410.3</u>

Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
Property Tax Replacement Fund	175.0
Total Uses	<u>\$ 411.2</u>
Balance at 6/30/03	<u>\$ (0.9)</u>

NOTE: The variance between the previously reported FY 2002 ending balance and the FY 2003 beginning balance is due to restatement by the State Budget Agency of FY 2002 pari-mutuel tax revenue (from \$3.4M to \$2.0M) and suspended appropriations (from \$242.5M to \$252.3M).

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.