INDIANA HANDBOOK OF

TAXES, REVENUES,

AND

APPROPRIATIONS

Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2010

INDIANA HANDBOOK OF TAXES, REVENUES, AND APPROPRIATIONS

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The purpose of this handbook is to provide brief summaries of various state and local taxes and revenues and the state appropriations. It is not intended to be a legal reference. For specific statutory and regulatory descriptions of the revenue provisions, please consult the Indiana Code, the Noncode Acts of the General Assembly, or the Indiana Administrative Code. These sources are available on the General Assembly's website (http://www.in.gov/legislative/).

The State Auditor implemented a new state accounting system, Encompass, on September 11, 2010. Although we anticipate that the transition will be mostly seamless, some recording and reporting errors and inaccuracies may occur. If any problems are discovered after publication of the Indiana Handbook of Taxes, Revenues, and Appropriations, corrections will be made to the online version of the handbook on the General Assembly's website (http://www.in.gov/legislative/2396.htm).

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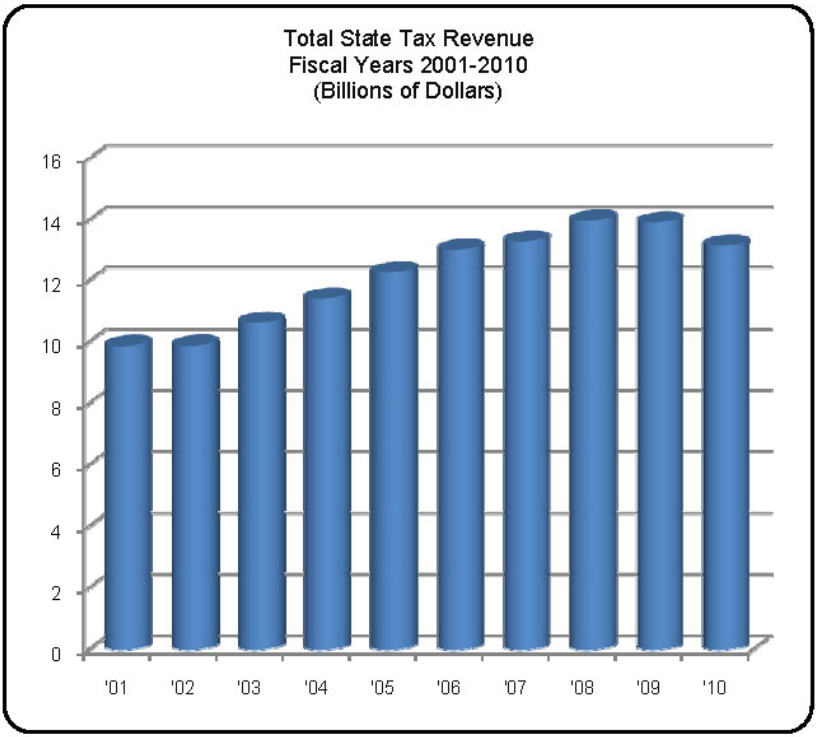


FY 2010 SUMMARY OF STATE TAXES
(Millions)

Sales Taxes	$5,963.9
Individual Income Taxes	3,875.6
Motor Fuel Taxes	759.9
Riverboat Taxes*	565.0
Cigarette Taxes	482.0
Corporate Income Taxes	370.1
Local FIT, CVET, Excise*	301.9
Utility Receipts Taxes	190.0
Insurance Taxes	180.5
Other Taxes	133.6
Inheritance Taxes*	133.2
Racetrack Wagering	120.8
Alcoholic Beverage Taxes	40.1
Financial Institutions*	23.1
Railroad Car Property Taxes	4.4
Pari-mutuel Taxes	3.8
Hazardous Waste*/Petroleum Severance	2.1
Charity/Type II Gaming	1.6
Property Taxes	1.1
TOTAL STATE TAXES	**$13,152.7**

*State share of revenue.

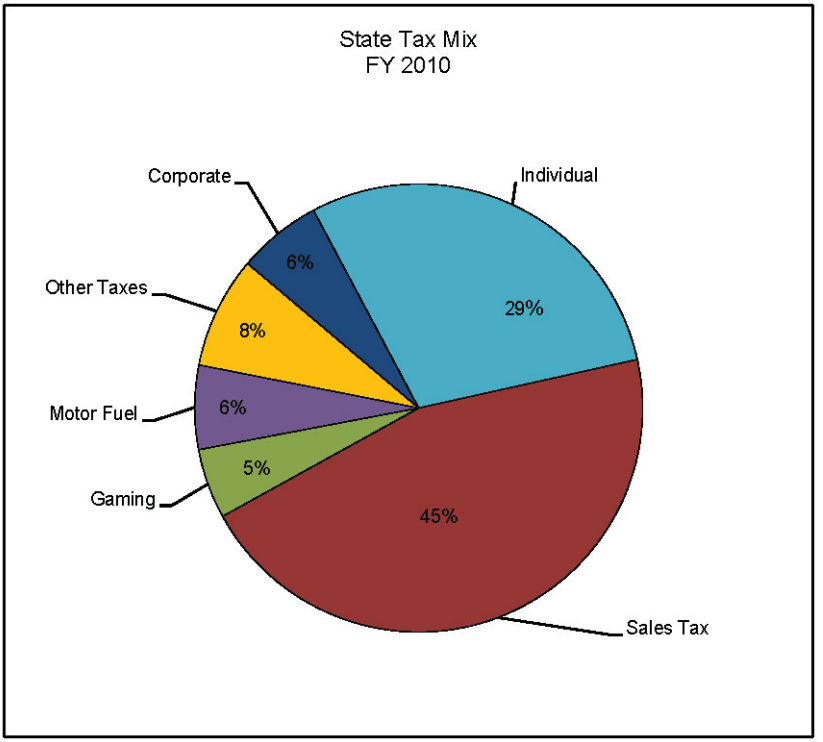
SUMMARY OF FEDERAL AID
(Millions)

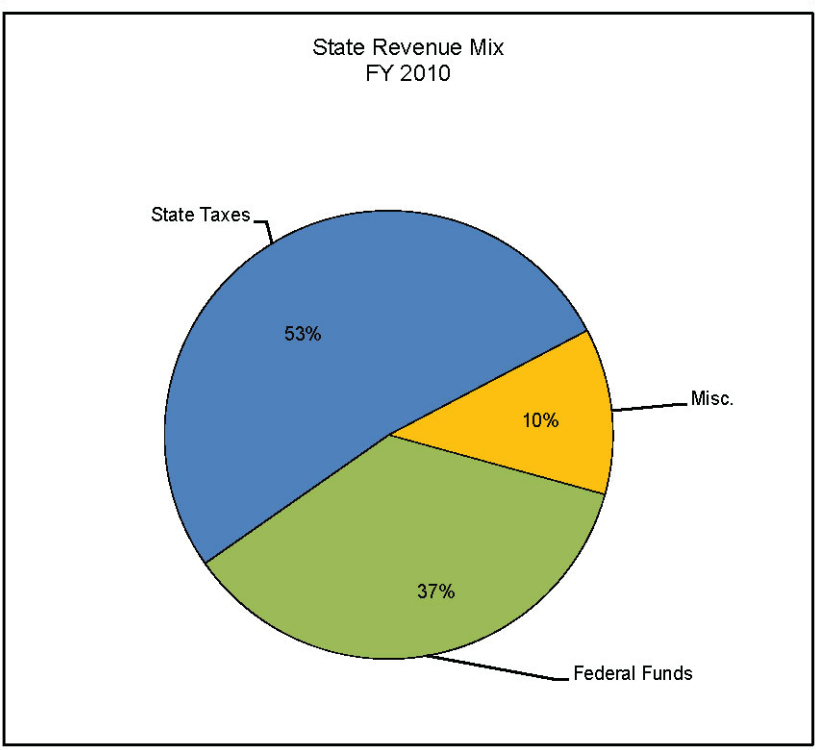
Public Welfare	$5,703.9
Education/Higher Education	1,705.0
Highways/Transportation	1,018.7
General Government	315.7
Miscellaneous	134.2
Conservation/Environmental	176.6
Trust Funds	52.4
Health/Mental Health	28.0
Public Safety	10.7
Corrections	1.4
TOTAL FEDERAL AID	**$9,146.6**

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

Unemployment Comp Trust Fund	$560.3
Other Fees	371.1
Vehicle Licenses/Non-Business Licenses	324.8
Miscellaneous Receipts and Donations	317.7
Interest and Dividends	201.0
Lottery	183.9
Fines and Penalties	137.6
Tobacco Master Settlement	134.7
Permits	107.7
State Sales	99.0
Individual Support	80.3
Business and Personal Licenses	33.1
Other Services Charges	11.3
Examination and Registration Fees	9.1
County Welfare Tax	5.7
Rental of Properties	2.7
TOTAL PERMITS, LICENSES, SALES, MISC.	**$2,580.0**
TOTAL REVENUE FY 2010	**$24,879.3**

Totals may not add due to rounding.


State Tax Mix
FY 2010
Corporate
Individual
Other Taxes
Motor Fuel
Gaming
Sales Tax
6%
29%
8%
6%
5%
45%


State Revenue Mix
FY 2010
State Taxes
Misc.
Federal Funds
53%
10%
37%

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(e), 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.

Single-Sales-Factor Apportionment: Under single-sales-factor apportionment, the Indiana tax base is determined only on the basis of corporation's sales in Indiana. To apportion a corporation's income to Indiana, it is multiplied by the percentage of the corporation's total sales that are attributable to Indiana. The corporation's property and payroll in Indiana are not used in the apportionment formula. From 2007 to 2011, the property and payroll factors will be phased out, with single-sales-factor apportionment beginning in tax year 2011. Under the three-factor formula with a double-weighted sales factor used for tax years 1995 to 2006, the weights on the property and payroll factors are each equal to 0.25, with the weight on the sales factor equal to 0.50. The weights on each factor during the phaseout period are specified in the table below.

Weight on apportionment factor in tax year beginning in ...

	2007	2008	2009	2010	2011 and after
Property Factor	0.20	0.15	0.10	0.05	0.0
Payroll Factor	0.20	0.15	0.10	0.05	0.0
Sales Factor	0.60	0.70	0.80	0.90	1.00

Three-Factor Formula: The formula used by a company that conducts business in other states to determine Indiana corporate adjusted gross 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, and before January 1, 2007, the sales factor is multiplied by 2 and the denominator is 4.

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4 ACCT. NO. 10850-416100; 416199; 70512-416100; 416199; 37610-416100; 416199; 74510-416100; 38610-416100; 416199; 33810-416100

TAXPAYER:

Beer	Beer wholesaler, unless Indiana brewer.
Flavored malt beverage	Beer or wine wholesaler, unless Indiana brewer.
Hard cider	Vintners, farm wineries, wine wholesalers, dining care permittee, or boat wine permittee.
Liquor	Liquor wholesaler.
Wine	Liquor wholesaler or winery.
Mixed beverages	Liquor wholesaler.
Malt	Manufacturer, wholesaler, or dealer.

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

RATES:

Beverage	Tax Per Gallon
Beer, flavored malt beverage, hard cider	$0.115
Liquor, wine--21% or more alcohol	2.68
Wine--less than 21% alcohol	0.47
Mixed beverages - 15% or less alcohol	0.47
Malt	0.05

SALES (in gallons):

	Beer	Liquor	Wine
FY 2006	126,187,541	8,320,338	9,010,243
FY 2007	125,741,076	8,380,158	9,209,432
FY 2008	129,051,099	9,122,454	9,530,802
FY 2009	127,076,043	9,902,448	9,164,814
FY 2010	124,167,608	9,277,250	10,065,131

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:	FY 2006	$40,529,567
	FY 2007	$39,704,323
	FY 2008	$44,707,807
	FY 2009	$43,497,941
	FY 2010	$40,134,262

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.

Fund	Beverage	Tax/Gallon	Total Revenue
General	Beer	$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	$12,663,291
PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	$18,267,244
Enforcement & Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	$2,337,521
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		$3,151,960
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	$3,189,546
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	$524,700
TOTAL TAXES			**$40,134,262**

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

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7 ACCT. NO. 10880-416200; 416299; 58610-416200; 416299; 74510-416200; 416299; 38810-416200; 416299; 15050-416200; 416299; 53520-416200; 416299; 38320-416200; 416299; 38325-416200; 416299

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 99.5 cents per pack of 20 cigarettes and 124.375 cents per pack of 25 cigarettes. Other tobacco products (OTP) such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 24% of wholesale cost. Other minor taxes are imposed on cigarette papers and tubes. P.L. 218-2007, effective July 1, 2007, increased the tax rates. The previous tax rates were 55.5 cents per pack of 20 cigarettes and 69.375 cents per pack of 25 cigarettes.

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 cents per pack of cigarettes 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 2006	$355,524,954
	FY 2007	$367,632,422
	FY 2008	$525,272,438
	FY 2009	$516,758,813
	FY 2010	$482,007,590

DISTRIBUTION: P.L. 182-2009 changed the distribution formula, effective July 1, 2009.

	Old Distribution	New Distribution
• Medicaid Reimbursements	2.46%	2.46%
• Health Initiative Fund	4.1%	--
• State Retiree Health Benefit Trust Fund	--	5.74%
• Reimbursement State General Fund for Health Plan Tax Credit	2.46%	--
• Cigarette Tax Fund	4.22%	4.22%
• Mental Health Centers Fund	0.6%	0.6%
• State General Fund	53.68%	54.5%
• Pension Relief Fund	5.43%	5.43%
• Indiana Check-up Plan Trust Fund	27.05%	27.05%
• Affordable Housing and Community Development Fund (AHCDF)	25% of OTP	25% of OTP

Of the amount distributed to the Cigarette Tax Fund, 1/6 goes to the Department of Natural Resources, 1/6 is deposited in the Clean Water Indiana Fund, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

Fund	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
General	$298,304,965	$308,549,410	$278,664,113	$273,517,266	$258,092,916
Cig Tax	$23,600,922	$24,325,803	$21,977,539	$21,615,849	$20,076,152
MH Ctrs	$3,356,150	$3,464,020	$3,124,614	$3,073,168	$2,854,217
Pension Relief	$30,262,917	$31,293,189	$28,277,209	$27,811,550	$25,838,973
Medicaid	-0-	-0-	$12,808,944	$12,592,222	$12,161,474
Health Initiative	-0-	-0-	$21,341,126	$20,826,863	-0-
Health Ins. Credit	-0-	-0-	$12,808,944	$12,592,222	-0-
Check-up	-0-	-0-	$140,858,756	$138,549,263	$128,217,687
State Retiree Health Benefit Trust	-0-	-0-	-0-	-0-	$27,306,834
AHCDF	-0-	-0-	$5,411,193	$6,180,420	7,459,337
Total	$355,524,954	$367,632,422	$525,272,438	$516,758,813	$482,007,590

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3 ACCT. NO. 54710-413500

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

REVENUE:	FY 2006	$351,261
	FY 2007	$162,081
	FY 2008	$27,005
	FY 2009	$200
	FY 2010	$179

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.

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.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6 ACCT. NO. 49552-417590; 417591; 49515-417590; 417591; 49525

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 2006	$3,178,873
	FY 2007	$2,251,218
	FY 2008	$1,378,030
	FY 2009	$1,088,623
	FY 2010	$794,572

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.

Distribution to the Hazardous Substances Response Trust Fund as follows:

FY 2006	$1,821,562
FY 2007	$1,688,414
FY 2008	$1,033,522
FY 2009	$816,467
FY 2010	$656,014

Revenue is distributed to the various counties as follows.

County	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Porter	$38,262	$18,945	$20,519	$21,383	$18,159
Putnam	$1,319,049	$543,860	$323,989	$250,773	$120,399
Total	$1,357,311	$562,805	$344,508	$272,156	$138,558

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2 ACCT. NO. 10850-417110
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, stepchild, 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) phased out the state death tax credit from 2002 to 2005, so the Estate Tax is currently inoperative. EGTRA also eliminates the Federal Estate Tax temporarily in 2010. However, under EGTRA, the Federal Estate Tax will be reinstated as it was in 2001, including the state death tax credit beginning in 2011.

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 temporarily eliminates the federal Generation-Skipping Transfer Tax in 2010. However, under EGTRA, the tax will be reinstated beginning in 2011.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue.

REVENUE:

	General Fund			Counties	
	Inheritance Tax	Estate Tax	Transfer Tax/ Other*	Inheritance Tax	Total GF and Counties
FY 2006	$148,904,951	($68,507)	$0	$12,706,288	$161,542,732
FY 2007	$150,322,996	($32,271)	$0	$12,716,496	$163,007,221
FY 2008	$165,518,598	$62,310	$367	$14,181,463	$179,762,738
FY 2009	$185,505,894	$0	$0	$15,807,570	$201,313,464
FY 2010	$133,156,375	$16,726	$0	$11,307,639	$144,480,740

*Generation-Skipping Transfer Tax collections in FY 2005; consumer protective judgment in FY 2008.

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. 38220-413800; 417599
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 2006	$1,161,400
	FY 2007	$1,153,154
	FY 2008	$1,680,447
	FY 2009	$1,475,326
	FY 2010	$1,425,692

DISTRIBUTION: Oil and Gas Fund

RAIL CAR PROPERTY TAX

IC 6-1.1-8; ACCT. NO. 52010-414400; 414499 (Rail Car)
IC 6-1.1-8.2 49310-411260 (RR)

TAXPAYER: Rail 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: Rail 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 rail car companies and the distributable property of the railroad company. The Department of State Revenue collects the tax payments. Tax collections from rail 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: Rail 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 M annually. If more than $2.8 M 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.

REVENUE:

	Rail Car Companies	Railroad Companies	Total
FY 2006	$4,145,168	$109,858	$4,255,026
FY 2007	$4,393,762	$147,009	$4,540,771
FY 2008	$5,062,811	$187,588	$5,250,399
FY 2009	$5,259,948	$137,293	$5,397,241
FY 2010	$4,340,736	$129,836	$4,470,572

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

STATE PROPERTY TAX

State Fair, IC 15-1.5-8 — ACCT. NO. 48130-419100;
State Forestry, IC 14-23-3 — 39810-419500; 419100

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. This tax was not levied after CY 2008.

TAX BASE: Net Assessed Value arrived at for local property tax purposes.

RATE: State Fair: $0.0008 per $100 Assessed Value.
State Forestry: $0.0016 per $100 Assessed Value.

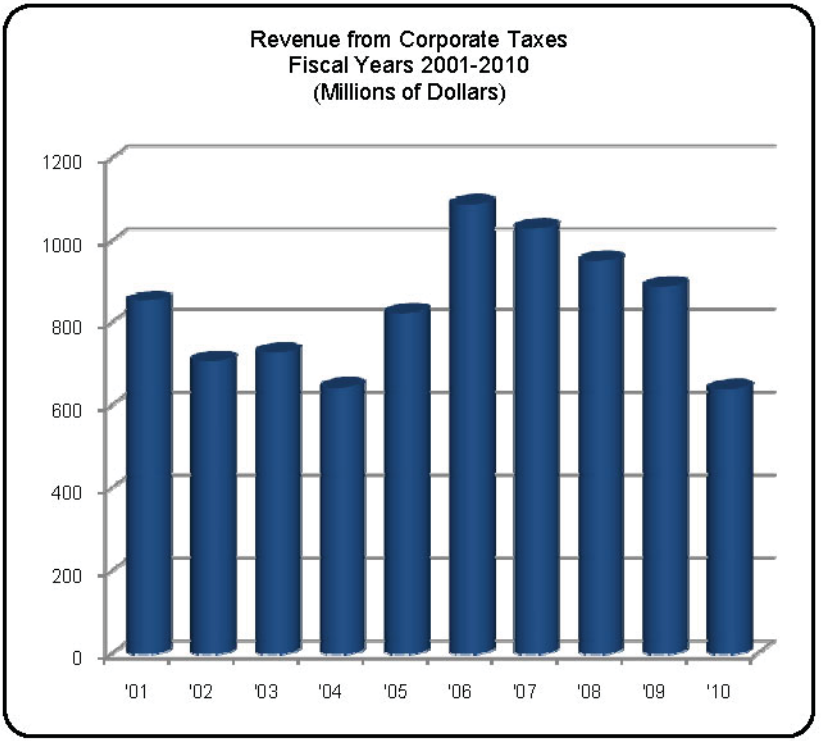
ADMINISTRATION: Department of Local Government Finance

REVENUE:

	State Fair	State Forestry	Total
FY 2006	$2,677,206	$4,890,112	$7,567,318
FY 2007*	$1,835,588	$3,589,985	$5,425,573
FY 2008*	$2,456,640	$4,708,939	$7,165,579
FY 2009*	$2,524,611	$4,967,256	$7,491,867
FY 2010**	$359,508	$701,559	$1,061,067

* FY 2007, FY 2008, and FY 2009 collections were all affected by billing delays in CY 2007 and CY 2008.
**FY 2010 revenues are from late billings for CY 2008 taxes.

DISTRIBUTION:
State Fair Fund receives amount generated by $0.0008 tax rate.
State Forestry Fund receives amount generated by $0.00157 tax rate.
State Budget Agency receives amount generated by $0.00003 tax rate for DLGF database management.



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. The Corporate Gross Income and Supplemental Net Income Taxes were repealed on January 1, 2003. Information on these taxes is contained in prior years' tax handbooks.

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1 ACCT. NO. 10850-411220; 411229

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with the following modifications:

(1) subtract any income that the federal law or Constitution prohibits Indiana from taxing;
(2) add deduction allowed for charitable contributions under federal law;
(3) add deduction allowed under federal law for state income taxes;
(4) make adjustments to disallow certain federal bonus depreciation allowances;
(5) add deduction allowed under Sections 172 and 810 of IRC;
(6) add amounts attributable to increased Section 179 property deduction limits;
(7) add deduction allowed for domestic production activities;
(8) add certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income;
(9) add dividends paid to shareholders of captive real estate investment trusts;
(10) add exclusion for income attributable to discharge of certain business debt;
(11) make adjustments to disallow special expensing for certain retail or restaurant property, refinery property, or film or TV production expenditures;
(12) make an adjustment for the ordinary loss treatment of certain sales of Fannie Mae or Freddie Mac stock; and

(13) 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.

NOTE: The three-factor apportionment formula is being phased out and single-sales factor apportionment is being phased in through 2011. (See Three-Factor Formula and Single-Sales-Factor Apportionment, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS:

- Interest on U.S. government obligations.
- Corporate income from public transportation fares.
- Income of insurance companies who pay the Insurance Premium Tax.
- Foreign income of foreign corporations.
- A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership.
- Net operating loss deduction.
- Patent-Derived Income: Up to $5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

RATE: 8.5%

NOTE: Effective January 2005, a 5% rate applies to the amount of income derived by a corporation from sources inside a military base. This rate applies to the taxable year in which the corporation locates its operations in a qualified area and to the four succeeding years.

CREDITS:

- **Alternative Fuel Vehicle Manufacturing Investment**: 15% of qualified investment made between 2007 and 2012 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC).
- **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. The total per taxpayer may not exceed $3 M, but may be increased by the IEDC Board to $5 M for biodiesel production tax credits. Total biodiesel production and ethanol production tax credits (see below) may not exceed $50 M for all taxpayers and all taxable years.
- **Biodiesel Sales**: $0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers before January 1, 2011. Total credits for all taxpayers and all taxable years may not exceed $1 M.
- **Capital Investment**: 14% of certain qualified investments of at least $75 M, 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 M in a fiscal year.
- **Coal Gasification Technology Investment:** 10% of the first $500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized bed combustion unit); and 5% of the qualified investment exceeding $500 M (5% if the investment is in a fluidized bed combustion unit). Credits approved by the IEDC Board.
- **Community Revitalization Enhancement District**,**Industrial Recovery, Military Base Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.

- **Energy-Saving Appliances:** 20% of annual expenditures by individuals or small businesses on certain "energy star" products up to $100 per taxpayer. Annual statewide credit maximum equals $1 M. The credit is available only in 2009 and 2010.
- **Enterprise Zone Employment Expense**: 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 and Military Base Investment Cost**: Percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** $0.125 per gallon of ethanol produced at qualified Indiana facilities. The total allowable credits per taxpayer: (1) may not exceed $2 M if annual production of grain ethanol is between 40 M and 60 M gallons; (2) may not exceed $3 M if annual production of grain ethanol is at least 60 M gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed $50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed $20 M for all taxpayers and all taxable years.
- **Headquarters Relocation**: 50% of the costs incurred by an eligible business to relocate its headquarters to Indiana, effective January 1, 2006.
- **Health Benefit Plans:** $50 per employee obtaining health coverage under a qualified plan first offered by an employer after 2006. Credit is available in the first two years the plan is offered. Maximum annual credit amount per employer equals $2,500.
- **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:** Up to 10% of qualified business investment directly related to expanding the workforce in Indiana, not to exceed the taxpayer's state tax liability. Credits approved by the IEDC Board. Credit expires December 31, 2013.
- **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.
- **Media Production Expenditures:** 15% of qualified expenditures if expenditure total is less than $6M; up to 15% of qualified expenditures as determined by the IEDC if expenditure total is $6M or more. Tax credits may not exceed $2.5M in a fiscal year. Credit expires December 31, 2011.
- **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 $2.5 M in a fiscal year.
- **New Employers:** 10% of wages paid by a new Indiana business to new qualified employees during the first 24 months of employment. The credit applies to new businesses starting in 2010, 2011, or 2012, and employing at least 10 new employees. Credits approved by the IEDC Board.
- **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.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC; total amount of credits may not exceed $1 M.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations beginning in tax year 2010. Total tax credits may not exceed $2.5M per fiscal year.
- **Small Business Wellness Programs:** 50% of annual cost incurred by an employer of 2 to 100 employees to provide a qualified employee wellness program.
- **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 2012. Total new credits awarded may not exceed $12.5 M annually ($10 M in 2004).
- **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 M 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: A corporation must make quarterly estimated payments when its estimated annual tax liability exceeds $2,500. The quarterly payments must equal the lesser of 25% of the corporation's estimated annual tax liabilitly or the annualized income installment calculated for federal tax purposes under the Internal Revenue Code. Quarterly payments are due on the 20th day of April, June, September, and December with the annual return 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 $5,000, 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 2006*	$796,118,261
	FY 2007	$746,392,971
	FY 2008	$661,217,431
	FY 2009	$541,300,304
	FY 2010	$370,046,023

*Total includes $92,940,900 in tax amnesty payments.

DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5 ACCT. NO. 45600-411250; 417599

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

Adjustments to income include the following modifications:
- Add federal bad debt deduction.
- Add federal charitable contribution deduction.
- Add deduction for taxes based on or measured by income and levied by a state.
- Add federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- Add deduction allowed for net operating losses or net capital losses.
- Adjustments to disallow certain federal bonus depreciation allowances.
- Add amounts attributable to increased Section 179 property deduction limits.
- Add deduction allowed for domestic production activities.
- Add exclusion for income attributable to discharge of certain business debt.
- Adjustments to disallow special expensing for certain retail or restaurant property, refinery property, or film or TV production expenditures.
- Adjustment for the ordinary loss treatment of certain sales of Fannie Mae or Freddie Mac stock.
- Add exempt insurance income due to federal treatment of active financing income.

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:
- Biodiesel Production
- Capital Investment
- Coal Gasification Technology Investment
- Community Revitalization Enhancement District
- EDGE
- Enterprise Zone Employment Expense
- Enterprise Zone Loan Interest
- Ethanol Production
- Headquarters Relocation
- Hoosier Business Investment
- Individual Development Accounts
- Industrial Recovery
- Media Production Expenditures
- Military Base Recovery
- Neighborhood Assistance
- New Employer
- School Scholarship Contributions
- Small Business Wellness Programs
- Riverboat Building
- Teacher Summer Employment
- Venture Capital Investment
- 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 2006*	$87,229,694
	FY 2007	$76,355,458
	FY 2008	$64,063,846
	FY 2009**	$97,028,693
	FY 2010	$72,455,898

*Total includes $25,468,869 in tax amnesty payments
**Total includes $58,744,676 from nonrecurring MBNA court settlement payments.

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.

	Local Units of Govt.	General Fund
FY 2006	$45,855,212	$41,374,482
FY 2007	$45,347,820	$31,007,638
FY 2008	$44,037,201	$20,026,645
FY 2009	$43,960,828	$53,067,865
FY 2010	$49,331,026	$23,124,872

INSURANCE TAXES

Premium Tax, IC 27-1-18-2 — ACCT. NO. 11900-417210;
Fire Insurance Tax, IC 22-12-6-5 — 37720-417220

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 by insurance companies on (1) insurance policies covering risks within the state during the year or (2) insurance policies made, written, or renewed during the year on marine or transportation risks; 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: 1.3%
Fire Insurance Tax: 0.5%

CREDITS:

- Alternative Fuel Vehicle Manufacturing Investment
- Biodiesel Production
- Capital Investment
- Coal Gasification Technology Investment
- Community Revitalization Enhancement District
- EDGE
- Energy-Saving Appliances
- Enterprise Zone Employment Expense
- Enterprise Zone Loan Interest
- Ethanol Production
- Headquarters Relocation
- Health Benefit Plans
- Hoosier Business Investment
- Indiana Comprehensive Health Insurance Association
- Industrial Recovery
- Media Production Expenditures
- Military Base Recovery
- New Employer
- Riverboat Building
- School Scholarship Contributions
- Small Business Wellness Programs
- Venture Capital Investment
- 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:	Premium Tax	Fire Insurance Tax
FY 2006	$174,108,929	$3,553,657
FY 2007	$187,070,368	$3,740,457
FY 2008	$188,041,675	$3,752,009
FY 2009	$183,654,736	$3,755,227
FY 2010	$176,468,590	$3,983,086

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

UTILITY RECEIPTS TAX

IC 6-2.3 ACCT. NO. 10850-411240; 411299

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:

- Sales to the U.S. government.
- Sales, taxation of which is prohibited by the U.S. Constitution.
- Sales by certain government and nonprofit entities.
- Sales by commercial hotels, mobile home parks, and marinas.
- Certain sales of utility services between members of a controlled group of corporations or an affiliated group.
- 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.

CREDITS:

- Coal Gasification Technology Investment

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

TAX RATE: 1.4%

PROCEDURE: A taxpayer must make quarterly estimated payments when the taxpayer's estimated annual tax liability exceeds $2,500. The quarterly payments must equal at least 25% of the estimated tax due. Quarterly payments are due on the 20th day of April, June, September, and December with the annual return due on April 15th for a calendar year taxpayer. If a taxpayer's estimated average quarterly tax liability exceeds $5,000, the taxpayer 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 2006*	$206,380,068
	FY 2007	$200,304,992
	FY 2008	$215,332,646
	FY 2009	$239,660,978
	FY 2010	$190,494,706

*Total includes $62,444 in tax amnesty payments.

DISTRIBUTION: General Fund

UTILITY SERVICES USE TAX

IC 6-2.3-5.5 ACCT. NO. 10850-411230; 411236

TAXPAYER: Consumers of utility services in Indiana. The person who consumes utility services is personally liable for the tax.

TAX BASE: The tax is measured by the gross consideration received by the seller from the sale of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

DEDUCTIONS AND EXEMPTIONS: The retail consumption of utility services is exempt from this tax if:

- The transaction is taxable under the Utility Receipts Tax and the Utility Receipts Tax has been paid.
- The transaction is exempt from the Utility Receipts Tax.
- The receipts are not taxable under the Utility Receipts Tax.
- The receipts are deductible under the Utility Receipts Tax.

CREDITS: A person is entitled to a credit against the Utility Services Use Tax equal to the amount, if any, of Utility Services Use Tax paid to another state. Payment of a general sales tax, purchase tax, or use tax to another state does not qualify for a credit.

TAX RATE: The same rate as the Utility Receipts Tax, currently 1.4%.

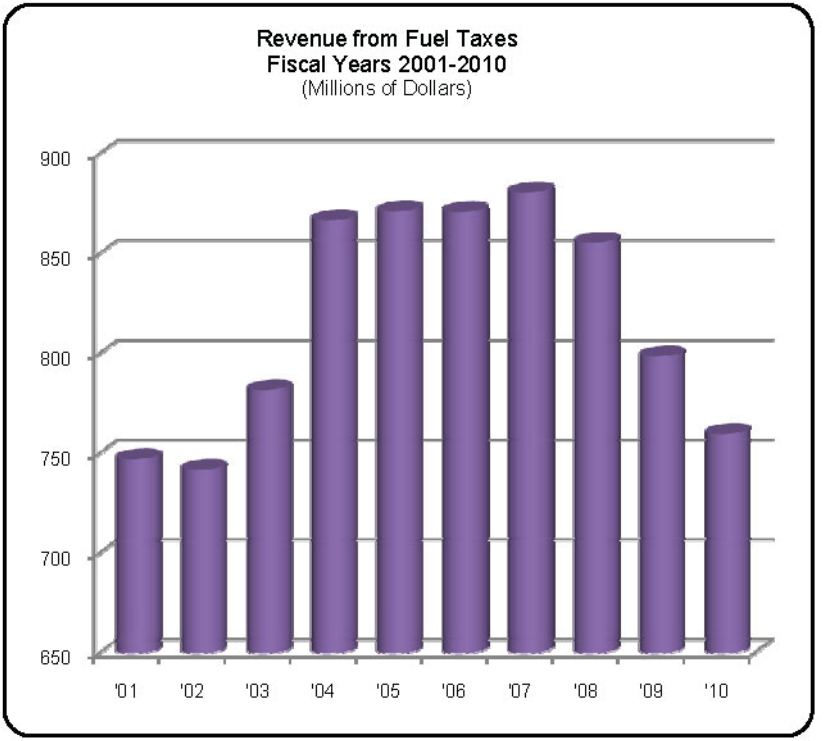
PROCEDURE: The Utility Services Use Tax is paid by the consumer by the 30th day after the end of the month in which the utility services were purchased. The consumer is required to file a return even if no tax is due. A seller may elect to register with the Department of State Revenue to collect the tax on behalf of the consumer. A seller is required to remit all Utility Services Use Tax collected by the

30th day after the end of the month in which the utility services were sold.

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

REVENUE:	FY 2007	$9,405,845
	FY 2008	$12,917,656
	FY 2009	$13,944,163
	FY 2010	$8,492,583

DISTRIBUTION: General Fund



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
Marine Fuel Tax, IC 6-6-1.1

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 are as follows:

FY 2006	$871,210,546
FY 2007	$880,873,828
FY 2008	$855,718,781
FY 2009	$798,779,679
FY 2010	$759,914,563

DISTRIBUTION:

Funds Receiving Revenue	% of Total Revenue
Motor Vehicle Highway Account	52.25%
State Highway Fund	19.73%
Local Distributions	12.49%
Special Distribution Account	6.58%
State Highway Road Construction and Improvement Fund (Bonding)	7.92%
Motor Carrier Regulation Fund	1.00%
Fish and Wildlife Fund	0.02%
	100.00%

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 41910-414200; 50510-414200; 414299; 418890; 418892; 30512-414300; 414699; 42215-414200; 414699; 30124-414200; 414600; 414299; 41910-414200; 414299

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, 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. 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 9-13-2-77, 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

REVENUE:	FY 2006	$570,490,466
	FY 2007	$570,628,658
	FY 2008	$553,456,806
	FY 2009	$535,891,317
	FY 2010	$540,695,478

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

- 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).

- 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).

- 1/18 of the total tax collected is deposited into the Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).

- $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).

- 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.

MARINE FUEL TAX

IC 6-6-1.1 ACCT. NO. 39745-414200; 414800; 425936

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 distributor's 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 2006	$382,461
	FY 2007	$141,606
	FY 2008	$161,920
	FY 2009	$140,074
	FY 2010	$170,875

*FY 2006 amount includes an adjustment of $236,906 transferred from the Gasoline Tax to the Marine Fuel Tax due to incorrect taxpayer reporting. This amount represents $73,965 collected in FY 2003, $87,993 for FY 2004, and $74,948 for FY 2005.

DISTRIBUTION: Fish and Wildlife Fund.

MOTOR CARRIER FUEL TAX

IC 6-6-4.1 ACCT. NO. 50510-414400; 414499

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 reconciled 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 2006	$3,481,114
	FY 2007	$3,295,061
	FY 2008	$1,395,148
	FY 2009	$1,700,761
	FY 2010	$1,807,088

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5 ACCT. NO. 50520-414600; 414699; 32810-414600; 414699; 30124-427439; 418892

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 2006	$100,044,088
	FY 2007	$110,599,205
	FY 2008	$101,016,424
	FY 2009	$96,568,812
	FY 2010	$84,495,772

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

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209; 6-6-2.5-29 ACCT. NO. 41910-414500; 30124-414500; 50510-414500; 42215-414500

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 take inventory of the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the Department of State Revenue and pays the tax within 30 days of the inventory date.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2006	$0
	FY 2007	$0
	FY 2008	$0
	FY 2009	$0
	FY 2010	$0

DISTRIBUTION: Same as Gasoline Tax and Special Fuel Tax.

NOTE: The Inventory Tax is imposed only when there is an increase in the Gasoline Tax and/or the Special Fuel Tax. The Gasoline Tax last was increased to $0.18 per gallon, effective January 1, 2003.

SPECIAL FUEL TAX

IC 6-6-2.5

ACCT. NO. 41920-414200; 50510-414300; 414399; 414600; 414699; 30124-414499; 479949; 414300

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

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

RATE: The rate of tax per gallon is $0.16.

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

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export; exports by a supplier; exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading; special fuel sold to the United States or agency or instrumentality thereof; special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana; special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation;

special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five 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(l)) 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 on 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.

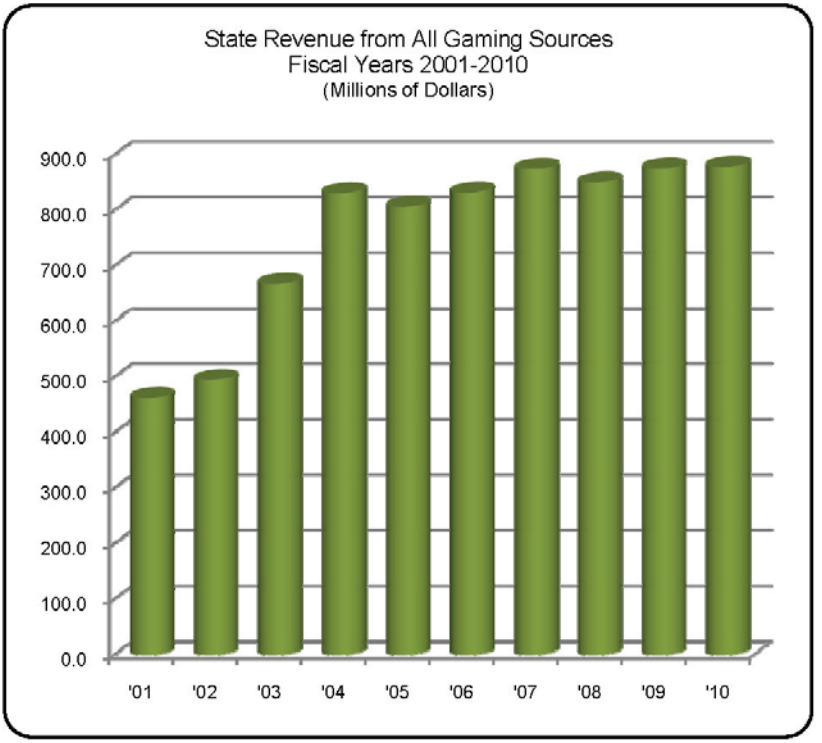
PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or $5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2006	$196,812,619
	FY 2007	$196,209,298
	FY 2008	$199,688,483
	FY 2009	$164,478,715
	FY 2010	$132,745,350

*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 Fund.


State Revenue from All Gaming Sources
Fiscal Years 2001-2010
(Millions of Dollars)
900.0
800.0
700.0
600.0
500.0
400.0
300.0
200.0
100.0
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'01
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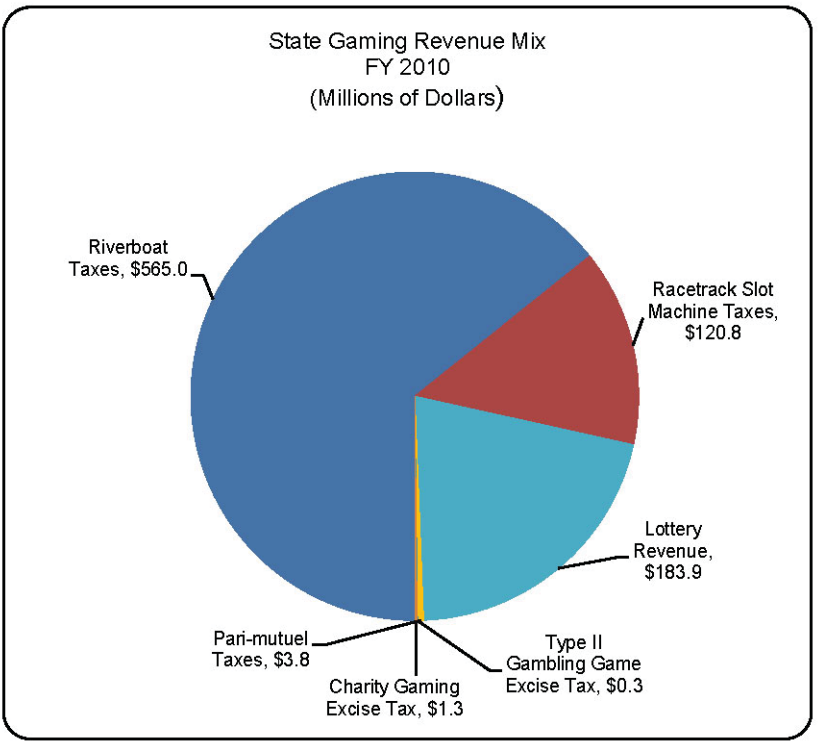

State Gaming Revenue Mix
FY 2010
(Millions of Dollars)
Riverboat Taxes, $565.0
Racetrack Slot Machine Taxes, $120.8
Lottery Revenue, $183.9
Pari-mutuel Taxes, $3.8
Charity Gaming Excise Tax, $1.3
Type II Gambling Game Excise Tax, $0.3

RIVERBOAT ADMISSION TAX

IC 4-33-12 ACCT. NO. 18810 -415200 through 18910-415200

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. (Prior to July 1, 2010, the tax was $4 per admission to the Orange County riverboat.).

ADMINISTRATION: Department of State Revenue

REVENUE: See table on next page.

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. P.L. 233-2007 provided for the replacement of the Admissions Tax distribution to the Indiana Horse Racing Commission. Replaced Admissions Tax revenue is distributed to the state General Fund.

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

Distributions of Admission Tax collected prior to July 1, 2007
- 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 Springs Historic Hotel Preservation and Maint.Fund
- 25% to the IEDC

Distributions of Admission Tax collected from July 1, 2007, to June 30, 2010
- 22% to Orange County
- 5% to Orleans
- 5% to Paoli
- 20% divided equally between French Lick and West Baden Springs
- 10% to the Orange County Development Commission
- 13% to the West Baden Springs Historic Hotel Preservation and Maint. Fund
- 25% to the IEDC

Distributions of Admission Tax collected on or after July 1, 2010
- 29.33% to Orange County
- 6.67% to Orleans

- 6.67% to Paoli
- 26.67% divided equally between French Lick and West Baden Springs
- 30.66% to the IEDC

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

REVENUE:

	Date*	FY 2007	FY 2008	FY 2009	FY 2010
Ameristar/ East Chicago^	4/18/1997	$10,382,769	$10,641,192	$9,861,417	$9,342,003
Belterra/ Switzerland Co.	10/27/2000	5,874,087	5,881,347	5,518,383	5,332,560
Blue Chip/ Michigan City	8/22/1997	9,820,467	7,339,746	7,249,665	7,499,313
Casino Aztar/ Evansville	12/8/1995	4,479,915	3,823,173	3,928,287	3,853,974
French Lick/ Orange Co.	11/1/2006	4,032,748	5,588,132	4,679,392	4,391,340
Grand Victoria/ Rising Sun	10/4/1996	5,385,504	5,226,663	4,715,124	4,171,560
Hollywood/ Lawrenceburg	12/13/1996	12,084,600	10,891,839	10,243,791	12,451,989
Horseshoe/ Hammond	6/29/1996	12,337,095	12,232,569	15,721,548	17,789,841
Horseshoe-S. Indiana/ Harrison Co.	11/20/1998	9,895,854	8,885,958	8,410,242	7,980,405
Majestic Star I/ Gary^	6/11/1996	4,732,608	4,663,401	4,255,119	4,338,603
Majestic Star II/ Gary^	6/11/1996	4,732,635	4,654,998	4,276,791	4,316,931
Total		**$83,758,282**	**$79,829,018**	**$78,859,759**	**$81,468,519**

*First day of full-time operation
^Ameristar, formerly Resorts and Harrah's; Majestic Star I, formerly Majestic Star; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy.

DISTRIBUTION: See following page.

	FY 2007		FY 2008		FY 2009		FY 2010	
	Supplemental (for FY 2006 shortages)	Actual	Supplemental (for FY 2007 shortages)	Actual	Supplemental (for FY 2008 shortages)	Actual	Supplemental (for FY 2009 shortages)	Actual
State General Fund	N/A	N/A	N/A	N/A	N/A	$12,841,387	N/A	$17,277,913
IEDC	N/A	$636,712	N/A	$1,447,248	N/A	$1,206,960	N/A	$1,117,492
Indiana Horse Racing Comm.	9,596,439	17,409,711	9,795,573	16,331,516	10,873,768	N/A	N/A	N/A
Mental Health, Division of	1,476,351	2,678,374	1,506,987	2,512,500	1,672,860	2,449,353	1,736,008	2,516,825
State Fair Commission	2,214,549	4,017,601	2,260,503	3,768,788	2,509,316	3,674,066	2,604,038	3,775,276
West Baden Sprgs Hist. Hotel Preserv.& Maint. Fund	N/A	636,712	N/A	752,569	N/A	627,619	N/A	581,096
Dearborn County	$3,607,874	4,061,445	$3,387,004	3,698,207	$3,750,241	3,472,167	3,976,282	4,010,393
Dearborn Co. Conv. & Vis. Bur.	360,784	406,141	338,697	369,817	375,021	347,214	397,625	401,036
East Chicago	2,328,210	3,573,100	2,409,214	3,466,577	2,515,738	3,371,165	2,611,150	3,205,260
Evansville	574,947	1,520,338	606,332	1,308,266	818,405	1,296,734	829,937	1,293,998
French Lick	N/A	203,748	N/A	578,899	N/A	482,784	N/A	446,997
Gary	2,777,285	3,134,854	3,177,548	3,130,235	3,182,167	2,855,059	3,457,343	2,818,231
Hammond	997,409	4,047,778	1,246,460	4,092,512	1,201,726	4,910,362	383,876	5,294,238
Harrison County	4,533,287	6,701,013	4,779,481	6,084,230	5,396,265	5,683,778	5,796,716	5,408,773
Harrison Co.Conv. & Vis. Bur.	226,662	335,048	238,972	304,209	269,811	284,186	289,833	270,436
Historic Hotel Preserv. Comm.	N/A	229,216	N/A	N/A	N/A	N/A	N/A	N/A
Lake County	6,102,904	10,755,732	6,833,222	10,689,323	6,899,631	11,136,586	6,452,368	11,317,729
Lake Co. Conv. & Vis. Bur.	549,246	968,017	614,975	962,040	620,952	1,002,294	580,698	1,018,592
LaPorte County	974,049	3,326,172	583,101	2,698,652	1,210,621	2,289,093	1,620,180	2,545,578
LaPorte Co. Conv & Vis. Bur.	97,404	332,614	58,310	269,863	121,061	228,907	162,017	254,556
Lawrenceburg	3,607,874	4,061,445	3,387,004	3,698,207	3,750,241	3,472,167	3,976,282	4,010,393
Michigan City	974,049	3,326,172	583,101	2,698,652	1,210,621	2,289,093	1,620,180	2,545,578
NW Ind. Law Enf. Trng. Acad.	61,039	107,547	68,341	106,883	69,005	111,355	64,533	113,171
Ohio County	786,269	1,831,014	807,022	1,729,829	908,207	1,615,810	1,022,226	1,459,667
Ohio Co. Conv. & Vis. Bur.	78,626	183,100	80,701	172,981	90,820	161,580	102,222	145,965
Orange County	N/A	636,712	N/A	1,273,578	N/A	1,062,125	N/A	983,393

	FY 2007		FY 2008		FY 2009		FY 2010	
	Supplemental (for FY 2006 shortages)	Actual	Supplemental (for FY 2007 shortages)	Actual	Supplemental (for FY 2008 shortages)	Actual	Supplemental (for FY 2009 shortages)	Actual
Orange Co. Dev. Commission	N/A	N/A	N/A	578,899	N/A	482,784	N/A	446,997
Orleans	N/A	N/A	N/A	289,450	N/A	241,392	N/A	223,498
Paoli	N/A	N/A	N/A	289,450	N/A	241,392	N/A	223,498
Rising Sun	786,269	1,831,014	807,022	1,729,829	908,207	1,615,810	1,022,226	1,459,667
Switzerland County	901,918	3,877,542	927,166	3,917,674	887,034	3,682,944	1,121,764	3,673,458
Switzerland Co. Conv & Vis Bur	45,095	193,875	46,358	195,882	44,351	184,146	56,088	183,671
Vanderburgh County	574,947	1,520,338	606,332	1,308,266	818,405	1,296,734	829,937	1,293,998
Vand. Co. Conv. & Vis. Bur.	57,494	152,032	60,633	130,825	81,840	129,672	82,993	129,399
West Baden Springs	N/A	203,748	N/A	578,899	N/A	482,784	N/A	446,997
Total	**$44,290,985**	**$82,898,866**	**$45,210,060**	**$81,164,757**	**$50,186,313**	**$75,229,500**	**$40,796,520**	**$80,893,767**

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

NOTE: Prior to September 15th each year, money is distributed from the General Fund to the local units and state agencies receiving Admission Tax distributions listed in the table to pay shortages in actual distributions during the preceding fiscal year. This does not include local units or state agencies receiving Admission Tax revenue from the French Lick Casino. The sum of actual distributions listed in the table above for a fiscal year and the supplemental distributions made subsequently for that fiscal year is equal to the FY 2002 distributions.

RIVERBOAT WAGERING TAX

IC 4-33-13 ACCT. NO. 36950-415300 through 37050-415300

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 (AGR), 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 up to $600 M	35%
Over $600 M	40%

ADMINISTRATION: Department of State Revenue

REVENUE: See table on next page.

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) until 2009 and to the state General Fund beginning in 2009. From the revenue distributed to the PTRF (state General Fund beginning in 2009), 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 (state General Fund beginning in 2009) will be utilized to make up the difference.

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

Distributions prior to July 1, 2007

- 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 Springs Historic Hotel Preservation and Maintenance Fund
- 37.5% to the Property Tax Replacement Fund

Distributions from July 1, 2007, to June 30, 2010

- 9% to Orange County
- 5% to Orleans
- 5% to Paoli
- 16% divided equally between French Lick and West Bade Springs
- 8% to the Orange County Development Commission
- 19% to the West Baden Springs Historic Hotel Preservation and Maintenance Fund
- 0.5% to the Orange County Convention and Visitors Bureau
- 37.5% to the Property Tax Replacement Fund until 2009, to the state General Fund beginning in 2009.

Distributions beginning July 1, 2010

- 9% to Orange County
- 5% to Orleans
- 5% to Paoli
- 16% divided equally between French Lick and West Bade Springs
- 8% to the Orange County Development Commission
- 19% to the West Baden Springs Historic Hotel Preservation Fund*
- 0.5% to the IEDC
- 37.5% to the state General Fund

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

*If the balance in the fund exceeds $20 M, this revenue must be distributed to the state General Fund.

REVENUE:

	Date*	FY 2007	FY 2008	FY 2009	FY 2010
Ameristar/E. Chicago^	4/18/1997	96,905,245	96,186,077	87,180,990	74,447,442
Belterra/Switzerland Co.	10/27/2000	44,861,165	43,657,356	40,245,589	36,579,999
Blue Chip/Michigan City	8/22/1997	84,776,017	58,387,802	50,205,383	47,661,124
Casino Aztar/Evansville	12/8/1995	29,382,872	25,384,482	27,211,406	27,006,860
French Lick Casino/ Orange Co.	11/1/2006	12,975,072	24,192,529	19,499,663	17,121,174
Grand Victoria/ Rising Sun	10/4/1996	37,368,227	36,546,574	28,392,391	22,932,662
Hollywood/ Lawrenceburg^	12/13/1996	152,087,901	147,574,741	126,791,677	143,587,356
Horseshoe/Hammond	6/29/1996	140,963,767	141,201,434	168,800,382	175,486,504
Horseshoe S. Indiana/ Harrison County^	11/20/1998	103,666,144	98,747,691	91,394,325	85,132,105
Majestic Star I/Gary^	6/11/1996	33,784,227	31,362,693	28,637,159	25,874,528
Majestic Star II/Gary^	6/11/1996	27,088,641	27,111,338	22,143,148	22,297,250
Total		**$763,859,278**	**$730,352,716**	**$690,502,112**	**$678,127,004**

*First day of full-time operation
^Ameristar, formerly Resorts and Harrah's; Majestic Star I, formerly Majestic Star; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy.

DISTRIBUTION:

	FY 2007	FY 2008	FY 2098	FY 2010
Build Indiana Fund	$94,748,685	$80,428,881	$121,379,196	$121,842,516
Gaming Commission	2,519,789	3,824,922	2,333,533	1,848,370
Local Rev Sharing	33,000,000	33,000,000	33,000,000	33,000,000
PTRF	530,565,683	502,469,482	191,233,357	N/A
State General Fund	N/A	N/A	236,253,608	412,797,090
West Baden Springs Hist. Hotel Pres. & Maint. Fund	4,832,938	4,573,738	3,685,596	3,212,125
East Chicago	13,549,654	13,549,654	13,549,654	13,549,654
Evansville	4,760,340	4,760,340	4,760,340	4,760,340
French Lick	644,392	1,925,784	1,551,830	1,352,474
Gary	12,269,626	12,269,626	11,285,624	11,257,270
Hammond	13,749,023	13,749,023	13,749,023	13,749,023
Harrison Co.	11,767,667	11,767,667	11,767,667	11,767,667
Hist Hotel Pres Comm	644,392	N/A	N/A	N/A
Lawrenceburg	17,686,963	17,686,963	17,686,963	17,686,963
Michigan City	9,556,783	9,556,783	9,556,783	9,556,783
Orange County	1,288,784	2,166,507	1,745,809	1,521,533
Orange Co. Conv.& Visitor's Bur.	N/A	120,362	96,989	84,530
Orange Co. Dev. Comm	N/A	1,925,784	1,551,830	1,352,474
Orleans	N/A	1,203,615	969,894	845,296
Paoli	N/A	1,203,615	969,894	845,296
Rising Sun	6,595,316	6,595,316	6,595,316	5,302,784
Switzerland Co.	5,111,269	5,111,269	5,111,269	5,111,269
West Baden Springs	644,392	1,925,784	1,551,830	1,352,474
Total	**$763,935,696**	**$729,815,116**	**$690,386,005**	**$672,795,929**

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

CHARITY GAMING EXCISE TAX

IC 4-32.2-10 ACCT. NO. 35410-415100

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 2006	$1,372,542
	FY 2007	$1,428,735
	FY 2008	$1,250,439
	FY 2009	$1,401,380
	FY 2010	$1,250,060

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after (1) the costs of charity gaming administration are subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is distributed quarterly to the Build Indiana Fund.

PARI-MUTUEL ADMISSION TAX

IC 4-31-9-5 ACCT. NO. 18950

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.

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

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2006	$4,108
	FY 2007	$3,503
	FY 2008	$1,744
	FY 2009	$0
	FY 2010	$0

DISTRIBUTION: 50% in equal shares to the city, town, and county in which the race track is located; 50% to the state General Fund.

PARI-MUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9 ACCT. NO. 45750-415700; 429055; 48130-415700; 421099

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

TAX BASE: Pari-mutuel 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 2006	$704,102
	FY 2007	$668,004
	FY 2008	$644,189
	FY 2009	$614,109
	FY 2010	$543,140

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

PARI-MUTUEL WAGERING TAX

IC 4-31-9-3 ACCT. NO. 18940-415800; 415890

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: Pari-mutuel 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 2006	$4,398,843
	FY 2007	$4,188,334
	FY 2008	$4,077,044
	FY 2009	$3,622,330
	FY 2010	$3,227,828

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.

SLOT MACHINE WAGERING TAX

IC 4-35-8 ACCT. NO. 36934-415420; 36932-415410; 17036-415498; 415499; 740830

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

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

RATE: The taxpayer is subject to the graduated tax on AGR presented in the table below.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
$100 M and under	25%
Over $100 M up to $200 M	30%
Over $200 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:

	Hoosier Park	Indiana Downs	Total
FY 2008	$3,288,699	$1,891,007	$5,179,706
FY 2009	$56,020,444	$51,689,738	$107,710,182
FY 2010	$56,516,415	$64,966,318	$121,482,733

DISTRIBUTION: Property Tax Reduction Trust Fund until 2009; state General Fund beginning in 2009.

	Property Tax Reduction Trust Fund*	State General Fund*
FY 2008	$4,999,775	$0
FY 2009	$44,279,834	$62,814,898
FY 2010	-0-	$120,797,283

*The distribution total will not equal the sum of the revenue collections due to the timing of distributions.

COUNTY SLOT MACHINE WAGERING FEE

IC 4-35-8.5 ACCT. NO. 15392-422880; 429040; 453901

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

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

RATE: 3% of AGR up to $8 M annually.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		Hoosier Park	Indiana Downs	Total
	FY 2008	$5,439	-0-	$5,439
	FY 2009	$6,034,018	$5,460,974	$11,494,992
	FY 2010	N/A	N/A	$12,850,117

N/A: Separate totals are not available for FY 2010.

DISTRIBUTION: Revenue from the fee is distributed to the county auditor of the county where the owner's racetrack is located. The revenue must be divided on a per capita basis between the county and cities and towns within the county.

SUPPLEMENTAL FEE ON SLOT MACHINE WAGERING

IC 4-35-8.9 ACCT. NO. 15394-422890; 429040; 453901

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

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

RATE: 1% of AGR. (Note: The tax applies only to AGR received by the racetrack owner from July 1, 2007, to June 30, 2012.)

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		Hoosier Park	Indiana Downs	Total
	FY 2008	$1,813	-0-	$1,813
	FY 2009	$2,011,339	$1,820,325	$3,831,664
	FY 2010	N/A	N/A	$4,283,372

N/A: Separate totals are not available for FY 2010.

DISTRIBUTION: Revenue from the fee is distributed in equal shares to: (1) riverboat casino owners who commenced gambling operations under an initial owner's license issued after June 30, 2006; and (2) riverboat casino operating agents who commenced gambling operations under the initial term of an operating agent contract that was entered into after June 30, 2006.

NOTE: The French Lick Casino is the only riverboat casino that meets the requirements to receive revenue from the supplemental fee.

TYPE II GAMBLING GAME EXCISE TAX

IC 4-36-9 ACCT. NO. 17036-415150; 415155

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

TAX BASE: Sales of pull tabs, punchboards, and tip boards to alcoholic beverage license holders with an endorsement allowing on-premises sale of pull tabs, punchboards, and tip boards.

RATE: 10% of the price paid by all approved alcoholic beverage license holders for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2009	$291,839
	FY 2010	$354,145

DISTRIBUTION: State General Fund

STATE LOTTERY

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

		Net Income
REVENUE:	FY 2006	$218,079,523
	FY 2007	$215,980,665
	FY 2008	$217,067,159
	FY 2009	$178,934,321
	FY 2010	$189,657,504

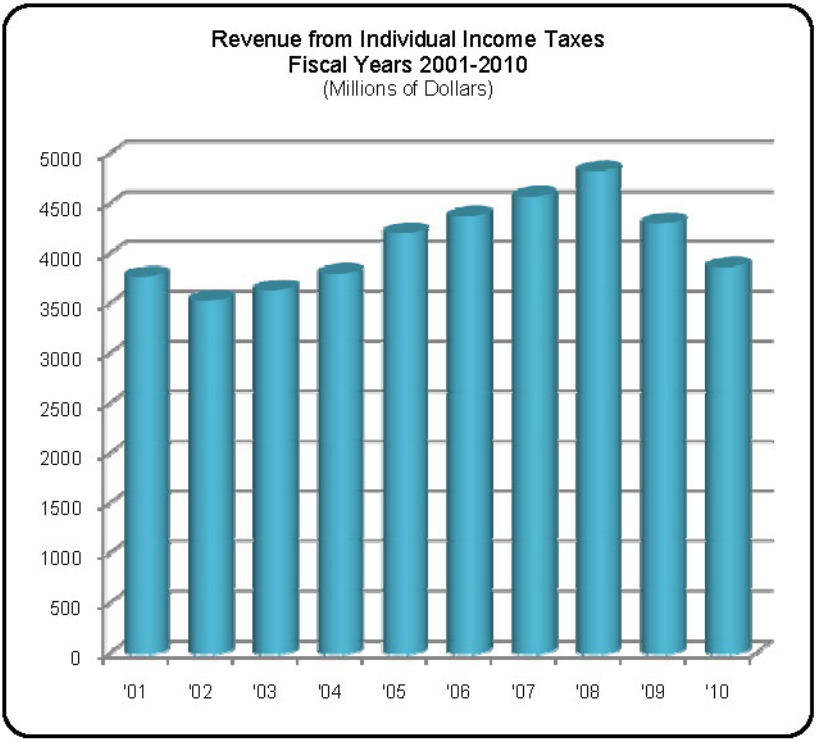
DISTRIBUTION:

(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.

Fund	Teachers' Retirement*	Pension Relief*	Build Indiana Fund*
FY 2006	$30,000,000	$30,000,000	$ 149,946,126
FY 2007	30,000,000	30,000,000	150,859,621
FY 2008	30,000,000	30,000,000	164,030,122
FY 2009	30,000,000	30,000,000	123,442,568
FY 2010	30,000,000	30,000,000	123,860,864

*Teachers' Retirement is fund-account #74030-429040; 472100;
Pension Relief is fund-account #74510-429040; 472100;
Build Indiana Fund is fund-account #30340-429040; 472100.

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.



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1 ACCT. NO. 10850-411050; 411100; 411107; 411108

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, federal adjusted gross income (AGI) with the following modifications:

(1) add deduction allowed for interest income;
(2) add deduction allowed for net operating losses derived from sources outside of Indiana;
(3) add deduction allowed for state income taxes;
(4) add recoveries of previously allowed deductions;
(5) add the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax;
(6) make an adjustment to disallow certain federal bonus depreciation allowances;
(7) add amounts attributable to increased Section 179 property deduction limits;
(8) add deduction allowed for domestic production activities;
(9) add exclusion for unemployment benefits;
(10) add exclusions for income attributable to discharge of certain principal residence debts or business debt;
(11) make adjustments to disallow special expensing for certain retail or restaurant property, refinery property, or film or TV production expenditures; and

(12) make an adjustment for the ordinary loss treatment of certain sales of Fannie Mae or Freddie Mac stock.

For trusts and estates, the tax base is the federal taxable income. 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 19 or full-time student who is under the age of 24.
- **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 $5,000.
- **Military income** up to $5,000; all active-duty pay earned by Armed Forces Reserve and National Guard members.
- **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 $3,000.
- **Income** up to $2,000 subject to an income tax by a political subdivision of another state.
- **Home insulation expense** up to $1,000 for installations.
- **Net operating losses** derived from sources outside of Indiana.
- **Unemployment compensation:** partial deduction based on a formula.
- **Federal employee paid leave.**
- **Foreign source dividends.**
- **Enterprise Zone adjusted gross income deduction** for a qualified employee working and living in an enterprise zone equal to the lesser of 1/2 of earnings or $7,500.
- Under certain circumstances, income of individuals residing in **county homes** is no longer subject to the Individual Income Tax.
- **Prize money** from the Indiana State Lottery 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.**
- **Patent-derived income:** Up to $5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

RATE: 3.4%

CREDITS:

- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investment made between 2007 and 2012 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC).
- **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. The total per taxpayer may not exceed $3 M, but may be increased by the IEDC Board to $5 M for biodiesel production. Total biodiesel production tax credits and ethanol production tax credits (see below) may not exceed $50 M for all taxpayers and all taxable years.
- **Biodiesel Sales:** $0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers before January 1, 2011. Total credits for all taxpayers and all taxable years may not exceed $1 M.
- **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 M in a fiscal year.
- **Coal Gasification Technology Investment:** 10% of the first $500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized bed combustion unit); and 5% of the qualified investment exceeding $500 M (3% if the investment is in a fluidized bed combustion unit). Credits approved by the IEDC Board.
- **College Savings:** 20% of annual contributions to an Indiana College Choice 529 Investment Plan savings account, up to a maximum of $1,000 annually.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Earned Income Tax Credit:** 9% of federal Earned Income Credit (EIC) received by taxpayer.
- **Economic Development for Growing Economy:** incremental income tax withholdings of new or retained employees as approved by the IEDC Board.
- **Energy-Saving Appliances:** 20% of annual expenditures by individuals or small businesses on certain “energy star” products up to $100 per taxpayer until 2009. Annual statewide credit maximum equals $1 M. The credit is available only in 2009 and 2010.
- **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 or Military Base Investment Cost:** percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Ethanol Production:** $0.125 per gallon of ethanol produced at qualified Indiana facilities. The total allowable credit per taxpayer (1) may not exceed $2 M if annual production of grain ethanol is between 40 M and 60 M gallons; (2) may not exceed $3 M if annual production of grain ethanol is at least 60 M gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed $50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may

not exceed $20 M for all taxpayers and all taxable years.

• **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters to Indiana.

• **Health Benefit Plans:** $50 per employee obtaining health coverage under a new qualified plan offered by an employer. Credit is available in the first two years the plan is offered. Maximum annual credit amount per employer equals $2,500.

• **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed $450,000 annually, except for FY 1998 and FY 1999 when the cap was $750,000.

• **Hoosier Business Investment:** up to 10% of qualified business investment directly related to expanding the workforce in Indiana not to exceed the taxpayer's state tax liability. Credits approved by the IEDC board. Credit expires December 31, 2013.

• **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 and not more than $50,000.

• **Maternity Home:** up to $3,000 per home, may not exceed $500,000 annually.

• **Media Production Expenditures:** 15% of qualified expenditures if expenditure total is less than $6M; up to 15% of qualified expenditures as determined by the IEDC if expenditure total is $6M or more. Tax credits may not exceed $2.5M in a fiscal year. Tax credit expires December 31, 2011.

• **Neighborhood Assistance:** one-half of amounts used in approved programs, up to $25,000. Total tax credits may not exceed $2.5 M in a fiscal year.

• **New Employers:** 10% of wages paid by a new Indiana business to new qualified employees during the first 24 months of employment. The credit applies to new businesses starting in 2010, 2011, or 2012, and employing at least 10 new qualified employees. Credits approved by IEDC Board.

• **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.

• **Research Expense:** for certain qualified research expenses incurred.

• **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.

• **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-generating organizations beginning in tax year 2010. Total tax credits may not exceed $2.5 M per fiscal year.

• **Small Business Wellness Programs**: 50% of annual cost incurred by an employer of 2 to 100 employees to provide a qualified employee wellness program.

• **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 2012. Total new credits awarded may not exceed $12.5 M annually ($10 M in 2004).
- **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 M 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. Quarterly estimated payments are not required if the taxpayer's estimated annual tax liability can reasonably be expected to be less than $1,000. Annual taxpayer returns are due April 15.

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

REVENUE:	FY 2006*	$4,381,548,149
	FY 2007**	$4,615,604,251
	FY 2008	$4,837,522,801
	FY 2009	$4,313,758,314
	FY 2010	$3,875,574,442

*Total includes $59,255,885 in tax amnesty payments.
**Corrected total from total reported in FY 2007 Handbook.

DISTRIBUTION: State General Fund

INDIVIDUAL INCOME TAX
TAX YEAR 2008 STATISTICS*
STATEWIDE TOTALS

	Grand Total	
	Returns	**Amount ($)**
FEDERAL ADJUSTED GROSS INCOME	**3,113,656**	**$144,732,875,512**
ADD-BACKS		
Net Operating Loss Deduction	14,562	$1,006,359,207
Domestic Production Activities Deduction**	101,102	$823,393,987
Federal Bonus Depreciation/Sec. 179 Allowances***	13,517	$145,237,281
Business Income Tax Deducted	16,493	$62,675,738
Qualified Plan Lump Sum Distributions	592	$4,383,635
TOTAL ADD-BACKS	**130,679**	**$2,042,049,848**
TOTAL INDIANA INCOME	**3,113,656**	**$146,774,925,360**
DEDUCTIONS		
Social Security Benefits	311,949	$3,291,299,246
Rent on Principal Residence	680,615	$1,840,706,695
Homeowner's Property Taxes - Total	1,429,018	$1,546,540,726
Homeowner's Property Tax Deduction - Pay 2008 Property Taxes	1,418,623	$1,518,041,793
Homeowner's Property Tax Deduction - Pay 2007 Property Taxes^	34,128	$28,383,640
Indiana Net Operating Loss	6,885	$432,530,343
Unemployment Compensation	68,612	$250,242,821
Military Service Current or Pension Income	40,922	$192,370,599
Railroad Retirement Income	8,704	$102,071,566
Home Insulation	63,659	$45,752,364
Hoosier Lottery Winnings	4,323	$30,879,151
IN Partnership Long-Term Care Ins. Premiums	11,799	$30,012,658
Income Earned by EZ Employees	3,829	$25,000,866
Nat. Guard/Reserve Active Duty Pay^^	1,022	$13,541,201
Disability Retirement Income	1,886	$8,531,670
Civil Service Annuity Income	4,159	$7,116,745
Medical Savings Account Contributions	1,287	$1,867,224
Qualified Patent Income	6	$32,079
TOTAL DEDUCTIONS	**2,213,157**	**$8,435,917,577**
INDIANA ADJUSTED GROSS INCOME	**3,064,842**	**$138,339,007,783**
EXEMPTIONS		
$1,000 Per Federal Exemption	3,064,629	$6,443,911,000
$1,500 Per Dependent Child	959,897	$2,618,886,000
$1,000 If Elderly or Blind	511,742	$709,581,000
$500 If Low Income and Elderly	336,726	$223,672,000
TOTAL EXEMPTIONS	**3,045,337**	**$9,621,962,919**
INDIANA TAXABLE INCOME	**2,859,236**	**$130,775,330,164**

TAX LIABILITY		
State Income Tax	2,858,369	$4,446,360,592
Local Option Income Tax	2,548,773	$1,455,188,657
Use Tax on Out-of-State Purchases	26,094	$1,635,103
Household Employment Tax	493	$456,233
Indiana College Savings Plan Tax Credit Recapture	328	$74,118
Advance Earned Income Tax Credit	549	$71,229
TOTAL TAX	**2,862,635**	**$5,903,786,279**
TAX PAYMENTS MADE		
State Tax Withholding	2,649,136	$3,872,638,050
Estimated Tax Payments	318,812	$949,051,820
County Tax Withholding	2,180,546	$1,081,104,305
TOTAL TAX PAYMENTS MADE	**2,791,492**	**$5,902,794,176**
TAX CREDITS		
Taxes Paid to Other States	113,777	$154,060,464
Earned Income Tax Credit	480,544	$58,894,663
Indiana College Savings Plan Contributions	40,677	$28,634,616
Taxes Paid to Localities in Other States	48,222	$17,829,073
Indiana College/University Donations	89,911	$8,712,686
Lake County Homeowner's Property Taxes	29,210	$8,506,860
Business Research Expenses	940	$7,129,928
Unified Tax Credit for Elderly	111,478	$6,764,430
Venture Capital Investment	490	$3,344,229
Neighborhood Assitance Program Contributions	3,641	$2,082,432
EDGE Credit	440	$1,120,593
Hoosier Business Investment Tax Credit	264	$1,028,627
Ethanol Production	69	$544,134
Wages Paid to Enterprise Zone Employees	221	$502,076
Residential Historic Rehabilitation Expenses	133	$232,793
Small Employer Wellness Program Expenses	170	$180,758
Small Employer Health Benefit Plans	218	$155,466
Historic Building Rehabilitation Expenses	48	$153,611
Investment in Enterprise Zone Businesses	24	$141,734
Blended Biodiesel Production	N/R	$112,807
Individual Development Account Contributions	98	$95,715
Media Production Expenditures	376	$90,069
Int. Earned on Loans to Enterprise Zone Businesses	66	$22,625
21st Century Scholars Program Contributions	214	$17,289
Teacher Summer Employment Comp. Expenses	19	$9,199
TOTAL TAX CREDITS	**835,855**	**$302,972,258**
REFUNDS/TAXES OWED		
Overpayments Donated to Nongame Fund	26,716	$501,031
Total Refunds	2,103,322	$653,398,018
Total Owed	864,745	$495,353,969

*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.

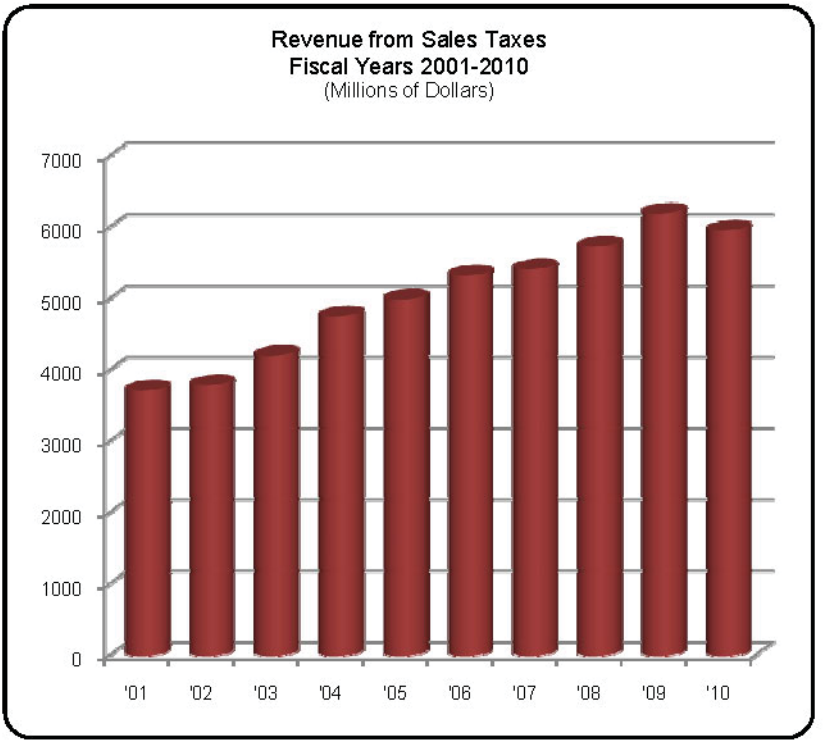
**Add-back for federal bonus depreciation allowances and increased Sec. 179 small business investment allowances not recognized by Indiana.

***Add-back for the federal deduction for domestic production activities not recognized by Indiana. Recalculated prior year totals for the federal domestic production activities deduction addback are available upon request.

^Temporary deduction allowed for 2006 Pay 2007 Property Tax billed and paid in 2008.

^^Military pay (other than combat pay) to National Guard or Reserve members during period while on involuntary orders or unit if federalized.

N/R=Five or fewer filers, filer count not reported.



SALES AND USE TAX

IC 6-2.5

ACCT. NO. 10850-412010; 412099; 43120-412010; 400400; 45760-412010; 412099; 52010-412010; 412099

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: 7% of the sales price, as passed in P.L. 146-2008, effective April 1, 2008.

CREDITS:
- Biodiesel Production
- Biodiesel Sales
- Ethanol Production
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation
- Out-of-State Vehicle Purchases

DEDUCTIONS: Sales of E85

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 two times a month. Retail merchants are allowed to retain a collection allowance if remittance is timely. The allowance is computed as a percentage of the merchant's total sales tax liability. The rates are as follows:

(1) 0.73% if the merchant's sales tax liability accrued during the fiscal year does not exceed $60,000;
(2) 0.53% if the merchant's accrued liability is between $60,000 and $600,000; and
(3) 0.26% with accrued liability above $600,000.

For FY 2004 through FY 2007 below, the collection allowance rate was 0.83% for all retail merchants who remitted timely. For part of FY 2008, the collection allowance rate was adjusted to a graduated rate scale as follows:

(1) 0.83% if the merchant's sales tax liability accrued during the fiscal year does not exceed $60,000;
(2) 0.6% if the merchant's accrued liability is between $60,000 and $600,000; and
(3) 0.3% with accrued liability above $600,000.

The adjustment to the current rates was passed in P.L. 146-2008, effective April 1, 2008.

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 equipment and devices used to monitor blood glucose level; 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; 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; water not meant for immediate consumption; 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 and research and development equipment; sales of cargo trailers or recreational vehicles to certain nonresidents; sales of Type II gambling games authorized by IC 4-36; sales of property that is part of a national, regional, or local headend or similar facility furnishing video services, cable radio services, satellite television or radio services, or internet access services; sales of aircraft (acquired after 6-30-08) if the gross lease revenue derived from leasing or rental of the aircraft is equal to or greater than the book value of the aircraft; or 7.5% of the greater of the book value of the aircraft or the net acquisition price of the aircraft.*

*As added by P.L. 182-2008.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

	FY 2006*	FY 2007	FY 2008**	FY 2009	FY 2010
GF	$2,609,834,683	$2,630,976,994	$3,328,707,091	$6,154,106,591	$5,914,644,313
PTRF	2,683,581,356	2,748,101,418	2,357,269,254***	-0-	-0-
PMTF	34,081,483	34,909,802	43,056,139	42,001,046	40,101,990
IRSF	1,770,723	1,813,747	1,867,114	2,364,422	1,738,531
CRSF	7,514,028	7,694,684	7,930,782	7,164,237	7,387,107
Total	$5,336,782,273	$5,423,496,645	$5,738,830,380	$6,205,636,296	$5,963,871,941

*Total includes $67,012,432 in tax amnesty payments.
**Includes collections of the 6% and 7% rate.
***The balance of the PTRF declined due to the change in the distribution formula in P.L. 146-2008, effective May 1, 2008.

DISTRIBUTION*:

- 99.178% to the State General Fund
- 0.67% to the Public Mass Transportation Fund
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

*Please note that the distribution was amended by P.L. 146-2008, effective May 1, 2008. The previous distribution was in effect since July 1, 2007, as amended by P.L. 234-2007. That distribution was as follows:

- 49.067% to the State General Fund
- 50% to the Property Tax Replacement Fund
- 0.76% to the Public Mass Transportation Fund
- 0.033% to the Industrial Rail Service Fund
- 0.14% 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.

Oct. 2010 – Sept. 2011 Local Option Income Tax (LOIT)
Adopted Taxes and Total Rates*

County	CAGIT	COIT	CEDIT	LOIT Adoption**	FY 2011 Total Tax Rate
Adams		X	X		1.124%
Allen		X	X		1.00%
Bartholomew	X		X		1.25%
Benton	X		X	2	2.29%
Blackford	X		X		1.36%
Boone		X			1.00%
Brown	X		X	1,2,3	2.20%
Carroll	X		X	1,2	1.55%
Cass	X		X	2,3	2.50%
Clark	X		X	2,3	2.00%
Clay	X			2,3	2.25%
Clinton	X		X	2,3	2.00%
Crawford	X		X		1.00%
Daviess	X		X		1.75%
Dearborn		X			0.60%
Decatur	X		X		1.33%
DeKalb	X		X		1.50%
Delaware		X	X		1.05%
Dubois		X	X		1.00%
Elkhart	X		X		1.50%
Fayette		X	X	2	2.37%
Floyd	X		X		1.15%
Fountain	X		X		1.10%
Franklin	X		X		1.25%
Fulton	X		X	2,3	1.93%
Gibson			X		0.50%
Grant		X	X	2	2.25%
Greene		X			1.00%
Hamilton		X			1.00%
Hancock	X		X	2,3	1.55%
Harrison	X		X		1.00%
Hendricks	X		X		1.40%
Henry		X	X		1.25%
Howard		X	X	2	1.60%
Huntington	X		X	2,3	1.60%
Jackson	X		X		1.60%
Jasper	X		X	1,2,3	3.05%
Jay	X		X	1,2,3	2.45%
Jefferson			X		0.35%
Jennings	X		X		1.25%
Johnson	X				1.00%
Knox		X	X		1.10%
Kosciusko		X	X		1.00%
LaGrange	X		X		1.40%
LaPorte	X		X		0.95%
Lawrence	X			2,3	1.75%
Madison		X	X	2,3	1.75%
Marion		X		1,3	1.62%
Marshall	X				1.25%
Martin		X	X		1.00%
Miami		X	X	2,3	2.54%
Monroe		X			1.05%

County	CAGIT	COIT	CEDIT	LOIT Adoption**	FY 2011 Total Tax Rate
Montgomery		X	X	2	2.10%
Morgan	X		X	1,2,3	2.72%
Newton	X				1.00%
Noble	X		X		1.50%
Ohio	X				1.00%
Orange	X		X		1.25%
Owen	X		X		1.30%
Parke	X		X	1,2,3	2.30%
Perry		X	X		1.06%
Pike			X		0.40%
Porter			X		0.50%
Posey		X	X		1.00%
Pulaski	X		X	1,2	3.13%
Putnam	X		X		1.50%
Randolph	X		X		1.50%
Ripley	X		X		1.38%
Rush	X		X		1.50%
Scott		X	X		1.41%
Shelby	X		X		1.25%
Spencer		X	X		0.80%
St. Joseph		X	X	2,3	1.75%
Starke	X		X		1.06%
Steuben	X		X	2,3	1.79%
Sullivan			X		0.30%
Switzerland		X			1.00%
Tippecanoe		X	X		1.10%
Tipton	X		X		1.33%
Union	X		X		1.50%
Vanderburgh		X			1.00%
Vermillion			X		0.10%
Vigo	X		X		1.25%
Wabash	X		X	1,2	2.90%
Warren	X		X	1,2,3	2.12%
Warrick			X		0.50%
Washington	X		X		1.50%
Wayne	X		X		1.50%
Wells	X		X	1,2,3	2.10%
White	X		X		1.32%
Whitley	X		X		1.233%

*Based on CY 2011 advisory distribution amounts and LOIT tax rates as of October 25, 2010.

**1 = LOIT to Freeze Property Tax Levy, 2 = LOIT for Property Tax Relief, 3 = LOIT for Public Safety

COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

IC 6-3.5-1.1 ACCT. NO. 73022

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county 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 Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled and a 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. Clay County may impose an additional 0.25% for jails. Daviess County CAGIT, Elkhart County CAGIT, and Marshall County CAGIT may be imposed at 1.15%, 1.2%, or 1.25% for the construction or operation 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 and renovation to the Union County courthouse. Jasper County may increase their CAGIT rate by 0.15%, 0.20%, or 0.25% to construct jail facilities. Once construction is completed, Jasper County must set their CAGIT rate at a level equal to the maintenance cost of the new jail. Wayne County may increase their CAGIT rate by 0.15%, 0.20%, or 0.25% to finance jail and parking facilities, including demolition projects and land acquisition. Parke County may impose an additional CAGIT rate of not more than 0.25% to: (1) fund the costs (including pre-trial) of a capital trial that has been moved to another county for trial, and (2) to repay money borrowed for that purpose.

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

ADMINISTRATION: Income Tax Division, Department of State Revenue. State Budget Agency.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to a county during an ensuing calendar year equals the amount of revenue the State Budget Agency determines was reported and actually received from the county in the tax 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 year in which the determination is made. This amount, with refunds accounted for, is certified to the county auditor.

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

Before October 2 each year, the State Budget Agency must determine if a sufficient balance exists in the county account in excess of the amount necessary for certified distributions to the county in the ensuing year. Any excess balance is paid 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: The certified distribution is received by the county treasurer and is distributed to taxing units as local property tax replacement credits (LPTRC) and certified shares. The allocation of LPTRC and certified shares to taxing units is based on the taxing unit's property tax levy. LPTRC 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 government purposes.

For allocation purposes, a civil taxing unit's levy includes the levy of any special taxing unit functioning on behalf of the civil taxing unit. However, the county fiscal body determines if a solid waste management district may receive certified shares.

Certain counties (Clay, Elkhart, Jasper, and Parke) use a portion of the certified distribution for costs of constructing or operating jails or juvenile detention or justice centers. The revenue for these purposes is not considered in the determination of LPTRC and certified shares.

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 in effect on August 1 of the calendar year that precedes the year in which the certified distribution will be received by two years. 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%

In the case of a county, the following amounts are added to the county levy base in calculating certified shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CAGIT or COIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund.

The following changes affect the CAGIT distribution base:

(1) A taxing unit's share of LPTRC or certified shares received in previous year are added to the unit's current levy base.

(2) The property tax levy for all debt service incurred by a unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: The certified distribution is allocated to each county treasurer from a CAGIT special account (within the state General Fund) in equal shares in May and in November. There is a special quarterly allocation schedule for Porter County the first 18 months after a tax goes into effect. Before October 2 of each year, the State Budget Agency 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*

CAGIT County	Oct 2010 - Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Bartholomew	1.000%	$17,637,019	$14,211,888
Benton	1.000%	1,596,209	1,348,202
Blackford	1.000%	1,963,171	1,719,373
Brown	1.000%	2,903,751	2,383,347
Carroll	1.000%	3,732,030	3,039,657
Cass	1.000%	6,319,164	5,401,721
Clark	1.000%	19,528,119	17,585,887
Clay	1.250%	5,196,827	4,781,035
Clinton	1.000%	5,490,124	4,694,191
Crawford	0.750%	1,015,437	950,327
Daviess	1.250%	6,206,840	5,345,184
Decatur	1.000%	4,517,416	3,845,418
DeKalb	1.000%	7,248,643	8,350,103
Elkhart	1.250%	43,047,260	32,975,448
Floyd	0.750%	13,413,533	11,296,573
Fountain	1.000%	3,089,170	2,613,435
Franklin	1.000%	4,463,547	3,704,259
Fulton	1.000%	3,380,387	2,762,448
Hancock	1.000%	16,826,454	14,272,611
Harrison	0.750%	5,582,887	4,939,361
Hendricks	1.000%	33,779,185	31,020,195
Huntington	1.000%	6,543,969	5,429,002
Jackson	1.100%	8,161,991	6,884,364
Jasper	1.250%	7,878,996	7,278,932
Jay	1.000%	3,056,362	2,565,318
Jennings	1.000%	4,074,045	3,644,557
Johnson	1.000%	32,510,341	28,038,701
LaGrange	1.000%	5,152,192	3,997,141

CAGIT County	Oct 2010 - Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
LaPorte	0.500%	10,208,337	8,389,787
Lawrence	1.000%	7,607,305	6,522,153
Marshall	1.250%	10,705,124	8,369,191
Morgan	1.000%	13,896,376	12,270,411
Newton	1.000%	2,878,928	2,272,207
Noble	1.000%	7,349,967	6,220,858
Ohio	1.000%	1,163,708	976,610
Orange	1.000%	3,009,355	2,386,219
Owen	1.000%	3,222,920	2,856,212
Parke	1.000%	2,393,785	2,179,959
Pulaski	1.300%	3,207,626	2,667,208
Putnam	1.000%	5,985,365	5,197,287
Randolph	1.000%	3,861,553	3,366,641
Ripley	1.000%	5,360,041	4,576,984
Rush	1.000%	2,221,396	2,221,396
Shelby	1.000%	8,343,127	7,187,124
Starke	0.500%	1,665,891	1,437,279
Steuben	1.000%	5,844,978	5,138,123
Tipton	1.000%	3,384,792	3,026,964
Union	1.250%	1,381,884	1,286,265
Vigo	0.750%	13,457,717	11,489,264
Wabash	1.000%	5,741,465	4,556,190
Warren	1.000%	1,753,280	1,403,158
Washington	1.000%	3,931,272	3,421,237
Wayne	1.250%	13,516,618	11,640,953
Wells	1.000%	5,843,414	4,230,969
White	1.000%	4,452,009	3,645,688
Whitley	1.000%	8,757,850	5,516,117
Total		**$435,461,150**	**$369,531,137**

*Based on CY 2011 advisory distribution amounts and LOIT tax rates as of October 25, 2010.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)

IC 6-3.5-7 ACCT. NO. 73030

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county 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 Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual 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. 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 and Residential Credits to mitigate the effects of a 100% business inventory deduction on homeowners and other residential property owners. Howard County and Scott County may not exceed a combined CEDIT/COIT rate of 1.25%. Jasper County may not exceed a combined CEDIT/COIT rate of 1.5%. Monroe County may not exceed a combined CEDIT/COIT rate of 1.25% if an ordinance is adopted under IC 6-3.5-6-33.

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, State Budget Agency.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to a county during an ensuing calendar year equals the amount of revenue the State Budget Agency determines was reported and actually received from the county in the tax 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 year in which the determination is made. This amount, less refunds, is certified to the county auditor and the Department of Local Government Finance by September 1 each year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The State Budget Agency may certify to an adopting county an amount that is less than the amount reported and

processed if such action is necessary to offset overpayments made in previous calendar year certified distributions.

Before October 2 each year, the State Budget Agency must determine if a sufficient balance exists in the county account in excess of the amount necessary for certified distributions to the county in the ensuing year. Any excess balance is paid 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.

In the case of a county, the following amounts are used in calculating distributive shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CEDIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund.

ALLOCATION: The certified distribution is allocated to the county auditor from a CEDIT special county account (within the state General Fund) for distribution to counties, cities, and towns that have a capital improvement plan. Uses of revenue include economic development, capital projects, private developer loan interest, for a regional venture capital fund, or any other lawful purpose under which any other fund may be used.

Distributive shares 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. However, a county that adopted CEDIT after June 1, 1992, may elect to distribute CEDIT shares 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. If LaPorte County were to raise their CEDIT rate after April 30, 2005, the first $3.5 M in revenue raised by the rate increase must be paid to the Northwest Indiana Regional Development Authority. Currently, Porter County uses part of its CEDIT revenue for this transfer.

Before October 2 of each year, the State Budget Agency 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*

CEDIT County	Oct 2010-Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Adams	0.524%	$2,921,537	$2,348,535
Allen	0.400%	31,202,717	24,578,401
Bartholomew	0.250%	4,409,255	3,521,953
Benton	0.290%	475,360	402,709
Blackford	0.360%	706,986	619,293
Brown	0.250%	732,687	598,925
Carroll	0.150%	559,614	456,506
Cass	0.250%	3,163,366	1,351,647
Clark	0.500%	9,973,864	8,959,703
Clinton	0.500%	2,747,004	2,358,186
Crawford	0.250%	339,102	317,476
Daviess	0.500%	2,489,184	2,145,414
Decatur	0.330%	1,510,372	1,289,398
DeKalb	0.500%	3,667,248	4,216,412
Delaware	0.450%	8,099,618	7,052,236
Dubois	0.400%	4,093,325	3,275,816
Elkhart	0.250%	8,917,233	6,875,139
Fayette	0.370%	1,217,952	1,070,075
Floyd	0.400%	7,207,257	6,085,980
Fountain	0.100%	312,498	264,441
Franklin	0.250%	1,121,831	931,078
Fulton	0.430%	1,451,977	1,193,390
Gibson	0.500%	3,383,619	3,032,366
Grant	0.250%	2,589,160	2,259,390
Hancock	0.150%	3,365,775	2,140,920
Harrison	0.250%	1,868,899	1,652,283
Hendricks	0.400%	13,522,452	12,416,576
Henry	0.250%	1,987,187	1,758,869
Howard	0.200%	3,203,248	2,746,628
Huntington	0.250%	1,640,550	1,362,823
Jackson	0.500%	3,708,675	3,132,135
Jasper	0.250%	1,609,328	1,466,821
Jay	0.350%	1,541,679	907,301
Jefferson	0.350%	2,246,070	1,679,874
Jennings	0.250%	1,019,619	912,273
Knox	0.500%	3,273,845	2,894,033
Kosciusko	0.300%	5,154,418	3,803,623
LaGrange	0.400%	2,097,547	1,626,378
LaPorte	0.450%	9,309,321	7,600,141
Madison	0.250%	5,267,459	4,727,348
Martin	0.200%	358,413	321,053
Miami	0.440%	2,360,544	2,021,731
Montgomery	0.100%	662,864	570,604
Morgan	0.270%	3,776,420	3,330,405
Noble	0.500%	3,684,216	3,116,977
Orange	0.250%	753,775	597,487
Owen	0.300%	967,370	858,367
Parke	0.500%	1,206,748	1,107,770
Perry	0.560%	1,724,512	1,506,902
Pike	0.400%	900,249	820,860
Porter	0.500%	21,597,394	17,260,414
Posey	0.500%	2,959,360	2,585,357
Pulaski	0.430%	1,066,599	887,435
Putnam	0.500%	2,988,754	2,608,454
Randolph	0.500%	1,955,323	1,708,049

CEDIT County	Oct 2010-Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Ripley	0.380%	2,053,756	1,758,850
Rush	0.500%	1,459,366	1,260,143
Scott	0.160%	529,123	495,997
Shelby	0.250%	2,089,530	1,803,872
Spencer	0.500%	1,929,139	1,706,140
St. Joseph	0.400%	22,789,919	18,826,685
Starke	0.560%	1,864,469	1,609,971
Steuben	0.290%	1,731,943	1,549,515
Sullivan	0.300%	987,956	913,435
Tippecanoe	0.500%	15,176,241	13,098,230
Tipton	0.330%	1,117,586	999,208
Union	0.250%	277,190	258,235
Vermillion	0.100%	313,356	290,049
Vigo	0.500%	9,208,784	7,894,077
Wabash	0.500%	2,890,909	2,285,771
Warren	0.320%	572,805	460,518
Warrick	0.500%	7,718,687	6,548,816
Washington	0.500%	1,970,229	1,713,522
Wayne	0.250%	2,742,765	2,373,236
Wells	0.450%	2,640,478	1,913,091
White	0.320%	1,428,197	1,172,021
Whitley	0.233%	2,040,966	1,286,436
TOTAL		**$294,604,775**	**$245,552,176**

Based on CY 2011 advisory distribution amounts and LOIT tax rates as of October 25, 2010.

COUNTY OPTION INCOME TAX (COIT)

IC 6-3.5-6 ACCT. NO. 73010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county 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 Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled and a 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.

RATE EXCEPTIONS: Monroe County may impose an additional COIT tax rate of not more than 0.25% to fund a juvenile detention center. The additional COIT tax rate of 0.25% for jail construction allowed in Howard County must be adopted in increments of one hundredth percent. Miami County may impose an additional COIT tax rate of 0.25% to fund the county jail. Scott County may impose an additional COIT tax rate of not more than 0.25% to fund jail facilities.

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

ADMINISTRATION: Income Tax Division, Department of State Revenue, State Budget Agency.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to a county during an ensuing calendar year equals the amount of revenue the State Budget Agency determines was reported and actually received from the county in the tax 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 year in which the determination is made. This amount, with refunds accounted for, is certified to the county auditor and the Department of Local Government Finance by September 1 each year.

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

Before October 2 each year, the State Budget Agency must determine if a sufficient balance exists in the county account in excess of the amount necessary for certified distributions to the county in the ensuing year. Any excess balance is paid 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.

Except for Marion County, 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. The county fiscal body determines if a solid waste management district may receive certified shares.

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.

IIn the case of a county, the following amounts are used in calculating distributive shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CAGIT or COIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund. In Marion County, $35 M is added to the amounts described in (2) above.

The following changes affect the COIT distribution base:

(1) A taxing unit's certified shares received in previous year are added to the unit's current levy base.

(2) The property tax levy for all debt service incurred by a taxing unit after June 30, 2005, is subtracted from the unit's levy base.

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*

COIT County	Oct 2010-Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Adams	0.600%	$3,300,521	$2,653,305
Allen	0.600%	46,610,552	36,642,006
Boone	1.000%	19,249,795	15,372,398
Dearborn	0.600%	6,413,322	5,735,910
Delaware	0.600%	10,777,494	9,385,666
Dubois	0.600%	6,125,554	4,901,833
Fayette	1.000%	3,285,555	2,861,016
Grant	1.000%	10,351,071	9,011,365
Greene	1.000%	5,029,541	4,834,367
Hamilton	1.000%	99,862,358	82,355,904
Henry	1.000%	7,985,252	7,172,743
Howard	0.900%	14,307,648	12,291,710
Knox	0.600%	3,770,056	3,292,864
Kosciusko	0.700%	12,008,384	8,828,362
Madison	1.000%	21,094,736	18,869,482
Marion	1.000%	184,998,310	154,572,620
Martin	0.800%	1,431,131	1,280,443
Miami	0.850%	4,535,303	3,879,923
Monroe	1.050%	25,934,752	21,999,008
Montgomery	1.000%	6,599,221	5,667,282
Perry	0.500%	1,519,389	1,317,635
Posey	0.500%	2,959,360	2,490,494
Scott	1.250%	4,112,176	3,863,583
Spencer	0.300%	1,142,072	1,002,188
St. Joseph	0.600%	33,231,041	27,292,516
Switzerland	1.000%	1,369,774	1,226,755
Tippecanoe	0.600%	18,138,636	15,620,738
Vanderburgh	1.000%	35,437,601	29,234,589
Total		**$591,580,605**	**$493,656,704**

*Based on CY 2011 advisory distribution amounts and LOIT tax rates as of October 25, 2010.

LOIT TO FREEZE PROPERTY TAX LEVY

IC 6-3.5-1.1; 6-3.5-6

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes a county tax.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: Same as CAGIT or COIT.

TAX BASE: Indiana Individual Adjusted Gross Income

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled and a credit for taxes imposed by government entities outside of Indiana.

RESIDENT RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. Either entity may adopt the tax in a county that has neither CAGIT nor COIT. However, in Lake County the county council is the adopting authority. The rate of the LOIT to Freeze Property Tax Levy may not exceed 1%. The first year the tax rate is imposed, the tax rate shall be set for each of the following two years. In the initial adoption year, the rate is doubled. However, the Marion County rate in the initial year would be set at 1.5 times the rate needed to replace levies. The rate may not be reduced or rescinded, but the rate may be increased each year to replace the property tax levy growth that would otherwise occur. If a county imposes a LOIT to Freeze Property Tax Levy, it must impose a LOIT tax rate that will generate the civil unit operating levy growth amount. The rate is determined by the Department of Local Government Finance by June 30, each year.

NONRESIDENT RATE FOR CAGIT COUNTIES: If a county has previously adopted a CAGIT rate, the nonresident taxpayer rate remains at 0.25%. However, if a county has not previously adopted a CAGIT rate, the rate imposed to nonresident taxpayers is 0.25%.

NONRESIDENT RATE FOR COIT COUNTIES: If a county adopts a COIT rate to freeze the property tax levy, the rate imposed to nonresident taxpayers is 1/4 of the additional rate.

PROCEDURE: Adopting counties must adopt an ordinance to impose a LOIT rate by July 31 of the year before the levy freeze. The LOIT rate is imposed from October 1 of the adoption year through September 30 of the following year. The tax rate remains in effect until the adopting authority increases the rate. LOIT to Freeze Property Tax Levy is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax. Operating levies are frozen in a year in which the LOIT replaces levy growth.

ADMINISTRATION: Department of Local Government Finance, Department of State Revenue, State Budget Agency.

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: The levy replacement revenue is distributed by the county treasurer to the applicable civil taxing units. LOIT proceeds that exceed the levy replacement amount are to be deposited into the respective county's stabilization fund. Money in the fund may be distributed to the taxing units in the county in a year when the certified LOIT distributions are less than calculated levy growth for the year.

ALLOCATION PROCEDURE FOR CAGIT: One-half of each adopting county's certified distribution for a calendar year shall be distributed from its account to the appropriate county treasurer on May 1 and the other one-half on November 1 of that calendar year.

ALLOCATION PROCEDURE FOR COIT: 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.

Local Option Income Tax to Freeze Property Tax Levy
Certified Distributions and Rates*

County	Oct 2010-Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Brown	0.200%	$580,750	$476,669
Carroll	0.200%	373,203	607,931
Jasper	0.300%	1,890,959	1,746,944
Jay	0.400%	1,222,545	1,026,127
Marion	0.270%	49,949,544	41,734,608
Morgan	0.200%	2,779,275	2,454,082
Parke	0.300%	718,136	653,988
Pulaski	0.400%	986,962	820,679
Wabash	0.400%	1,837,269	1,822,476
Warren	0.300%	525,984	420,947
Wells	0.400%	2,337,366	1,692,387
Total		**$63,201,991**	**$53,456,839**

*Based on CY 2011 advisory distribution amounts and LOIT tax rates as of October 25, 2010.

LOIT FOR PROPERTY TAX RELIEF

IC 6-3.5-1.1; 6-3.5-6

TAXPAYER: Same as LOIT to Freeze Property Tax Levy.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: Same as CAGIT or COIT.

TAX BASE: Indiana Individual Adjusted Gross Income

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: Same as LOIT to Freeze Property Tax Levy.

RESIDENT RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. Either entity may adopt the tax in a county that has neither CAGIT nor COIT. However, in Lake County the county council is the adopting authority. A county may impose a CAGIT or COIT tax rate of not more than 1%. Lake County's annual increase in the maximum permissible levy for civil taxing unit operating funds will be reduced to zero if the county does not implement the LOIT for tax relief at a rate of 1%.

NONRESIDENT RATE FOR CAGIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

NONRESIDENT RATE FOR COIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

ADMINISTRATION: Department of Local Government Finance, County Auditors,

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: Revenue derived from the imposition of the LOIT for Property Tax Relief may be used to provide (1) property tax relief to all taxpayers; or (2) property tax relief to all qualified residential taxpayers (qualified residential property includes apartment complexes, homesteads, and residential rental property); or (3) homestead credits to all homesteaders; or (4) any combination of these. Lake County may adopt one of three alternative distribution methods: (1) revenue is used to proportionately reduce levies imposed; (2) revenue collected within a local unit is used to provide a uniform property tax credit in that unit; or (3) 60% of the revenue is used as described in (2) above and the remainder distributed to the county, townships, and municipalities on a per capita basis to reduce the units' levies.

ALLOCATION PROCEDURE FOR CAGIT: Same as LOIT to Freeze Property Tax Levy.

ALLOCATION PROCEDURE FOR COIT: Same as LOIT to Freeze Property Tax Levy.

Local Option Income Tax for Property Tax Relief
Certified Distributions and Rates*

County	Oct 2010-Sep 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Benton	1.000%	$1,596,209	$1,348,202
Brown	0.500%	1,451,875	1,191,673
Carroll	0.200%	746,406	607,931
Cass	1.000%	---	5,401,721
Clark	0.250%	-	4,396,472
Clay	0.750%	3,118,096	2,868,621
Clinton	0.250%	1,372,531	1,173,548
Fayette	1.000%	3,285,555	2,861,016
Fulton	0.250%	845,097	690,612
Grant	1.000%	10,351,071	9,011,365
Hancock	0.250%	---	3,568,153
Howard	0.500%	7,948,693	6,828,728
Huntington	0.250%	1,635,992	1,357,251
Jasper	1.000%	6,303,197	5,823,145
Jay	0.500%	1,528,181	1,282,659
Lawrence	0.500%	3,803,653	3,261,077
Madison	0.250%	---	4,717,370
Miami	1.000%	5,335,650	4,564,615
Montgomery	1.000%	6,599,221	5,667,282
Morgan	1.000%	13,896,376	12,270,411
Parke	0.250%	598,446	544,990
Pulaski	1.000%	2,467,404	2,051,699
St. Joseph	0.500%	27,692,534	22,743,763
Steuben	0.250%	1,461,244	1,284,531
Wabash	1.000%	5,741,465	4,556,190
Warren	0.250%	438,320	350,790
Wells	0.200%	1,168,683	846,194
Total		**$109,385,900**	**$111,270,006**

*Based on CY 2011 advisory distribution amounts and LOIT tax rates, October 25, 2010.

LOIT FOR PUBLIC SAFETY

IC 6-3.5-1.1; 6-3.5-6

TAXPAYER: Same as LOIT to Freeze Property Tax Levy.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: Same as CAGIT or COIT.

TAX BASE: Indiana Adjusted Gross Income

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

CREDITS: Same as LOIT to Freeze Property Tax Levy.

RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. However, in Lake County the county council is the adopting authority. A county may impose a CAGIT or COIT tax rate to fund police or fire protection, emergency medical services, corrections, pension payments, or other public safety functions. In a county other than Marion County, the maximum rate is 0.25%. The county must impose either LOIT to Freeze Property Tax Levy of at least 0.25%, LOIT for Property Tax Relief of at least 0.25%, or impose both taxes with a combined rate of at least 0.25%. In Marion County, the maximum rate is 0.5% and the county must impose the LOIT for Property Tax Freeze.

NONRESIDENT RATE FOR CAGIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

NONRESIDENT RATE FOR COIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

ADMINISTRATION: Department of Local Government Finance, Department of State Revenue, State Budget Agency.

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: Revenue is distributed by the county auditor to the county unit and to each municipality in the county, based on the unit's portion of total property taxes collected by the county unit plus each municipality.

ALLOCATION PROCEDURE FOR CAGIT: Same as LOIT to Freeze Property Tax Levy.

ALLOCATION PROCEDURE FOR COIT: Same as LOIT to Freeze Property Tax Levy.

Local Option Income Tax for Public Safety
Certified Distributions and Rates*

County	Oct. 2010-Sept. 2011 Rate	CY 2010 Cert. Distribution	CY 2011 Cert. Distribution
Brown	0.250%	$725,938	$595,837
Cass	0.250%	---	1,350,430
Clark	0.250%	---	4,396,472
Clay	0.250%	1,039,365	956,207
Clinton	0.250%	1,372,531	1,173,548
Fulton	0.250%	845,097	690,612
Hancock	0.150%	---	2,140,892
Huntington	0.100%	654,397	542,900
Jasper	0.250%	1,575,799	1,455,786
Jay	0.200%	152,818	513,064
Lawrence	0.250%	1,901,826	1,630,538
Madison	0.250%	---	4,717,370
Marion	0.350%	64,749,408	54,100,417
Miami	0.250%	1,333,913	1,141,154
Morgan	0.250%	3,474,094	3,067,603
Parke	0.250%	598,446	544,990
St. Joseph	0.250%	13,846,267	11,371,882
Steuben	0.250%	1,461,244	1,284,531
Warren	0.250%	438,320	350,790
Wells	0.050%	292,171	211,548
Total		**$94,461,635**	**$92,236,569**

*Based on CY 2011 advisory distribution amounts and LOIT tax rates as of October 25, 2011

FOOD AND BEVERAGE TAX

IC 6-9 ACCT. NO. 73264 through 73312

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. As of 1/1/2004, this includes food or beverages sold in a heated state or heated by seller. The tax also includes two or more food ingredients 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. An alternative 1% is allowed for units adopting under IC 6-9-35 for a combined rate of 2%.

PROCEDURE: The tax is paid to the Department of State Revenue at the same time as the Sales Tax. Certain counties have the option to collect the food and beverage tax locally.

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	Rate	Purpose	FY 2010 Revenue
Allen County	6-9-33	1%	Supplemental Coliseum Improvement Fund	$5,511,398
Boone County	6-9-35	1%	50% MCCIB, 50% county retains	645,051
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	362,399
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	164,954
Delaware County	6-9-21	1%	Civic Center	1,748,178
Hamilton County	6-9-35	1%	50% MCCIB, 50% county retains	4,268,447
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,311,669
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,083,141
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	758,257
Hancock County	6-9-35	1%	50% MCCIB, 50% county retains	765,441
Hendricks County	6-9-35	1%	50% MCCIB, 50% county retains	2,321,806
Avon	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	822,139
Brownsburg	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	444,756
Plainfield	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	765,595
Henry County	6-9-25	1%	Economic Development and Tourism (Expires 2016)	453,947
Johnson County	6-9-35	1%	50% MCCIB, 50% county retains	1,135,577
Madison County	6-9-26	1%	Madison Co. and Anderson econ. devel., juvenile detention center	1,894,466
Marion County	6-9-12	1%	Capital Improvements	18,179,402
Marion County	6-9-35	1%	Stadium & Conv Ctr Improvem'ts	18,179,402
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall. Police, Fire, Sewer, Water Drainage Facil.	305,713
Mooresville, Morgan Co.	6-9-27	1%	Sewer, Park, Water, & Drainage Facilities	340,793
Nashville, Brown Co.	6-9-24	1%	Public Parking and Restrooms	137,023
Shelby County	6-9-35	1%	50% MCCIB, 50% county retains	515,651
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	115,756
Vanderburgh County	6-9-20	1%	Auditorium improvem'ts/renov., conv. ctr, parking, & d'town arena	3,708,587
TOTAL				**$65,939,547**

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

Doughnut counties that have adopted the food and beverage tax under IC 6-9-35, have 50% of their revenue collections transferred to the Marion County Capital Improvement Board (MCCIB) to construct the new Marion County stadium and expand/improve the Indiana Convention Center. If total collections transferred to MCCIB were to reach $5 M in a given year, any revenue transferred to the MCCIB in excess of the $5 M would be returned to those counties.

The remaining 50% of collections are retained by a doughnut county to assist with the county's budget, reduce the county's property tax levy, or be used for

any legal or corporate purpose. These purposes may include issuing of bonds, entering of leases, or payment of other financial obligations. Upon retirement of debt incurred by the MCCIB for the stadium and convention center, the county retains 100% of revenue collected until repeal of the tax.

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, St. Joseph, and Vanderburgh Counties is 6%. Marion County rate increased to 9% in FY 2006.

PROCEDURE: For counties not collecting and administering the tax locally, the tax 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:

County	Code Cite	Rate	Eff. Date	Use	FY 2010 Collections
Allen -- 1,2	6-9-9-3	0.07	01/01/72	Capital Improvement Fund	$3,324,085
Bartholomew	6-9-18-3	0.05	03/01/89	CVTPF*	1,017,317
Boone	6-9-18-3	0.05	11/01/93	CVTPF*	273,309
Brown	6-9-14-6	0.05	01/01/84	CVTPF*	598,949
Cass	6-9-18-3	0.035	02/01/04	CVTPF*	108,155
Clark -- 1	6-9-3-4	0.04	08/01/84	75% Conv./Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	941,785
Clinton	6-9-18-3	0.04	05/09/06	CVTPF*	43,076
Crawford	6-9-18-3	0.05	07/01/94	CVTPF*	64,153
Daviess	6-9-18-3	0.05	07/01/88	CVTPF*	187,492
Dearborn	6-9-18-3	0.05	4/18/95	CVTPF*	406,207
Decatur	6-9-18-3	0.05	01/01/97	CVTPF*	109,564
DeKalb	6-9-18-3	0.05	07/01/99	Convention, Recreation and Visitor Promotion Fund	253,956
Delaware	6-9-18-3	0.05	07/01/83	CVTPF*	459,682
Dubois	6-9-18-3	0.05	01/01/92	CVTPF*	369,742
Elkhart	6-9-19-3	0.05	07/01/83	CVTPF*	1,042,326
Fayette	6-9-16-3	0.05	11/12/02	CVTPF*	31,323
Floyd -- 1	6-9-3-4	0.04	11/12/02	75% Conv./Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	167,089
Franklin	6-9-18-3	0.05	07/01/01	CVTPF*	75,983
Fulton	6-9-18-3	0.03	05/23/00	CVTPF*	32,630
Gibson	6-9-18-3	0.05	07/01/97	CVTPF*	212,134
Grant	6-9-18-3	0.05	07/01/83	CVTPF*	292,615
Hamilton	6-9-18-3	0.05	07/01/89	CVTPF*	2,360,274
Hancock	6-9-18-3	0.04	01/1/02	CVTPF*	218,911
Harrison -- 1	6-9-18-3	0.04	12/01/86	CVTPF*	290,402
Hendricks	6-9-37-3	0.08	01/01/98	CVTPF*	1,429,382
Henry	6-9-18-3	0.05	06/01/89	CVTPF*	62,733
Howard	6-9-16-6	0.05	07/01/81	Convention/Visitor Promo Fund	361,376
Huntington	6-9-18-3	0.05	01/01/94	CVTPF*	144,371

County	Code Cite	Rate	Eff. Date	Use	FY 2010 Collections
Jackson -- 3	6-9-32-3	0.05	01/01/96	CVTPF*	283,004
Jay	6-9-18-3	0.05	01/01/01	Convention, Recreation/Visitor Promo Fund	70,266
Jefferson -- 1	6-9-15-6	0.05	07/01/81	Convention and Tourism Fund	273,717
Jennings	6-9-18-3	0.05	01/01/95	CVTPF*	28,078
Knox	6-9-18-3	0.05	08/01/93	CVTPF*	282,526
Kosciusko	6-9-18-3	0.05	01/01/87	CVTPF*	396,736
LaGrange	6-9-18-3	0.05	07/01/93	CVTPF*	459,092
Lake	6-9-2-1	0.05	07/29/75	Of the first $1.2 M in revenue, 35% to the CVTPF*; 44.33% to IU Northwest; 9% to Cities and Towns; 9% to Purdue Calumet, 2.67% to Gary and Hammond Convention Facilities – 4	2,286,363
LaPorte	6-9-6-6	0.05	01/01/79	Convention, Tourism, and Recreation Fund	838,778
Lawrence	6-9-18-3	0.05	11/19/91	CVTPF*	218,563
Madison	6-9-17-3	0.05	07/01/82	CVTPF*	444,172
Marion -- 1	6-9-8-3	0.09	01/01/76	Capital Improvement Fund	32,656,130
Marshall	6-9-18-3	0.03	04/01/91	CVTPF*	147,226
Miami	6-9-18-3	0.05	07/01/08	CVTPF*	50,134
Monroe	6-9-4-6	0.05	07/01/82	Innkeepers Tax Fund -- 5	1,815,653
Montgomery	6-9-18-3	0.03	06/01/86	CVTPF*	179,500
Noble	6-9-18-3	0.05	02/04/02	Convention, Recreation, & Visitor Promotion Fund	90,200
Ohio	6-9-18-3	0.05	08/01/96	CVTPF*	44,296
Orange	6-9-18-3	0.04	01/01/99	CVTPF*	656,420
Parke	6-9-18-3	0.05	08/01/92	CVTPF*	125,617
Perry	6-9-18-3	0.05	09/01/95	CVTPF*	129,960
Porter	6-9-18-3	0.05	01/01/86	CVTPF*	1,088,444
Putnam	6-9-18-3	0.05	09/01/89	CVTPF*	194,730
Ripley	6-9-18-3	0.05	01/01/96	CVTPF*	42,973
St. Joseph	6-9-1-5	0.06	01/01/73	Convention/Exhibition Ctr Fund	3,060,078
Scott -- 1	6-9-18-3	0.05	01/01/97	CVTPF*	177,116
Shelby -- 1	6-9-18-3	0.05	07/01/01	CVTPF*	178,886
Spencer -- 1	6-9-18-3	0.04	06/01/94	CVTPF*	293,462
Starke –1	6-9-18-3	0.05	05/30/07	CVTPF*	12,612
Steuben	6-9-18-3	0.05	06/01/94	CVTPF*	371,203
Sullivan	6-9-18-3	0.02	01/01/94	CVTPF*	21,880
Switzerland	6-9-18-3	0.05	01/01/92	CVTPF*	313,894
Tippecanoe	6-9-7-6	0.05	09/01/86	Innkeepers Tax Fund -- 6	1,666,152
Vanderburgh	6-9-2.5-6	0.08	07/01/83	43.75% Tour. Cap. Imp. Fund; 31.25% C&V Prom. Fund; 25% Conv.	3,475,858
Vermillion	6-9-18-3	0.05	06/01/96	CVTPF*	5,830
Vigo	6-9-11-6	0.05	08/01/80	Convention/Visitor Promo Fund	1,070,503
Wabash	6-9-18-3	0.05	01/01/93	CVTPF*	93,943
Washington	6-9-18-3	0.04	09/01/02	CVTPF*	9,075
Wayne	6-9-10-6	0.05	07/01/80	Convention and Tourism Fund	450,553
White	6-9-10.5-6	0.03	07/01/97	Lake Enhancement Fund	141,214
TOTAL					**$69,023,859**

*Convention, Visitor, and Tourism Promotion Fund

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 is 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 – Revenue collected at a 5% rate is split as follows: 40% to Lafayette CDC; 30% for DNR development projects on Wabash River; 10% to a designated community development corporation serving the metro area; 10% to Historic Prophetstown; 10% to the Wabash River Enhancement Corporation.

DEFINITION OF PROPERTY TAX TERMS

Abstract Assessed Value: The actual value used to create tax bills. Changes to assessments after AV is certified can cause abstract AV to differ from certified AV.

Abstract Levy: The product of the abstract net assessed value multiplied by the tax rate.

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.

Budget (or Certified) Levy: The property tax levy that is certified by the Department of Local Government Finance at the time the unit's budget is approved.

Certified Assessed Value: The net assessed value certified by the county auditor for use in preparing budgets and calculating tax rates.

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.

Levy: The total amount of income expected to be raised from property taxes by a governmental unit (before circuit breaker credits).

Personal Property: Tangible property not permanently affixed to and a part of real estate. Includes business depreciable property and mobile homes.

Real Property: Land and improvements considered permanent fixtures. Gaming riverboats are also assessed as real property.

Tax Base: The total net assessed valuation of real and personal property.

Tax Rate: Expressed as a dollar rate per $100 of assessed value (i.e., $1.50 per $100 AV). Tax Rate = Budget Levy/Certified AV x 100.

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 assessed as personal property 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 assessment includes the following: machinery and equipment; advertising devices, such as billboards

located on real property not owned by the owner of the devices; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; and equipment or machine foundations not supporting a building.

EXEMPTIONS: Property owned by the following entities may be partially or totally exempt: 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; certain veterans' organizations; county or district agricultural associations; and cemetery corporations, firms, or associations.

Additional exemptions include: real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; all inventory; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanitorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; and 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 may be classified and 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.

Circuit Breaker Credit: Taxpayers who own certain types of property are entitled to a credit if the net tax due on the property exceeds the applicable AV threshold. The credit is equal to the excess tax over the threshold.
Qualifying Property is as follows:

2007: Available only in Lake County to homesteads. The AV threshold is 2% of gross AV. The credit is reduced by the amount of the credit attributable to the school general fund.

2008: The credit applies to all homesteads in all counties. The AV threshold is 2% of gross AV. The net tax paid for the school general fund is removed from the calculation.

2009: The credit applies to all property at the following AV thresholds: 1.5% for homesteads, 2.5% for all other residential property, commercial apartments, and farmland; 3.5% for all other real and personal property.

2010 and later: The credit applies to all property at the following AV thresholds: 1.0% for homesteads, 2.0% for all other residential property, commercial apartments, and farmland; 3.0% for all other real and personal property.

Beginning in 2009, the amount of the net tax bill that is attributable to debt incurred before July 1, 2008, in Lake and St. Joseph Counties is excluded from the calculation.

Beginning in 2009, the amount of the net tax bill that is attributable to levies imposed as a result of a referendum in any county is excluded from the calculation.

Qualifying seniors will receive an additional credit if (a) their homestead AV is less than $160,000, (b) their income does not exceed $30,000 ($40,000, if married), and (c) the year-to-year increase in net tax on the homestead, after all other credits, exceeds 2%.

This credit reduces the property tax collected and distributed to the civil taxing units and school corporations (except school general fund through 2008) that provide service to the property receiving the credit. Taxing units are required to make all debt payments.

State Property Tax Replacement Credit: This credit equals 20% of qualifying levies on real property and nonbusiness personal property. Beginning in 2003, the state also pays a PTRC equal to 60% of the gross school general fund levy on all property. Beginning in CY 2007, these credit percentages are adjusted for the appropriation limit. This credit was eliminated after CY 2008.

Payments:	CY 2005	$1,735,844,791
	CY 2006	$1,810,885,400
	CY 2007	$1,787,623,573
	CY 2008	$1,703,600,000
	CY 2009	-0-

State Homestead Credit: Beginning in 2003, the homestead credit is equal to 20% of the net levy on qualifying funds. For 2006 only, the credit was raised to 28%. The total credit amount equals $140 M in CY 2009 and $80 M in CY 2010. The credits are apportioned to the counties. No credit will be paid beginning in CY 2011.

			Credit %
Payments:	CY 2005	$235,162,785	20% net
	CY 2006	$365,122,700	28% net
	CY 2007	$267,996,878	20% net*
	CY 2008	$1,194,900,000	20% net**
	CY 2009	$140,000,000	apportioned

*Adjusted for appropriation limit.
**Includes $870 M in one-time additional homestead credit appropriations.

NOTE: This note applies to the State Property Tax Replacement Credit and the State Homestead Credit. The total appropriation for PTRC and traditional homestead credits in CY 2008 was $2,028.5 M. In CY 2008, PTRC percentages were proportionally reduced because the total credit payouts at the full percentages would have exceeded the appropriation. There will be no PTRC or traditional homestead credits paid after CY 2008. Special state homestead credits of $140 M in CY 2009 and $80 M in CY 2010 have been appropriated.

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.

Counties may also provide additional homestead credits to offset the shift to homeowners from the inventory exemption. These credits are funded from the County Economic Development Income Tax (CEDIT).

In addition, counties may provide additional credits to homesteads, residential property, all property, or any combination thereof from the proceeds of a local option income tax.

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

CURRENT PROPERTY TAX CONTROLS: Beginning in CY 2006, a local taxing unit's maximum permissible tax levy is equal to the previous year's maximum levy minus one-half of any unused levy authority, then increased by the six-year average growth in Indiana nonfarm personal income. The growth factor for Lake County civil units is equal to 1.0 (no growth) for any year in which the county has not imposed a 1% CAGIT or COIT tax rate. A unit may appeal to increase its levy if its assessed value growth exceeds the statewide AV growth by at least 2%. Units may also file other petitions with the Department of Local Government Finance for increases in maximum levies. Beginning with 2009 property tax levies, the Department may grant permission, under IC 6-1.1-18.5-13 and 6-1.1-18.5-16, for a civil taxing unit to increase its levy in excess of limitations for any of the following reasons:

- Costs resulting from annexation.
- Growth factor relief.
- Shortfalls due to erroneous AV.
- To continue the annual reallocation of CAGIT PTRC in the city of Goshen.
- Relief if a civil taxing unit cannot carry out its governmental function under the levy limitations due to a natural disaster, an accident, or another unanticipated emergency.

Under IC 20-46-4-10, the DLGF may grant permission to a school corporation to raise its transportation levy in excess of limitations if transportation operating expenses have increased by more than 10% over the previous year.

PROCEDURE: Property tax payments are based on net AV and tax rates. Local assessors determine the AV of personal property annually and real property periodically. New improvements are assessed in the year they are made. Annual adjustments are made to real property values (trending). The next general reassessment of real property is scheduled for the 2012 pay 2013 tax year.

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	APPLY BY ASSESS. YR.
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.	Completed by 12/31; filed by 1/5 3/30 - MH*
2.	65 or over IC 6-1.1-12-9	Real property or mobile home residence of persons 65 and over or their surviving spouses.	$12,480, up to ½ of assessed value.	$25,000 maximum combined adjusted gross income and $182,430 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions.	12/31 3/30 MH*
3.	Blind or disabled IC 6-1.1-12-11	Real property or mobile home residence of eligible person**.	$12,480	$17,000 maximum taxable gross income.	12/31 3/30 - MH*
4.	Partially disabled veteran - service connected IC 6-1.1-12-13	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	$24,960	Wartime service, honorable discharge, and at least 10% service-connected disability.	12/31 3/30 - MH*
5.	Disabled veteran IC 6-1.1-12-14	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	$12,480	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of $143,160.	12/31 3/30 - MH*
6.	Survivor of W.W. I veteran IC 6-1.1-12-16	Real or personal property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918. Excess deduction may be used as a credit against vehicle excise tax.	$18,720	Honorable discharge. May not receive partially disabled veteran deduction.	12/31 3/30 - MH*
7.	W.W. I veteran IC 6-1.1-12-17.4	Residential real property. Excess deduction may be used as a credit against vehicle excise tax.	$18,720	$206,500 maximum assessed value.	12/31 3/30 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
8.	Homestead Standard Deduction IC 6-1.1-12-37	Owner-occupied primary residence.	$45,000	Deduction may not exceed 60% of assessed value.	Completed by 12/31; filed by 1/5 3/30 - MH*
9.	Supplemental Standard Deduction IC 6-1.1-12-37.5	Automatic for those who receive the homestead standard deduction,	Applies to net AV after standard deduction but before other deductions. 35% of first $600,000; 25% of net AV over $600,000	None	N/A
10.	Rehabilitation deduction IC 6-1.1-12-18	Residential real property.	Actual increase in assessed value; not to exceed $18,720 per unit rehabilitated.	Deduction available for 5 years and limits on pre-rehabilitation assessed value.	12/31
11.	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 $124,800 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.	12/31
12.	Solar energy deduction IC 6-1.1-12-26	Real property or mobile home equipped with solar energy heating or cooling system.	Assessed value of the system	None	12/31 3/30 - MH*
13.	Wind-powered devices IC 6-1.1-12-29	Real property or mobile home equipped with wind power equipment designed to provide mechanical energy or produce electricity.	Assessed value of the system.	None	12/31 3/30 - MH*
14.	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	12/31
15.	Hydro-electric Power Device IC 6-1.1-12-33	Real property or mobile home 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.	12/31 3/30 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
16.	Geothermal Energy IC 6-1.1-12-34	Real property or mobile home equipped with geothermal heating, cooling, hot water, or electricity production.	Assessed value of the system.	Systems installed after December 31, 1981.	12/31 3/30 - MH*
17.	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	12/31
18.	Coal Combustion Product IC 6-1.1-12-34.5	Building designed and constructed to use qualified materials throughout the building.	5% of the building's AV.	Deduction available for 3 years. Qualified materials must consist of at least 60% coal combustion products by weight.	12/31
19a.	Economic Revitalization Area deduction (abatement) for Real Property IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; 3, 6, or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table for deduction percentage.	Deduction available in an area designated as an Economic Revitalization area.	5/9

Duration of Deduction----------

Year	1	2	3	4	5	6	7	8	9	10
1st	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2nd	0%	50%	66%	75%	80%	85%	85%	88%	88%	95%
3rd		0%	33%	50%	60%	66^	71%	75%	77%	80%
4th			0%	25%	40%	50%	57%	63%	66%	65%
5th				0%	20%	34%	43%	50%	55%	50%
6th					0%	17%	29%	38%	44%	40%
7th						0%	14%	25%	33%	30%
8th							0%	13%	22%	20%
9th								0%	11%	20%
10th									0%	5%
11th										0%

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
19b.	Economic Revitalization Area deduction (abatement) 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) $74,880 for 1-family dwelling; $106,080 for 2-family dwelling; $156,000 for 3-unit multifamily dwelling; $199,680 for 4-unit multifamily dwelling.	Deduction is available for 5 years.	5/9
20.	Economic Revitalization area deduction (abatement) for personal property. IC 6-1.1-12.1-4.5	New manufacturing equipment. Also includes resource recovery equipment installed 3/2/93-3/1/96, new research and development equipment installed after 6/30/2000, and new logistical distribution and information technology equipment installed after 6/30/2004.	The local designating body determines the length of the deduction; 5 or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table below for deduction percentage.	The equipment must be used in direct production, processing or finishing of tangible personal property, for the disposal of solid or hazardous waste by converting it into energy or useful products, or for storage or distribution.	Filed with Personal Property Return.

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%	5%
11th										0%

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
21.	Investment Deduction for Real Property. IC 6-1.1-12.4-2	Improvements made to real property due to development, redevelopment, or rehabilitation if the investment creates or retains employment. Available for property first assessed from 3/1/06-3/1/07.	Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0%	Each property owner is limited to $2 M in real property investment deductions. Taxpayers may not receive any other deduction on property for which they claim this deduction. May not be claimed in a TIF area.	5/10
22.	Investment Deduction for Personal Property. IC 6-1.1-12.4-3	Personal property first assessed from 3/1/06-3/1/07. Property must not have previously been used by its owner in Indiana. Purchase of the property must result in created or retained employment.	Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0%	Each property owner is limited to $2 M in personal property investment deductions. Taxpayers may not receive any other deduction on property for which they claim this deduction. May not be claimed in a TIF area.	Claim on personal property return.

*MH = Mobile Home
**Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property

2008 Pay 2009 Certified Budget Assessed Value and Property Tax Levies

(N/A = Data not available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Adams	$ 1,263,920,089	$ 27,589,611	$ 27,589,611	$ 611,485	$ 26,978,126
Allen	13,297,615,974	330,401,193	330,401,193	8,395,409	322,005,784
Bartholomew	3,830,980,788	74,712,408	74,712,408	1,489,428	73,222,980
Benton	574,632,811	10,738,546	10,738,546	121,781	10,616,765
Blackford	378,543,653	10,461,692	10,461,692	187,390	10,274,302
Boone	3,578,140,830	64,899,215	64,899,215	2,070,295	62,828,920
Brown	1,209,218,647	11,955,145	11,955,145	183,870	11,771,275
Carroll	956,257,862	14,662,220	14,662,220	305,201	14,357,019
Cass	1,208,663,672	33,218,547	33,218,547	572,476	32,646,071
Clark	4,016,216,588	75,997,137	75,997,137	1,959,198	74,037,939
Clay	779,531,442	14,310,246	14,310,246	311,181	13,999,065
Clinton	1,323,500,419	26,385,466	26,385,466	484,391	25,901,075
Crawford	272,951,206	7,546,871	7,546,871	113,162	7,433,709
Daviess	1,028,386,651	24,067,079	24,067,079	437,998	23,629,081
Dearborn	2,387,328,771	45,058,695	45,058,695	965,176	44,093,519
Decatur	1,172,734,393	15,719,243	15,719,243	345,690	15,373,553
DeKalb	2,129,883,187	35,776,593	35,776,593	682,004	35,094,589
Delaware	3,417,291,344	104,644,926	104,644,926	1,961,233	102,683,693
Dubois	1,972,138,100	37,840,362	37,840,362	835,762	37,004,600
Elkhart	8,474,346,419	197,890,643	197,890,643	4,046,770	193,843,873
Fayette	692,208,173	20,438,374	20,438,374	763,347	19,675,027
Floyd	2,930,938,872	51,562,359	51,562,359	1,626,343	49,936,016
Fountain	662,419,861	11,480,746	11,480,746	187,493	11,293,253
Franklin	932,557,494	12,128,545	12,128,545	321,414	11,807,131
Fulton	928,293,685	15,135,589	15,135,589	269,838	14,865,751

2008 Pay 2009 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data not available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Gibson	1,627,853,280	33,066,086	33,066,086	534,117	32,531,969
Grant	2,071,450,676	53,256,451	53,256,451	850,609	52,405,842
Greene	774,032,705	16,563,706	16,563,706	393,385	16,170,321
Hamilton	17,549,506,537	334,073,937	334,073,937	10,960,380	323,113,557
Hancock	2,889,568,951	63,034,382	63,034,382	1,897,300	61,137,082
Harrison	1,592,651,567	18,993,186	18,993,186	439,987	18,553,199
Hendricks	6,571,693,890	154,771,645	154,771,645	4,525,652	150,245,993
Henry	1,438,583,615	35,459,270	35,459,270	755,526	34,703,744
Howard	3,887,498,481	93,254,197	93,254,197	1,543,048	91,711,149
Huntington	1,319,677,198	31,132,689	31,132,689	670,674	30,462,015
Jackson	1,793,538,557	30,591,726	30,591,726	534,209	30,057,517
Jasper	1,963,099,638	24,527,032	24,527,032	439,116	24,087,916
Jay	757,067,177	17,643,913	17,643,913	541,101	17,102,812
Jefferson	1,133,306,133	24,413,782	24,413,782	549,516	23,864,266
Jennings	761,726,557	16,287,337	16,287,337	338,003	15,949,334
Johnson	5,668,660,956	122,618,876	122,618,876	3,421,472	119,197,404
Knox	1,267,911,245	30,415,060	30,415,060	479,207	29,935,853
Kosciusko	5,319,141,262	68,504,134	68,504,134	1,049,635	67,454,499
LaGrange	1,907,457,102	23,103,330	23,103,330	426,183	22,677,147
Lake	20,848,769,060	695,103,755	695,103,755	16,300,084	678,803,671
LaPorte	N/A	N/A	N/A	N/A	N/A
Lawrence	1,201,743,715	33,583,406	33,583,406	740,912	32,842,494
Madison	3,397,841,585	112,635,830	112,635,830	2,248,389	110,387,441
Marion	36,697,369,707	931,744,879	931,744,879	22,716,993	909,027,886
Marshall	2,409,555,921	37,658,040	37,658,040	703,753	36,954,287

2008 Pay 2009 Certified Budget Assessed Value and Property Tax Levies

(N/A = Data not available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Martin	294,288,321	5,529,124	5,529,124	94,460	5,434,664
Miami	993,603,240	22,243,438	22,243,438	445,230	21,798,208
Monroe	5,896,978,162	88,998,327	88,998,327	1,948,382	87,049,945
Montgomery	1,817,068,764	35,445,236	35,445,236	620,872	34,824,364
Morgan	2,829,728,116	42,812,773	42,812,773	1,158,485	41,654,288
Newton	714,960,620	12,995,535	12,995,535	225,325	12,770,210
Noble	1,902,265,258	37,212,567	37,212,567	703,054	36,509,513
Ohio	260,546,962	2,584,629	2,584,629	51,568	2,533,061
Orange	652,786,548	9,902,610	9,902,610	137,472	9,765,138
Owen	624,170,170	12,744,957	12,744,957	223,729	12,521,228
Parke	671,191,122	10,155,226	10,155,226	160,758	9,994,468
Perry	516,804,942	11,765,993	11,765,993	249,247	11,516,746
Pike	609,419,563	13,202,009	13,202,009	146,361	13,055,648
Porter	8,720,318,598	168,181,190	168,181,190	5,089,454	163,091,736
Posey	1,812,446,812	29,321,878	29,321,878	429,117	28,892,761
Pulaski	658,261,563	10,190,928	10,190,928	315,572	9,875,356
Putnam	1,501,053,579	22,867,616	22,867,616	499,842	22,367,774
Randolph	915,128,159	19,788,083	19,788,083	300,534	19,487,549
Ripley	1,191,622,215	17,045,688	17,045,688	352,611	16,693,077
Rush	778,654,247	15,245,852	15,245,852	243,667	15,002,185
St. Joseph	8,405,466,986	263,273,465	263,273,465	6,887,759	256,385,706
Scott	708,370,238	14,916,528	14,916,528	236,959	14,679,569
Shelby	2,034,966,202	36,149,027	36,149,027	661,422	35,487,605
Spencer	1,070,015,468	19,332,841	19,332,841	252,082	19,080,759
Starke	924,626,124	14,908,408	14,908,408	285,303	14,623,105

2008 Pay 2009 Certified Budget Assessed Value and Property Tax Levies

(N/A = Data not available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Steuben	3,014,184,179	33,190,656	33,190,656	523,059	32,667,597
Sullivan	766,666,977	17,292,955	17,292,955	208,603	17,084,352
Switzerland	466,357,028	5,434,736	5,434,736	83,285	5,351,451
Tippecanoe	6,636,645,381	132,242,648	132,242,648	2,589,239	129,653,409
Tipton	753,707,129	13,912,529	13,912,529	295,222	13,617,307
Union	312,701,067	6,827,796	6,827,796	119,816	6,707,980
Vanderburgh	6,995,209,108	152,738,507	152,738,507	3,135,127	149,603,380
Vermillion	761,319,053	15,087,193	15,087,193	194,737	14,892,456
Vigo	3,565,379,224	98,329,769	98,329,769	1,816,694	96,513,075
Wabash	1,139,787,147	22,534,547	22,534,547	686,236	21,848,311
Warren	459,962,127	7,606,423	7,606,423	230,513	7,375,910
Warrick	2,766,723,356	44,422,738	44,422,738	1,157,038	43,265,700
Washington	830,550,474	17,686,658	17,686,658	309,803	17,376,855
Wayne	2,288,461,438	58,480,756	58,480,756	1,244,201	57,236,555
Wells	1,181,621,546	17,795,686	17,795,686	416,256	17,379,430
White	1,634,679,947	23,299,158	23,299,158	367,775	22,931,383
Whitley	1,282,065,684	21,153,126	21,153,126	578,350	20,574,776
Partial (91)**					
Totals	**$265,629,169,290**	**$5,901,907,909**	**$5,901,907,909**	**$137,982,807**	**$5,763,925,102**

*State Homestead Credits are the abstract or actual credit amounts.

** Totals shown are calculated only on counties with complete data in all columns.

2008 Pay 2009 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Homestead Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Homestead	Residential	PTRC			
Adams	$ 26,978,126	0	$ 751,356	0	0	0	$ 751,356	$ 232,252	$ 25,994,518
Allen	322,005,784	9,545,004	0	0	0	0	9,545,004	4,750,622	307,710,158
Bartholomew	73,222,980	0	0	0	0	0	0	80,439	73,142,541
Benton	10,616,765	0	65,413	0	0	1,620,640	1,686,053	61,394	8,869,318
Blackford	10,274,302	0	221,560	0	0	0	221,560	454,073	9,598,669
Boone	62,828,920	0	0	0	0	0	0	3,657	62,825,264
Brown	11,771,275	0	0	1,593,863	0	0	1,593,863	1	10,177,411
Carroll	14,357,019	0	0	0	0	691,772	691,772	178,740	13,486,506
Cass	32,646,071	0	1,598,343	0	0	0	1,598,343	3,150,076	27,897,651
Clark	74,037,939	0	4,357,525	0	0	0	4,357,525	263,148	69,417,266
Clay	13,999,065	0	0	0	0	0	0	152,662	13,846,402
Clinton	25,901,075	0	1,391,967	0	1,345,060	0	2,737,027	445,070	22,718,978
Crawford	7,433,709	0	0	0	0	0	0	241,243	7,192,466
Daviess	23,629,081	0	1,242,929	0	0	0	1,242,929	1,093,016	21,293,136
Dearborn	44,093,519	0	0	0	0	0	0	0	44,093,519
Decatur	15,373,553	0	367,033	0	0	0	367,033	854	15,005,665
DeKalb	35,094,589	0	1,946,248	0	0	0	1,946,248	61,865	33,086,476
Delaware	102,683,693	0	4,610,018	0	0	0	4,610,018	11,626,203	86,447,473
Dubois	37,004,600	0	0	0	0	0	0	4,512	37,000,088
Elkhart	193,843,873	0	0	0	0	0	0	3,131,096	190,712,777
Fayette	19,675,027	0	399,162	0	0	3,645,446	4,044,608	711,888	14,918,531
Floyd	49,936,016	0	1,793,425	0	0	0	1,793,425	11,494	48,131,097
Fountain	11,293,253	0	289,807	0	0	0	289,807	20,331	10,983,115
Franklin	11,807,131	0	0	0	0	0	0	2,278	11,804,854
Fulton	14,865,751	0	836,633	0	0	845,189	1,681,821	7,306	13,176,623
Gibson	32,531,969	0	0	0	0	0	0	309,266	32,222,703
Grant	52,405,842	0	3,172,624	0	0	0	3,172,624	2,240,028	46,993,190

2008 Pay 2009 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Homestead Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Homestead	Residential	PTRC			
Greene	16,170,321	0	0	0	0	0	0	371,562	15,798,759
Hamilton	323,113,557	0	0	0	0	0	0	263,170	322,850,387
Hancock	61,137,082	0	0	0	0	0	0	198,311	60,938,772
Harrison	18,553,199	0	0	0	0	0	0	15,788	18,537,411
Hendricks	150,245,993	0	4,913,202	0	0	0	4,913,202	668,961	144,663,830
Henry	34,703,744	0	1,988,152	0	0	0	1,988,152	398,510	32,317,081
Howard	91,711,149	0	0	8,605,787	0	0	8,605,787	994,512	82,110,851
Huntington	30,462,015	0	0	0	1,601,766	0	1,601,766	545,210	28,315,039
Jackson	30,057,517	0	1,912,205	0	0	0	1,912,205	11,839	28,133,474
Jasper	24,087,916	0	0	0	0	8,517,910	8,517,910	3,488	15,566,518
Jay	17,102,812	0	741,589	0	1,475,879	0	2,217,468	3,759	14,881,586
Jefferson	23,864,266	0	0	0	0	0	0	38,380	23,825,886
Jennings	15,949,334	0	0	0	0	0	0	178,675	15,770,660
Johnson	119,197,404	0	0	0	0	0	0	1,493,320	117,704,085
Knox	29,935,853	0	0	0	0	0	0	1,314,250	28,621,603
Kosciusko	67,454,499	0	0	0	0	0	0	25,322	67,429,177
LaGrange	22,677,147	0	867,044	0	0	0	867,044	5,690	21,804,412
Lake	678,803,671	0	0	0	0	0	0	64,334,394	614,469,277
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	32,842,494	0	0	0	0	0	0	1,636,540	31,205,954
Madison	110,387,441	0	4,478,969	0	0	0	4,478,969	16,733,887	89,174,584
Marion	909,027,886	12,167,330	0	1,605,508	0	0	13,772,838	17,270,470	877,984,578
Marshall	36,954,287	0	0	0	0	0	0	109,770	36,844,518
Martin	5,434,664	0	0	0	0	0	0	31,477	5,403,187
Miami	21,798,208	194,212	1,011,459	1,632,246	1,089,554	2,691,111	6,618,582	369,657	14,809,968
Monroe	87,049,945	1,205,570	0	0	0	0	1,205,570	10,018	85,834,357
Montgomery	34,824,364	0	663,222	5,090,277	0	1,247,140	7,000,640	232,722	27,591,002
Morgan	41,654,288	0	1,013,174	0	0	13,987,873	15,001,048	19,174	26,634,067

2008 Pay 2009 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Homestead Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Homestead	Residential	PTRC			
Newton	12,770,210	0	0	0	0	0	0	41,196	12,729,014
Noble	36,509,513	0	1,963,109	0	0	0	1,963,109	125,340	34,421,064
Ohio	2,533,061	0	0	0	0	0	0	316	2,532,745
Orange	9,765,138	0	0	0	0	0	0	5,234	9,759,904
Owen	12,521,228	0	0	0	0	0	0	26,046	12,495,182
Parke	9,994,468	0	589,021	0	0	557,790	1,146,811	4,605	8,843,052
Perry	11,516,746	62,779	178,965	0	0	0	241,744	226,234	11,048,768
Pike	13,055,648	0	0	0	0	0	0	107,888	12,947,760
Porter	163,091,736	0	8,813,461	0	0	0	8,813,461	132,172	154,146,102
Posey	28,892,761	313,392	0	0	0	0	313,392	139,993	28,439,375
Pulaski	9,875,356	0	439,999	0	0	2,441,159	2,881,158	0	6,994,198
Putnam	22,367,774	0	1,470,395	0	0	0	1,470,395	301	20,897,077
Randolph	19,487,549	0	0	0	0	0	0	1,141,909	18,345,640
Ripley	16,693,077	0	685,480	0	0	0	685,480	4,673	16,002,923
Rush	15,002,185	0	783,196	0	0	0	783,196	760,537	13,458,452
St. Joseph	256,385,706	8,083,235	0	0	0	0	8,083,235	14,968,576	233,333,894
Scott	14,679,569	0	536,951	0	0	0	536,951	136,003	14,006,615
Shelby	35,487,605	0	0	0	0	0	0	18,115	35,469,490
Spencer	19,080,759	158,251	0	0	0	0	158,251	45,079	18,877,430
Starke	14,623,105	0	195,991	0	0	0	195,991	11,255	14,415,859
Steuben	32,667,597	0	251,240	0	0	1,472,840	1,724,080	1,896	30,941,622
Sullivan	17,084,352	0	0	0	0	0	0	251,662	16,832,690
Switzerland	5,351,451	0	0	0	0	0	0	4,461	5,346,990
Tippecanoe	129,653,409	1,343,867	2,971,129	0	0	0	4,314,996	6,611	125,331,801
Tipton	13,617,307	0	262,972	0	0	0	262,972	226,375	13,127,960
Union	6,707,980	0	0	0	0	0	0	119,145	6,588,835
Vanderburgh	149,603,380	0	0	0	0	0	0	718,646	148,884,733
Vermillion	14,892,456	0	0	0	0	0	0	219,657	14,672,799

2008 Pay 2009 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Homestead Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Homestead	Residential	PTRC			
Vigo	96,513,075	0	0	0	0	0	0	5,321,384	91,191,690
Wabash	21,848,311	0	1,464,988	2,880,195	0	2,872,072	7,217,255	59,559	14,571,497
Warren	7,375,910	0	116,919	0	0	432,493	549,412	161	6,826,337
Warrick	43,265,700	0	0	0	0	0	0	268,155	42,997,545
Washington	17,376,855	0	990,031	0	0	0	990,031	202,472	16,184,353
Wayne	57,236,555	0	0	0	0	0	0	1,476,595	55,759,960
Wells	17,379,430	0	1,094,139	1,115,621	0	0	2,209,760	492	15,169,177
White	22,931,383	0	292,921	0	0	0	292,921	702	22,637,760
Whitley	20,574,776	0	211,853	0	0	0	211,853	7,513	20,355,409
Partial (91) Totals**	**$5,763,925,102**	**$33,073,640**	**$63,945,822**	**$22,523,498**	**$5,512,259**	**$41,023,434**	**$166,078,653**	**$163,293,329**	**$5,434,553,120**

* County credits are the abstract or actual credit amounts.
** Totals shown are calculated only on counties with complete data in all columns.
^ Circuit Breaker Credits as shown only include credits on non-TIF property.
^^ Final Net Levy = [Net Levy After State Credits] minus [Total County-Funded Credits] minus [Circuit Breaker Credits].

2008 Pay 2009 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Adams	2.18	7.47	0.00	9.18	0.00	0.00	0.00	1.82	2.18	2.18	2.18
Allen	2.48	6.99	7.94	0.00	0.00	0.00	0.00	2.11	2.48	2.48	2.48
Bartholomew	1.95	6.86	0.00	0.00	0.00	0.00	0.00	1.82	1.95	1.95	1.95
Benton	1.87	9.39	0.00	5.04	0.00	0.00	15.09	1.36	1.59	1.59	1.59
Blackford	2.76	8.87	0.00	10.48	0.00	0.00	0.00	2.23	2.76	2.76	2.76
Boone	1.81	6.12	0.00	0.00	0.00	0.00	0.00	1.70	1.81	1.81	1.81
Brown	0.99	7.01	0.00	0.00	60.79	0.00	0.00	0.32	0.99	0.99	0.99
Carroll	1.53	9.68	0.00	0.00	0.00	0.00	4.72	1.32	1.46	1.46	1.46
Cass	2.75	7.88	0.00	21.99	0.00	0.00	0.00	1.93	2.75	2.75	2.75
Clark	1.89	7.31	0.00	16.25	0.00	0.00	0.00	1.45	1.89	1.89	1.89
Clay	1.84	8.50	0.00	0.00	0.00	0.00	0.00	1.68	1.84	1.84	1.84
Clinton	1.99	7.78	0.00	22.34	0.00	12.23	0.00	1.15	1.75	1.99	1.99
Crawford	2.76	7.95	0.00	0.00	0.00	0.00	0.00	2.55	2.76	2.76	2.76
Daviess	2.34	7.53	0.00	21.38	0.00	0.00	0.00	1.66	2.34	2.34	2.34
Dearborn	1.89	5.73	0.00	0.00	0.00	0.00	0.00	1.78	1.89	1.89	1.89
Decatur	1.34	9.12	0.00	9.68	0.00	0.00	0.00	1.09	1.34	1.34	1.34
DeKalb	1.68	7.89	0.00	22.52	0.00	0.00	0.00	1.17	1.68	1.68	1.68
Delaware	3.06	7.14	0.00	16.79	0.00	0.00	0.00	2.33	3.06	3.06	3.06
Dubois	1.92	7.15	0.00	0.00	0.00	0.00	0.00	1.78	1.92	1.92	1.92
Elkhart	2.34	7.13	0.00	0.00	0.00	0.00	0.00	2.17	2.34	2.34	2.34
Fayette	2.95	19.68	0.00	10.29	0.00	0.00	17.84	1.70	2.43	2.43	2.43
Floyd	1.76	7.45	0.00	8.22	0.00	0.00	0.00	1.48	1.76	1.76	1.76
Fountain	1.73	7.96	0.00	12.30	0.00	0.00	0.00	1.38	1.73	1.73	1.73
Franklin	1.30	7.21	0.00	0.00	0.00	0.00	0.00	1.21	1.30	1.30	1.30
Fulton	1.63	8.36	0.00	25.92	0.00	0.00	5.47	1.01	1.54	1.54	1.54
Gibson	2.03	7.67	0.00	0.00	0.00	0.00	0.00	1.88	2.03	2.03	2.03
Grant	2.57	7.72	0.00	28.79	0.00	0.00	0.00	1.63	2.57	2.57	2.57
Greene	2.14	9.28	0.00	0.00	0.00	0.00	0.00	1.94	2.14	2.14	2.14

2008 Pay 2009 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Hamilton	1.90	6.43	0.00	0.00	0.00	0.00	0.00	1.78	1.90	1.90	1.90
Hancock	2.18	6.41	0.00	0.00	0.00	0.00	0.00	2.04	2.18	2.18	2.18
Harrison	1.19	7.27	0.00	0.00	0.00	0.00	0.00	1.11	1.19	1.19	1.19
Hendricks	2.36	6.23	0.00	6.76	0.00	0.00	0.00	2.05	2.36	2.36	2.36
Henry	2.46	6.95	0.00	18.30	0.00	0.00	0.00	1.84	2.46	2.46	2.46
Howard	2.40	7.95	0.00	0.00	44.32	0.00	0.00	1.14	2.40	2.40	2.40
Huntington	2.36	7.39	0.00	0.00	0.00	11.90	0.00	1.90	2.08	2.36	2.36
Jackson	1.71	7.82	0.00	28.01	0.00	0.00	0.00	1.09	1.71	1.71	1.71
Jasper	1.25	10.48	0.00	0.00	0.00	0.00	29.41	0.79	0.88	0.88	0.88
Jay	2.33	19.31	0.00	26.47	0.00	27.86	0.00	0.61	1.68	2.33	2.33
Jefferson	2.15	7.78	0.00	0.00	0.00	0.00	0.00	1.99	2.15	2.15	2.15
Jennings	2.14	8.52	0.00	0.00	0.00	0.00	0.00	1.96	2.14	2.14	2.14
Johnson	2.16	6.89	0.00	0.00	0.00	0.00	0.00	2.01	2.16	2.16	2.16
Knox	2.40	7.49	0.00	0.00	0.00	0.00	0.00	2.22	2.40	2.40	2.40
Kosciusko	1.29	5.93	0.00	0.00	0.00	0.00	0.00	1.21	1.29	1.29	1.29
LaGrange	1.21	6.57	0.00	13.37	0.00	0.00	0.00	0.97	1.21	1.21	1.21
Lake	3.33	6.94	0.00	0.00	0.00	0.00	0.00	3.10	3.33	3.33	3.33
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	2.79	7.87	0.00	0.00	0.00	0.00	0.00	2.57	2.79	2.79	2.79
Madison	3.31	6.44	0.00	12.83	0.00	0.00	0.00	2.68	3.31	3.31	3.31
Marion	2.54	7.24	3.88	0.00	0.51	0.00	0.00	2.24	2.54	2.54	2.54
Marshall	1.56	7.16	0.00	0.00	0.00	0.00	0.00	1.45	1.56	1.56	1.56
Martin	1.88	8.61	0.00	0.00	0.00	0.00	0.00	1.72	1.88	1.88	1.88
Miami	2.24	9.08	3.96	20.62	33.27	11.84	12.17	0.42	1.73	1.97	1.97
Monroe	1.51	6.70	4.15	0.00	0.00	0.00	0.00	1.35	1.51	1.51	1.51
Montgomery	1.95	9.22	0.00	9.85	75.62	0.00	3.51	0.10	1.88	1.88	1.88
Morgan	1.51	10.23	0.00	8.94	0.00	0.00	32.05	0.83	1.03	1.03	1.03
Newton	1.82	8.06	0.00	0.00	0.00	0.00	0.00	1.67	1.82	1.82	1.82

2008 Pay 2009 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Noble	1.96	7.14	0.00	19.94	0.00	0.00	0.00	1.43	1.96	1.96	1.96
Ohio	0.99	6.46	0.00	0.00	0.00	0.00	0.00	0.93	0.99	0.99	0.99
Orange	1.52	7.91	0.00	0.00	0.00	0.00	0.00	1.40	1.52	1.52	1.52
Owen	2.04	6.17	0.00	0.00	0.00	0.00	0.00	1.92	2.04	2.04	2.04
Parke	1.51	8.16	0.00	29.88	0.00	0.00	5.49	0.89	1.43	1.43	1.43
Perry	2.28	8.41	2.12	6.04	0.00	0.00	0.00	1.90	2.28	2.28	2.28
Pike	2.17	8.47	0.00	0.00	0.00	0.00	0.00	1.98	2.17	2.17	2.17
Porter	1.93	6.97	0.00	12.06	0.00	0.00	0.00	1.56	1.93	1.93	1.93
Posey	1.62	6.34	4.63	0.00	0.00	0.00	0.00	1.44	1.62	1.62	1.62
Pulaski	1.55	26.37	0.00	36.77	0.00	0.00	23.98	0.43	1.18	1.18	1.18
Putnam	1.52	7.67	0.00	22.58	0.00	0.00	0.00	1.06	1.52	1.52	1.52
Randolph	2.16	8.61	0.00	0.00	0.00	0.00	0.00	1.98	2.16	2.16	2.16
Ripley	1.43	6.54	0.00	12.72	0.00	0.00	0.00	1.15	1.43	1.43	1.43
Rush	1.96	7.86	0.00	25.27	0.00	0.00	0.00	1.31	1.96	1.96	1.96
St. Joseph	3.13	7.32	8.59	0.00	0.00	0.00	0.00	2.63	3.13	3.13	3.13
Scott	2.11	6.24	0.00	14.14	0.00	0.00	0.00	1.68	2.11	2.11	2.11
Shelby	1.78	7.28	0.00	0.00	0.00	0.00	0.00	1.65	1.78	1.78	1.78
Spencer	1.81	7.10	4.46	0.00	0.00	0.00	0.00	1.60	1.81	1.81	1.81
Starke	1.61	8.15	0.00	5.60	0.00	0.00	0.00	1.39	1.61	1.61	1.61
Steuben	1.10	7.50	0.00	3.60	0.00	0.00	4.36	0.94	1.05	1.05	1.05
Sullivan	2.26	9.14	0.00	0.00	0.00	0.00	0.00	2.05	2.26	2.26	2.26
Switzerland	1.17	8.34	0.00	0.00	0.00	0.00	0.00	1.07	1.17	1.17	1.17
Tippecanoe	1.99	6.85	3.56	7.86	0.00	0.00	0.00	1.63	1.99	1.99	1.99
Tipton	1.85	7.64	0.00	6.80	0.00	0.00	0.00	1.58	1.85	1.85	1.85
Union	2.18	7.51	0.00	0.00	0.00	0.00	0.00	2.02	2.18	2.18	2.18
Vanderburgh	2.18	7.10	0.00	0.00	0.00	0.00	0.00	2.03	2.18	2.18	2.18
Vermillion	1.98	7.89	0.00	0.00	0.00	0.00	0.00	1.83	1.98	1.98	1.98
Vigo	2.76	7.52	0.00	0.00	0.00	0.00	0.00	2.55	2.76	2.76	2.76

2008 Pay 2009 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Wabash	1.98	13.64	0.00	29.12	57.25	0.00	12.75	0.00	1.73	1.73	1.73
Warren	1.65	16.50	0.00	8.37	0.00	0.00	5.69	1.17	1.56	1.56	1.56
Warrick	1.61	6.71	0.00	0.00	0.00	0.00	0.00	1.50	1.61	1.61	1.61
Washington	2.13	6.83	0.00	21.84	0.00	0.00	0.00	1.52	2.13	2.13	2.13
Wayne	2.56	7.79	0.00	0.00	0.00	0.00	0.00	2.36	2.56	2.56	2.56
Wells	1.51	8.28	0.00	21.76	22.19	0.00	0.00	0.72	1.51	1.51	1.51
White	1.43	7.26	0.00	5.78	0.00	0.00	0.00	1.24	1.43	1.43	1.43
Whitley	1.65	7.49	0.00	2.74	0.00	0.00	0.00	1.48	1.65	1.65	1.65
Partial (91) State Avg**	**2.22**	**7.14**	**1.71**	**3.31**	**1.17**	**1.23**	**0.69**	**1.89**	**2.17**	**2.21**	**2.21**

* State Homestead and county credits are the abstract or actual credit amounts.
** Totals shown are calculated only on counties with complete data in all columns.
^ Average Net Rates are pre-circuit breaker.

2009 Pay 2010 Certified Budget Assessed Value and Property Tax Levies

(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & State Hmstd Cred)
Adams	$ 1,299,850,333	$28,854,887	$28,854,887	$323,655	$28,531,232
Allen	13,112,944,238	341,617,406	341,617,406	4,758,926	336,858,480
Bartholomew	3,863,786,492	81,520,841	81,520,841	850,979	80,669,862
Benton	592,120,845	10,967,751	10,967,751	69,138	10,898,613
Blackford	369,016,218	10,578,876	10,578,876	111,177	10,467,699
Boone	3,662,460,523	68,490,068	68,490,068	1,209,310	67,280,758
Brown	1,214,525,835	10,406,768	10,406,768	117,148	10,289,620
Carroll	980,370,843	16,805,119	16,805,119	176,746	16,628,373
Cass	1,222,667,787	34,326,121	34,326,121	335,484	33,990,637
Clark	3,979,639,045	84,046,245	84,046,245	1,132,415	82,913,830
Clay	778,909,238	14,416,800	14,416,800	178,754	14,238,046
Clinton	1,345,124,334	28,500,062	28,500,062	316,521	28,183,542
Crawford	275,982,202	7,820,807	7,820,807	65,414	7,755,393
Daviess	1,031,222,718	24,624,439	24,624,439	250,462	24,373,977
Dearborn	2,347,887,940	45,457,349	45,457,349	563,728	44,893,621
Decatur	1,243,001,406	20,226,906	20,226,906	198,975	20,027,931
DeKalb	2,173,757,529	37,384,548	37,384,548	389,232	36,995,316
Delaware	3,307,534,801	107,160,946	107,160,946	1,176,051	105,984,895
Dubois	2,020,377,450	39,052,617	39,052,617	475,449	38,577,168
Elkhart	8,482,581,816	204,496,326	204,496,326	2,303,788	202,192,538
Fayette	663,203,497	21,618,092	21,618,092	406,433	21,211,659
Floyd	2,905,431,903	54,964,110	54,964,110	918,747	54,045,363
Fountain	664,948,354	12,319,649	12,319,649	107,386	12,212,263
Franklin	940,569,681	12,739,479	12,739,479	184,012	12,555,467
Fulton	952,018,245	15,603,983	15,603,983	155,285	15,448,698
Gibson	1,692,938,741	35,994,043	35,994,043	308,448	35,685,595
Grant	2,072,802,685	53,717,950	53,717,950	491,670	53,226,280

2009 Pay 2010 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & State Hmstd Cred)
Greene	789,557,583	18,448,702	18,448,702	221,968	18,226,734
Hamilton	17,662,141,951	337,478,685	337,478,685	5,564,214	331,914,471
Hancock	2,806,416,708	64,124,574	64,124,574	1,108,219	63,016,355
Harrison	1,575,921,061	22,058,721	22,058,721	257,564	21,801,157
Hendricks	6,822,800,171	165,061,810	165,061,810	2,569,198	162,492,612
Henry	1,443,056,085	36,475,836	36,475,836	423,020	36,052,816
Howard	3,706,210,866	95,329,814	95,329,814	878,896	94,450,918
Huntington	1,260,673,442	30,566,864	30,566,864	379,836	30,187,028
Jackson	1,795,055,779	32,356,017	32,356,017	300,623	32,055,394
Jasper	2,060,931,436	24,244,333	24,244,333	262,963	23,981,370
Jay	760,443,055	18,386,564	18,386,564	319,917	18,066,647
Jefferson	1,185,778,081	25,368,825	25,368,825	317,117	25,051,708
Jennings	763,380,004	17,339,271	17,339,271	173,484	17,165,787
Johnson	5,662,544,081	127,343,565	127,343,565	1,978,008	125,365,557
Knox	1,279,532,804	31,603,747	31,603,747	283,432	31,320,315
Kosciusko	5,351,980,575	68,019,063	68,019,063	631,570	67,387,493
LaGrange	1,894,474,686	23,138,574	23,138,574	255,950	22,882,624
Lake	21,034,667,509	691,154,324	691,154,324	9,566,353	681,587,971
LaPorte	N/A	N/A	N/A	N/A	N/A
Lawrence	1,245,734,186	34,869,652	34,869,652	433,054	34,436,598
Madison	3,243,423,969	114,850,975	114,850,975	1,275,672	113,575,303
Marion	35,817,405,985	909,563,378	909,563,378	13,111,184	896,452,194
Marshall	2,432,687,016	37,604,705	37,604,705	396,718	37,207,987
Martin	297,912,943	5,751,249	5,751,249	52,645	5,698,604
Miami	999,843,220	23,584,392	23,584,392	249,663	23,334,729
Monroe	6,038,823,452	96,705,044	96,705,044	1,167,390	95,537,654
Montgomery	1,867,055,872	39,461,256	39,461,256	357,154	39,104,102
Morgan	2,872,506,848	41,351,639	41,351,639	663,405	40,688,234

2009 Pay 2010 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & State Hmstd Cred)
Newton	739,126,660	15,150,257	15,150,257	128,911	15,021,346
Noble	1,955,697,888	35,232,896	35,232,896	412,957	34,819,939
Ohio	257,341,799	2,116,753	2,116,753	32,704	2,084,049
Orange	664,315,876	10,809,164	10,809,164	79,872	10,729,292
Owen	631,070,902	13,125,291	13,125,291	187,357	12,937,934
Parke	671,127,563	10,704,050	10,704,050	94,361	10,609,689
Perry	517,748,671	12,843,845	12,843,845	142,860	12,700,985
Pike	635,062,800	13,375,669	13,375,669	81,303	13,294,366
Porter	8,791,699,102	171,607,333	171,607,333	2,912,773	168,694,560
Posey	1,785,540,100	29,551,009	29,551,009	248,088	29,302,921
Pulaski	672,018,716	10,134,304	10,134,304	254,340	9,879,964
Putnam	1,524,910,060	26,075,712	26,075,712	301,952	25,773,760
Randolph	924,889,251	20,994,891	20,994,891	167,749	20,827,142
Ripley	1,206,005,608	17,585,519	17,585,519	203,848	17,381,671
Rush	798,224,555	15,741,873	15,741,873	135,371	15,606,502
St. Joseph	8,416,771,764	276,071,903	276,071,903	3,981,441	272,090,462
Scott	677,854,774	15,070,313	15,070,313	136,465	14,933,848
Shelby	2,069,806,543	38,740,330	38,740,330	387,896	38,352,434
Spencer	1,272,502,669	19,655,642	19,655,642	150,462	19,505,180
Starke	934,500,375	17,213,889	17,213,889	162,231	17,051,658
Steuben	3,039,674,362	32,689,385	32,689,385	302,837	32,386,548
Sullivan	812,324,290	18,087,999	18,087,999	120,026	17,967,973
Switzerland	463,970,779	5,498,258	5,498,258	20,525	5,477,733
Tippecanoe	6,503,949,390	133,511,829	133,511,829	1,515,204	131,996,625
Tipton	785,959,449	14,367,815	14,367,815	168,426	14,199,389
Union	304,703,327	6,691,291	6,691,291	70,774	6,620,517
Vanderburgh	7,307,224,781	156,754,973	156,754,973	1,765,413	154,989,560
Vermillion	772,095,319	15,173,321	15,173,321	117,588	15,055,733

2009 Pay 2010 Certified Budget Assessed Value and Property Tax Levies

(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & State Hmstd Cred)
Vigo	3,607,394,856	99,042,059	99,042,059	1,054,640	97,987,419
Wabash	1,151,601,103	22,575,193	22,575,193	1,229,779	21,345,414
Warren	483,661,656	7,564,504	7,564,504	66,119	7,498,385
Warrick	2,770,747,601	45,433,418	45,433,418	661,789	44,771,629
Washington	809,887,710	17,793,579	17,793,579	199,954	17,593,625
Wayne	2,289,040,875	61,283,040	61,283,040	722,497	60,560,543
Wells	1,215,792,740	18,225,963	18,225,963	240,916	17,985,047
White	1,641,033,783	23,600,765	23,600,765	224,773	23,375,992
Whitley	1,314,304,962	21,638,415	21,638,415	342,388	21,296,027
Partial (91)**					
Totals	**$266,286,216,726**	**$6,027,686,217**	**$6,027,686,217**	**$79,801,136**	**$5,947,885,081**

* State Homestead Credits are the abstract or actual credit amounts.

** Totals shown are calculated only on counties with complete data in all columns.

2009 Pay 2010 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Hmstd	Residential	PTRC			
Adams	$ 28,531,232	0	$ 681,417	0	0	0	$ 681,417	$ 1,110,145	$ 26,739,670
Allen	336,858,480	10,135,936	0	0	0	0	10,135,936	24,605,392	302,117,152
Bartholomew	80,669,862	0	0	0	0	0	0	3,058,218	77,611,644
Benton	10,898,613	0	65,496	0	0	1,599,075	1,664,570	273,215	8,960,828
Blackford	10,467,699	0	216,757	0	0	0	216,757	1,476,163	8,774,778
Boone	67,280,758	0	0	0	0	0	0	2,621,757	64,659,002
Brown	10,289,620	0	0	1,457,633	0	0	1,457,633	139	8,831,848
Carroll	16,628,373	0	0	0	0	721,406	721,406	891,964	15,015,003
Cass	33,990,637	0	1,583,052	0	0	0	1,583,052	5,747,948	26,659,638
Clark	82,913,830	0	4,855,559	0	0	3,920,768	8,776,326	2,952,742	71,184,762
Clay	14,238,046	0	0	0	3,031,489	0	3,031,489	2,452	11,204,105
Clinton	28,183,542	0	1,930,694	0	1,317,048	0	3,247,741	2,244,586	22,691,214
Crawford	7,755,393	0	0	0	0	0	0	967,247	6,788,146
Daviess	24,373,977	0	1,240,037	0	0	0	1,240,037	2,674,377	20,459,563
Dearborn	44,893,621	0	0	0	0	0	0	635,182	44,258,439
Decatur	20,027,931	0	365,751	0	0	0	365,751	292,647	19,369,532
DeKalb	36,995,316	0	1,822,644	0	0	0	1,822,644	591,990	34,580,683
Delaware	105,984,895	0	4,465,596	0	0	0	4,465,596	23,575,723	77,943,577
Dubois	38,577,168	0	0	0	0	0	0	920,659	37,656,509
Elkhart	202,192,538	0	0	0	0	0	0	14,538,854	187,653,684
Fayette	21,211,659	0	392,495	0	0	3,399,703	3,792,197	3,121,304	14,298,158
Floyd	54,045,363	0	1,794,648	0	0	0	1,794,648	1,156,580	51,094,135
Fountain	12,212,263	0	309,007	0	0	0	309,007	363,576	11,539,680
Franklin	12,555,467	0	0	0	0	0	0	3,054	12,552,413
Fulton	15,448,698	0	834,367	0	0	845,603	1,679,970	64,563	13,704,165
Gibson	35,685,595	0	0	0	0	0	0	1,573,746	34,111,849
Grant	53,226,280	0	0	0	9,063,402	907,849	9,971,251	1,177,700	42,077,329
Greene	18,226,734	0	0	0	0	0	0	1,464,857	16,761,877

2009 Pay 2010 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Hmstd	Residential	PTRC			
Hamilton	331,914,471	0	0	0	0	0	0	14,586,670	317,327,800
Hancock	63,016,355	0	0	0	0	0	0	5,060,424	57,955,931
Harrison	21,801,157	0	0	0	0	0	0	99,320	21,701,837
Hendricks	162,492,612	0	5,129,159	0	0	0	5,129,159	10,412,207	146,951,247
Henry	36,052,816	0	1,923,400	0	0	0	1,923,400	3,905,251	30,224,165
Howard	94,450,918	0	0	7,994,837	0	0	7,994,837	4,012,073	82,444,008
Huntington	30,187,028	0	0	0	1,619,396	0	1,619,396	3,345,670	25,221,963
Jackson	32,055,394	0	1,825,528	0	0	0	1,825,528	260,493	29,969,372
Jasper	23,981,370	0	0	0	0	8,828,932	8,828,932	11	15,152,427
Jay	18,066,647	0	768,108	0	1,521,754	0	2,289,862	465,018	15,311,768
Jefferson	25,051,708	0	0	0	0	0	0	793,074	24,258,634
Jennings	17,165,787	0	0	0	0	0	0	642,638	16,523,149
Johnson	125,365,557	0	0	0	0	0	0	10,080,938	115,284,620
Knox	31,320,315	0	0	0	0	0	0	4,944,891	26,375,423
Kosciusko	67,387,493	0	0	0	0	0	0	888,383	66,499,110
LaGrange	22,882,624	0	782,448	0	0	0	782,448	118,718	21,981,458
Lake	681,587,971	0	0	0	0	0	0	91,571,249	590,016,722
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	34,436,598	0	0	0	0	3,579,871	3,579,871	2,740,685	28,116,042
Madison	113,575,303	0	6,713,971	0	0	4,689,619	11,403,590	20,593,211	81,578,503
Marion	896,452,194	12,038,475	0	1,223,566	0	0	13,262,041	75,296,439	807,893,713
Marshall	37,207,987	0	0	0	0	0	0	759,890	36,448,097
Martin	5,698,604	0	0	0	0	0	0	163,836	5,534,768
Miami	23,334,729	212,286	1,013,507	1,623,022	1,048,392	2,611,072	6,508,280	2,075,856	14,750,593
Monroe	95,537,654	1,331,351	0	0	0	0	1,331,351	173,282	94,033,022
Montgomery	39,104,102	0	651,741	5,228,494	0	1,376,287	7,256,522	2,543,314	29,304,266
Morgan	40,688,234	0	973,250	0	0	13,468,551	14,441,801	29,091	26,217,342
Newton	15,021,346	0	0	0	0	0	0	332,195	14,689,151

2009 Pay 2010 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Hmstd	Residential	PTRC			
Noble	34,819,939	0	1,803,942	0	0	0	1,803,942	503,793	32,512,204
Ohio	2,084,049	0	0	0	0	0	0	136	2,083,913
Orange	10,729,292	0	0	0	0	0	0	32,413	10,696,879
Owen	12,937,934	0	0	0	0	0	0	473,342	12,464,592
Parke	10,609,689	0	599,459	0	0	593,264	1,192,724	66,040	9,350,925
Perry	12,700,985	69,591	182,545	0	0	0	252,136	1,137,202	11,311,647
Pike	13,294,366	0	0	0	0	0	0	357,720	12,936,646
Porter	168,694,560	0	7,281,932	0	0	0	7,281,932	3,764,608	157,648,021
Posey	29,302,921	325,734	0	0	0	0	325,734	576,017	28,401,170
Pulaski	9,879,964	0	445,044	0	0	2,470,575	2,915,618	5,888	6,958,458
Putnam	25,773,760	0	1,497,615	0	0	0	1,497,615	329,299	23,946,846
Randolph	20,827,142	0	0	0	0	0	0	2,405,780	18,421,361
Ripley	17,381,671	0	696,469	0	0	0	696,469	8,911	16,676,291
Rush	15,606,502	0	728,991	0	0	0	728,991	1,508,694	13,368,818
St. Joseph	272,090,462	7,385,086	0	0	0	22,029,233	29,414,319	28,540,545	214,135,598
Scott	14,933,848	0	518,804	0	0	0	518,804	643,996	13,771,049
Shelby	38,352,434	0	0	0	0	0	0	1,129,439	37,222,995
Spencer	19,505,180	156,893	0	0	0	0	156,893	72,262	19,276,026
Starke	17,051,658	0	196,826	0	0	0	196,826	353,994	16,500,838
Steuben	32,386,548	0	239,337	0	0	1,453,965	1,693,302	15,082	30,678,164
Sullivan	17,967,973	0	0	0	0	0	0	685,759	17,282,214
Switzerland	5,477,733	0	0	0	0	0	0	9,979	5,467,753
Tippecanoe	131,996,625	1,450,492	2,988,814	0	0	0	4,439,305	3,772,061	123,785,258
Tipton	14,199,389	0	270,733	0	0	0	270,733	401,099	13,527,557
Union	6,620,517	0	0	0	0	0	0	353,189	6,267,328
Vanderburgh	154,989,560	3,442,118	0	0	0	0	3,442,118	6,183,741	145,363,702
Vermillion	15,055,733	0	0	0	0	0	0	593,225	14,462,508
Vigo	97,987,419	0	0	0	0	0	0	14,535,617	83,451,802

2009 Pay 2010 County Property Tax Credits and Net Property Tax Levies

(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
		COIT	CEDIT	Hmstd	Residential	PTRC			
Wabash	21,345,414	0	1,437,529	0	2,331,711	3,375,272	7,144,512	60,569	14,140,333
Warren	7,498,385	0	124,828	0	0	439,561	564,389	17,904	6,916,091
Warrick	44,771,629	0	0	0	0	0	0	909,526	43,862,103
Washington	17,593,625	0	971,605	0	0	0	971,605	857,402	15,764,618
Wayne	60,560,543	0	0	0	0	0	0	5,393,859	55,166,684
Wells	17,985,047	0	1,161,942	1,151,466	0	0	2,313,408	73,840	15,597,799
White	23,375,992	0	318,281	0	0	0	318,281	233,206	22,824,505
Whitley	21,296,027	0	285,628	0	0	0	285,628	178,698	20,831,701
Partial (91) Totals**	**$5,947,885,081**	**$36,547,963**	**$62,088,953**	**$18,679,018**	**$19,933,191**	**$76,310,606**	**$213,559,731**	**$430,186,440**	**$5,304,138,910**

* County credits are the abstract or actual credit amounts.

** Totals shown are calculated only on counties with complete data in all columns.

^ Circuit Breaker Credits as shown only include credits on non-TIF property.

^^ Final Net Levy = [Net Levy After State Credits] minus [Total County-Funded Credits] minus [Circuit Breaker Credits].

2009 Pay 2010 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Adams	2.22	3.74	0.00	7.87	0.00	0.00	0.00	1.96	2.22	2.22	2.22
Allen	2.61	3.74	7.96	0.00	0.00	0.00	0.00	2.30	2.61	2.61	2.61
Bartholomew	2.11	3.45	0.00	0.00	0.00	0.00	0.00	2.04	2.11	2.11	2.11
Benton	1.85	5.04	0.00	4.78	0.00	0.00	14.30	1.43	1.59	1.59	1.59
Blackford	2.87	4.99	0.00	9.73	0.00	0.00	0.00	2.44	2.87	2.87	2.87
Boone	1.87	3.39	0.00	0.00	0.00	0.00	0.00	1.81	1.87	1.87	1.87
Brown	0.86	4.84	0.00	0.00	60.20	0.00	0.00	0.30	0.86	0.86	0.86
Carroll	1.71	4.91	0.00	0.00	0.00	0.00	4.31	1.56	1.64	1.64	1.64
Cass	2.81	4.56	0.00	21.50	0.00	0.00	0.00	2.08	2.81	2.81	2.81
Clark	2.11	3.76	0.00	16.11	0.00	0.00	4.53	1.62	2.02	2.02	2.02
Clay	1.85	4.81	0.00	0.00	0.00	46.55	0.00	0.90	0.99	1.85	1.85
Clinton	2.12	4.87	0.00	29.71	0.00	10.74	0.00	1.16	1.89	2.12	2.12
Crawford	2.83	4.26	0.00	0.00	0.00	0.00	0.00	2.71	2.83	2.83	2.83
Daviess	2.39	4.13	0.00	20.46	0.00	0.00	0.00	1.80	2.39	2.39	2.39
Dearborn	1.94	3.05	0.00	0.00	0.00	0.00	0.00	1.88	1.94	1.94	1.94
Decatur	1.63	4.15	0.00	7.62	0.00	0.00	0.00	1.44	1.63	1.63	1.63
DeKalb	1.72	4.32	0.00	20.25	0.00	0.00	0.00	1.30	1.72	1.72	1.72
Delaware	3.24	4.18	0.00	15.87	0.00	0.00	0.00	2.59	3.24	3.24	3.24
Dubois	1.93	3.93	0.00	0.00	0.00	0.00	0.00	1.86	1.93	1.93	1.93
Elkhart	2.41	3.87	0.00	0.00	0.00	0.00	0.00	2.32	2.41	2.41	2.41
Fayette	3.26	9.46	0.00	9.14	0.00	0.00	15.49	2.24	2.75	2.75	2.75
Floyd	1.89	3.89	0.00	7.59	0.00	0.00	0.00	1.67	1.89	1.89	1.89
Fountain	1.85	4.18	0.00	12.03	0.00	0.00	0.00	1.55	1.85	1.85	1.85
Franklin	1.35	3.82	0.00	0.00	0.00	0.00	0.00	1.30	1.35	1.35	1.35
Fulton	1.64	4.63	0.00	24.86	0.00	0.00	5.38	1.09	1.55	1.55	1.55
Gibson	2.13	4.11	0.00	0.00	0.00	0.00	0.00	2.04	2.13	2.13	2.13
Grant	2.59	4.37	0.00	0.00	0.00	41.98	1.70	1.37	1.48	2.55	2.55
Greene	2.34	4.71	0.00	0.00	0.00	0.00	0.00	2.23	2.34	2.34	2.34

2009 Pay 2010 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Hamilton	1.91	2.96	0.00	0.00	0.00	0.00	0.00	1.85	1.91	1.91	1.91
Hancock	2.28	3.45	0.00	0.00	0.00	0.00	0.00	2.21	2.28	2.28	2.28
Harrison	1.40	3.41	0.00	0.00	0.00	0.00	0.00	1.35	1.40	1.40	1.40
Hendricks	2.42	3.30	0.00	6.59	0.00	0.00	0.00	2.18	2.42	2.42	2.42
Henry	2.53	3.87	0.00	17.59	0.00	0.00	0.00	1.99	2.53	2.53	2.53
Howard	2.57	4.48	0.00	0.00	40.73	0.00	0.00	1.41	2.57	2.57	2.57
Huntington	2.42	4.21	0.00	0.00	0.00	11.94	0.00	2.03	2.14	2.42	2.42
Jackson	1.80	4.31	0.00	26.19	0.00	0.00	0.00	1.25	1.80	1.80	1.80
Jasper	1.18	6.55	0.00	0.00	0.00	0.00	30.68	0.76	0.82	0.82	0.82
Jay	2.42	10.27	0.00	24.66	0.00	27.20	0.00	0.92	1.76	2.42	2.42
Jefferson	2.14	4.44	0.00	0.00	0.00	0.00	0.00	2.04	2.14	2.14	2.14
Jennings	2.27	4.01	0.00	0.00	0.00	0.00	0.00	2.18	2.27	2.27	2.27
Johnson	2.25	3.69	0.00	0.00	0.00	0.00	0.00	2.17	2.25	2.25	2.25
Knox	2.47	4.12	0.00	0.00	0.00	0.00	0.00	2.37	2.47	2.47	2.47
Kosciusko	1.27	3.51	0.00	0.00	0.00	0.00	0.00	1.23	1.27	1.27	1.27
LaGrange	1.22	3.84	0.00	11.74	0.00	0.00	0.00	1.03	1.22	1.22	1.22
Lake	3.29	4.11	0.00	0.00	0.00	0.00	0.00	3.15	3.29	3.29	3.29
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	2.80	4.88	0.00	0.00	0.00	0.00	10.39	2.39	2.51	2.51	2.51
Madison	3.54	3.48	0.00	18.32	0.00	0.00	3.91	2.66	3.40	3.40	3.40
Marion	2.54	4.49	4.12	0.00	0.42	0.00	0.00	2.31	2.54	2.54	2.54
Marshall	1.55	3.96	0.00	0.00	0.00	0.00	0.00	1.48	1.55	1.55	1.55
Martin	1.93	4.46	0.00	0.00	0.00	0.00	0.00	1.84	1.93	1.93	1.93
Miami	2.36	4.93	4.19	20.01	32.05	10.65	11.10	0.59	1.87	2.10	2.10
Monroe	1.60	3.59	4.09	0.00	0.00	0.00	0.00	1.48	1.60	1.60	1.60
Montgomery	2.11	4.64	0.00	8.47	67.92	0.00	3.53	0.39	2.04	2.04	2.04
Morgan	1.44	5.80	0.00	8.51	0.00	0.00	31.95	0.84	0.98	0.98	0.98
Newton	2.05	4.11	0.00	0.00	0.00	0.00	0.00	1.97	2.05	2.05	2.05

2009 Pay 2010 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Noble	1.80	4.56	0.00	19.92	0.00	0.00	0.00	1.36	1.80	1.80	1.80
Ohio	0.82	5.10	0.00	0.00	0.00	0.00	0.00	0.78	0.82	0.82	0.82
Orange	1.63	4.09	0.00	0.00	0.00	0.00	0.00	1.56	1.63	1.63	1.63
Owen	2.08	5.02	0.00	0.00	0.00	0.00	0.00	1.98	2.08	2.08	2.08
Parke	1.59	4.50	0.00	28.60	0.00	0.00	5.33	1.01	1.51	1.51	1.51
Perry	2.48	4.29	2.09	5.48	0.00	0.00	0.00	2.19	2.48	2.48	2.48
Pike	2.11	4.65	0.00	0.00	0.00	0.00	0.00	2.01	2.11	2.11	2.11
Porter	1.95	3.87	0.00	9.66	0.00	0.00	0.00	1.69	1.95	1.95	1.95
Posey	1.66	3.39	4.45	0.00	0.00	0.00	0.00	1.53	1.66	1.66	1.66
Pulaski	1.51	21.86	0.00	38.26	0.00	0.00	24.42	0.45	1.14	1.14	1.14
Putnam	1.71	3.97	0.00	19.71	0.00	0.00	0.00	1.31	1.71	1.71	1.71
Randolph	2.27	4.76	0.00	0.00	0.00	0.00	0.00	2.16	2.27	2.27	2.27
Ripley	1.46	3.60	0.00	12.29	0.00	0.00	0.00	1.23	1.46	1.46	1.46
Rush	1.97	4.07	0.00	21.92	0.00	0.00	0.00	1.46	1.97	1.97	1.97
St. Joseph	3.28	4.34	8.04	0.00	0.00	0.00	7.98	2.64	3.02	3.02	3.02
Scott	2.22	3.43	0.00	13.04	0.00	0.00	0.00	1.86	2.22	2.22	2.22
Shelby	1.87	3.96	0.00	0.00	0.00	0.00	0.00	1.80	1.87	1.87	1.87
Spencer	1.54	4.49	4.68	0.00	0.00	0.00	0.00	1.40	1.54	1.54	1.54
Starke	1.84	3.94	0.00	4.79	0.00	0.00	0.00	1.68	1.84	1.84	1.84
Steuben	1.08	4.46	0.00	3.53	0.00	0.00	4.43	0.95	1.03	1.03	1.03
Sullivan	2.23	5.06	0.00	0.00	0.00	0.00	0.00	2.11	2.23	2.23	2.23
Switzerland	1.19	1.99	0.00	0.00	0.00	0.00	0.00	1.16	1.19	1.19	1.19
Tippecanoe	2.05	3.90	3.74	7.70	0.00	0.00	0.00	1.74	2.05	2.05	2.05
Tipton	1.83	4.48	0.00	7.20	0.00	0.00	0.00	1.61	1.83	1.83	1.83
Union	2.20	4.60	0.00	0.00	0.00	0.00	0.00	2.09	2.20	2.20	2.20
Vanderburgh	2.15	3.93	7.66	0.00	0.00	0.00	0.00	1.90	2.15	2.15	2.15
Vermillion	1.97	4.90	0.00	0.00	0.00	0.00	0.00	1.87	1.97	1.97	1.97
Vigo	2.75	4.34	0.00	0.00	0.00	0.00	0.00	2.63	2.75	2.75	2.75

2009 Pay 2010 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd Credit% *			LOIT Credit% *			Avg. Net Tax Rates^			
		State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Non-HS Res	Other Real	Business Personal
Wabash	1.96	25.20	0.00	29.45	0.00	29.69	15.11	0.26	1.17	1.66	1.66
Warren	1.56	4.90	0.00	9.25	0.00	0.00	5.81	1.26	1.47	1.47	1.47
Warrick	1.64	3.60	0.00	0.00	0.00	0.00	0.00	1.58	1.64	1.64	1.64
Washington	2.20	4.10	0.00	19.91	0.00	0.00	0.00	1.67	2.20	2.20	2.20
Wayne	2.68	4.42	0.00	0.00	0.00	0.00	0.00	2.56	2.68	2.68	2.68
Wells	1.50	4.78	0.00	23.04	22.84	0.00	0.00	0.74	1.50	1.50	1.50
White	1.44	4.38	0.00	6.20	0.00	0.00	0.00	1.29	1.44	1.44	1.44
Whitley	1.65	4.38	0.00	3.66	0.00	0.00	0.00	1.51	1.65	1.65	1.65
Partial (91) State Avg**	**2.26**	**4.03**	**1.84**	**3.13**	**0.94**	**7.95**	**1.27**	**1.84**	**2.05**	**2.23**	**2.23**

* State Homestead and county credits are the abstract or actual credit amounts.
** Totals shown are calculated only on counties with complete data in all columns.
^ Average Net Rates are pre-circuit breaker.

Net Assessed Value and Net Tax Levy by Property Class
2006 Payable 2007

	Net Assessed Value	% of Total	Net Tax	% of Total	Net Tax After $300 M Rebate	% of Total
PERSONAL PROPERTY						
Business Personal Property:						
Business Depreciable Assets:						
Commercial	$10,439,947,497	3.24%	$304,574,407	4.53%	$304,574,407	4.75%
Industrial	14,098,389,284	4.38%	401,756,711	5.98%	401,756,711	6.26%
Agricultural	1,220,459,759	0.38%	27,805,548	0.41%	27,805,548	0.43%
Utilities	9,259,532,724	2.88%	238,776,019	3.55%	238,776,019	3.72%
Total Business Personal Property	**$35,018,329,264**	**10.88%**	**$972,912,685**	**14.48%**	**$972,912,685**	**15.16%**
Individual Property	806,923,503	0.25%	15,112,511	0.22%	15,112,511	0.24%
Total Personal Property	**$35,825,252,767**	**11.13%**	**$988,025,196**	**14.71%**	**$988,025,196**	**15.40%**
REAL PROPERTY						
Business:						
Commercial	$49,160,021,849	15.28%	$1,175,499,803	17.50%	$1,175,499,803	18.32%
Commercial Apartments	12,370,022,322	3.84%	303,120,978	4.51%	303,120,978	4.72%
Industrial	18,067,684,054	5.62%	444,731,218	6.62%	444,731,218	6.93%
Agricultural	18,967,215,086	5.89%	311,001,643	4.63%	311,001,643	4.85%
Subtotal	**$98,564,943,311**	**30.63%**	**$2,234,353,642**	**33.26%**	**$2,234,353,642**	**34.82%**

Net Assessed Value and Net Tax Levy by Property Class
2006 Payable 2007

	Net Assessed Value	% of Total	Net Tax	% of Total	Net Tax After $300 M Rebate	% of Total
Residential:						
Residential Homestead	$131,358,757,128	40.82%	$2,385,396,315	35.51%	$2,100,792,832	32.74%
Agricultural Homestead	8,669,170,331	2.69%	120,651,548	1.80%	105,255,031	1.64%
Non-Homestead Residential	45,096,896,949	14.02%	941,863,559	14.02%	941,863,559	14.68%
Subtotal	**$185,124,824,408**	**57.53%**	**$3,447,911,422**	**51.33%**	**$3,147,911,422**	**49.06%**
Other:						
Utilities	$1,031,034,456	0.32%	$25,193,230	0.38%	$25,193,230	0.39%
Exempt Organizations	1,221,873,516	0.38%	21,390,108	0.32%	21,390,108	0.33%
Total Real Property	**$285,942,675,691**	**88.87%**	**$5,728,848,401**	**85.29%**	**$5,428,848,401**	**84.60%**
TOTAL ALL PROPERTY	**$321,767,928,458**	**100.00%**	**$6,716,873,598**	**100.00%**	**$6,416,873,598**	**100.00%**

SUMMARY OF ALL PROPERTY						
Commercial	$71,969,991,668	22.37%	$1,783,195,188	26.55%	$1,783,195,188	27.79%
Industrial	32,166,073,339	10.00%	846,487,929	12.60%	846,487,929	13.19%
Residential Real, Individual Pers.	185,931,747,911	57.78%	3,463,023,933	51.56%	3,163,023,933	49.29%
Agricultural Business	20,187,674,845	6.27%	338,807,191	5.04%	338,807,191	5.28%
Utilities	10,290,567,179	3.20%	263,969,249	3.93%	263,969,249	4.11%
Exempt Organizations	1,221,873,516	0.38%	21,390,108	0.32%	21,390,108	0.33%
TOTAL ALL PROPERTY	**$321,767,928,458**	**100.00%**	**$6,716,873,598**	**100.00%**	**$6,416,873,598**	**100.00%**

Net Assessed Value and Net Tax Levy by Property Class
2006 Payable 2007

	Net Assessed Value	% of Total	Net Tax	% of Total	Net Tax After $300 M Rebate	% of Total
TIF SUMMARY						
Personal Property:						
Personal Property - Non-TIF	$33,734,869,123		$934,929,600		$934,929,600	
Personal Property - TIF	2,090,383,644		53,095,597		53,095,597	
Total Personal Property	**$35,825,252,767**		**$988,025,196**		**$988,025,196**	
Real Property:						
Real Property - Non-TIF	$274,923,191,796		$5,436,719,491		$5,136,719,491	
Real Property - TIF	11,019,483,895		292,128,910		292,128,910	
Total Real Property	**$285,942,675,691**		**$5,728,848,401**		**$5,428,848,401**	
All Property:						
Non-TIF	$308,658,060,919		$6,371,649,091		$6,071,649,091	
TIF	13,109,867,539		345,224,507		345,224,507	
Total All Property	**$321,767,928,458**		**$6,716,873,598**		**$6,416,873,598**	

Notes:
This report has been revised to reflect more complete data and a change in computations for this series.
The residential homestead category includes (1) the entire single family home parcel if a standard deduction is present, (2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture.
The "Net Tax After Rebate" column reflects the $300 M homestead tax rebate for Pay 2007.
Residential property includes properties with 1-3 living units.
Agricultural business real property includes all non-homestead agricultural real property.
The amounts listed under "Exempt Organizations" are the non-exempt AV and tax billed to those entities.
Net tax is net of all state and local credits, as applicable.
Net assessed value and net levy amounts include AV and tax on TIF property.

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

Net Assessed Value and Net Tax Levy by Property Class
2007 Payable 2008

	Net Assessed Value	% of Total	Net Tax	% of Total
PERSONAL PROPERTY				
Business Personal Property:				
Business Depreciable Assets:				
Commercial	$10,790,016,700	3.20%	$310,704,311	5.05%
Industrial	14,136,924,669	4.19%	403,776,378	6.57%
Agricultural	1,226,579,375	0.36%	27,465,206	0.45%
Utilities	9,425,877,096	2.79%	244,750,264	3.98%
Total Business Personal Property	**$35,579,397,839**	**10.55%**	**$986,696,158**	**16.04%**
Individual Property	732,055,558	0.22%	13,807,044	0.22%
Total Personal Property	**$36,311,453,397**	**10.76%**	**$1,000,503,202**	**16.27%**
REAL PROPERTY				
Business:				
Commercial	$52,732,980,718	15.63%	$1,264,994,234	20.57%
Commercial Apartments	11,583,865,258	3.43%	287,117,438	4.67%
Industrial	18,932,116,544	5.61%	466,680,206	7.59%
Agricultural	22,376,059,816	6.63%	365,278,306	5.94%
Subtotal	**$105,625,022,336**	**31.31%**	**$2,384,070,183**	**38.77%**

Net Assessed Value and Net Tax Levy by Property Class
2007 Payable 2008

	Net Assessed Value	% of Total	Net Tax	% of Total
Residential:				
Residential Homestead	$140,291,419,260	41.59%	$1,703,691,192	27.70%
Agricultural Homestead	9,080,268,080	2.69%	80,576,955	1.31%
Non-Homestead Residential	44,149,129,019	13.09%	935,770,551	15.22%
Subtotal	**$193,520,816,359**	**57.37%**	**$2,720,038,698**	**44.23%**
Other:				
Utilities	$1,138,872,725	0.34%	$27,196,728	0.44%
Exempt Organizations	715,782,494	0.21%	18,228,812	0.30%
Total Real Property	**$301,000,493,913**	**89.24%**	**$5,149,534,421**	**83.73%**
TOTAL ALL PROPERTY	**$337,311,947,310**	**100.00%**	**$6,150,037,624**	**100.00%**
SUMMARY OF ALL PROPERTY				
Commercial	$75,106,862,676	22.27%	$1,862,815,983	30.29%
Industrial	33,069,041,212	9.80%	870,456,583	14.15%
Residential Real, Individual Personal	194,252,871,917	57.59%	2,733,845,742	44.45%
Agricultural Business	23,602,639,191	7.00%	392,743,512	6.39%
Utilities	10,564,749,820	3.13%	271,946,992	4.42%
Exempt Organizations	715,782,494	0.21%	18,228,812	0.30%
TOTAL ALL PROPERTY	**$337,311,947,310**	**100.00%**	**$6,150,037,624**	**100.00%**

Net Assessed Value and Net Tax Levy by Property Class
2007 Payable 2008

	Net Assessed Value	% of Total	Net Tax	% of Total
TIF SUMMARY				
Personal Property:				
Personal Property - Non-TIF	$34,995,703,867		$963,156,959	
Personal Property - TIF	1,315,749,530		37,346,243	
Total Personal Property	**$36,311,453,397**		**$1,000,503,202**	
Real Property:				
Real Property - Non-TIF	$286,631,107,146		$4,777,203,747	
Real Property - TIF	14,369,386,767		372,330,674	
Total Real Property	**$301,000,493,913**		**$5,149,534,421**	
All Property:				
Non-TIF	$321,626,811,013		$5,740,360,706	
TIF	15,685,136,297		409,676,917	
Total All Property	**$337,311,947,310**		**$6,150,037,624**	

Notes: This report has been revised to reflect more complete data and a change in computations for this series.
The residential homestead category includes (1) the entire single family home parcel if a standard deduction is present, (2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture.
Residential property includes properties with 1-3 living units.
Agricultural business real property includes all non-homestead agricultural real property.
The amounts listed under “Exempt Organizations” are the non-exempt AV and tax billed to those entities.
Net tax is net of all state and local credits, as applicable.
Net assessed value and net levy amounts include AV and tax on TIF property

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

Net Assessed Value and Net Tax by Property Class
2008 Payable 2009

	Net Assessed Value	% of Total	Net Tax	% of Total
PERSONAL PROPERTY				
Business Personal Property:				
Business Depreciable Assets:				
Commercial	$12,009,981,856	4.11%	$306,008,132	5.05%
Industrial	15,133,096,469	5.18%	370,301,769	6.11%
Agricultural	1,117,913,006	0.38%	22,165,458	0.37%
Utilities	9,292,917,802	3.18%	216,170,219	3.57%
Total Business Personal Property	**$37,553,909,134**	**12.85%**	**$914,645,578**	**15.09%**
Individual Property	718,343,626	0.25%	13,347,861	0.22%
Total Personal Property	**$38,272,252,760**	**13.09%**	**$927,993,438**	**15.31%**
REAL PROPERTY				
Business:				
Commercial	$53,657,294,707	18.36%	$1,306,212,552	21.55%
Commercial Apartments	11,711,332,834	4.01%	277,129,750	4.57%
Industrial	19,485,265,987	6.67%	477,512,632	7.88%
Agricultural	22,369,779,024	7.65%	344,380,765	5.68%
Subtotal	**$107,223,672,552**	**36.68%**	**$2,405,235,699**	**39.69%**

Net Assessed Value and Net Tax by Property Class
2008 Payable 2009

	Net Assessed Value	% of Total	Net Tax	% of Total
Residential:				
Residential Homestead	$95,356,534,736	32.62%	$1,752,868,536	28.92%
Agricultural Homestead	6,332,896,927	2.17%	83,284,733	1.37%
Non-Homestead Residential	42,444,546,234	14.52%	832,254,449	13.73%
Subtotal	**$144,133,977,897**	**49.31%**	**$2,668,407,719**	**44.03%**
Other:				
Utilities	$1,554,500,788	0.53%	$29,989,209	0.49%
Exempt Organizations	1,101,686,692	0.38%	28,657,012	0.47%
Total Real Property	**$254,013,837,929**	**86.91%**	**$5,132,289,638**	**84.69%**
TOTAL ALL PROPERTY	**$292,286,090,689**	**100.00%**	**$6,060,283,076**	**100.00%**

SUMMARY OF ALL PROPERTY

Commercial	$77,378,609,397	26.47%	$1,889,350,434	31.18%
Industrial	34,618,362,457	11.84%	847,814,400	13.99%
Residential Real, Individual Pers	144,852,321,523	49.56%	2,681,755,579	44.25%
Agricultural Business	23,487,692,030	8.04%	366,546,223	6.05%
Utilities	10,847,418,590	3.71%	246,159,428	4.06%
Exempt Organizations	1,101,686,692	0.38%	28,657,012	0.47%
TOTAL ALL PROPERTY	**$292,286,090,689**	**100.00%**	**$6,060,283,076**	**100.00%**

Net Assessed Value and Net Tax by Property Class
2008 Payable 2009

TIF SUMMARY	Net Assessed Value	% of Total	Net Tax	% of Total
Personal Property:				
Personal Property - Non-TIF	$36,824,193,744		$890,461,787	
Personal Property - TIF	1,448,059,016		37,531,651	
Total Personal Property	**$38,272,252,760**		**$927,993,438**	
Real Property:				
Real Property - Non-TIF	$238,485,204,916		$4,736,351,848	
Real Property - TIF	15,528,633,013		395,937,790	
Total Real Property	**$254,013,837,929**		**$5,132,289,638**	
All Property:				
Non-TIF	$275,309,398,660		$5,626,813,635	
TIF	16,976,692,029		433,469,441	
Total All Property	**$292,286,090,689**		**$6,060,283,076**	

Notes: The residential homestead category includes (1) the entire single family home parcel if a standard deduction is present, (2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture.
Residential property includes properties with 1-3 living units.
Agricultural business real property includes all non-homestead agricultural real property.
The amounts listed under “Exempt Organizations” are the non-exempt AV and tax billed to those entities.
Net tax is net of all state and local credits, as applicable.
Net assessed value and net levy amounts include AV and tax on TIF property

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

Net Assessed Value and Net Tax by Property Class
2009 Payable 2010

	Net Assessed Value	% of Total	Net Tax	% of Total
PERSONAL PROPERTY				
Business Personal Property:				
Business Depreciable Assets:				
Commercial	$11,993,224,197	4.08%	$292,140,546	4.90%
Industrial	16,098,009,701	5.47%	380,736,783	6.39%
Agricultural	1,219,230,760	0.41%	24,182,384	0.41%
Utilities	9,947,438,982	3.38%	222,424,371	3.73%
Total Business Personal Property	**$39,257,903,640**	**13.34%**	**$919,484,084**	**15.42%**
Individual Property	0	0.00%	0	0.00%
Total Personal Property	**$39,257,903,640**	**13.34%**	**$919,484,084**	**15.42%**
REAL PROPERTY				
Business:				
Commercial	$54,535,374,413	18.54%	$1,321,283,993	22.16%
Commercial Apartments	11,953,530,951	4.06%	247,570,586	4.15%
Industrial	19,744,725,032	6.71%	488,644,659	8.20%
Agricultural	22,860,843,225	7.77%	357,802,232	6.00%
Subtotal	**$109,094,473,621**	**37.08%**	**$2,415,301,470**	**40.51%**

Net Assessed Value and Net Tax by Property Class
2009 Payable 2010

	Net Assessed Value	% of Total	Net Tax	% of Total
Residential:				
Residential Homestead	$96,588,183,329	32.83%	$1,758,653,368	29.50%
Agricultural Homestead	6,471,512,394	2.20%	88,194,863	1.48%
Non-Homestead Residential	40,017,775,496	13.60%	717,850,274	12.04%
Subtotal	**$143,077,471,219**	**48.63%**	**$2,564,698,505**	**43.02%**
Other:				
Utilities	$1,588,783,861	0.54%	$30,530,878	0.51%
Exempt Organizations	1,199,792,197	0.41%	31,808,171	0.53%
Total Real Property	**$254,960,520,898**	**86.66%**	**$5,042,339,023**	**84.58%**
TOTAL ALL PROPERTY	**$294,218,424,538**	**100.00%**	**$5,961,823,107**	**100.00%**

SUMMARY OF ALL PROPERTY

Commercial	$78,482,129,561	26.67%	$1,860,995,125	31.22%
Industrial	35,842,734,733	12.18%	869,381,442	14.58%
Residential Real, Individual Pers	143,077,471,219	48.63%	2,564,698,505	43.02%
Agricultural Business	24,080,073,985	8.18%	381,984,616	6.41%
Utilities	11,536,222,843	3.92%	252,955,249	4.24%
Exempt Organizations	1,199,792,197	0.41%	31,808,171	0.53%
TOTAL ALL PROPERTY	**$294,218,424,538**	**100.00%**	**$5,961,823,107**	**100.00%**

Net Assessed Value and Net Tax by Property Class
2009 Payable 2010

	Net Assessed Value	% of Total	Net Tax	% of Total
TIF SUMMARY				
Personal Property:				
Personal Property - Non-TIF	$37,618,152,108		$876,916,839	
Personal Property - TIF	1,639,751,532		42,567,245	
Total Personal Property	**$39,257,903,640**		**$919,484,084**	
Real Property:				
Real Property - Non-TIF	$238,112,613,730		$4,621,537,207	
Real Property - TIF	16,847,907,168		420,801,816	
Total Real Property	**$254,960,520,898**		**$5,042,339,023**	
All Property:				
Non-TIF	$275,730,765,838		$5,498,454,046	
TIF	18,487,658,700		463,369,061	
Total All Property	**$294,218,424,538**		**$5,961,823,107**	

Notes: The residential homestead category includes (1) the entire single family home parcel if a standard deduction is present, (2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture.
Residential property includes properties with 1-3 living units.
Agricultural business real property includes all non-homestead agricultural real property.
The amounts listed under “Exempt Organizations” are the non-exempt AV and tax billed to those entities.
Net tax is net of all state and local credits, as applicable.
Net assessed value and net levy amounts include AV and tax on TIF property

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5 ACCT. NO. 48030-412500; 417590 through 417592

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

Age	Class A	Class B	Class C	Class D
0-4	$0.04/lb	$0.065/lb	$0.09/lb	$0.0175/lb
5-8	$0.035/lb	$0.055/lb	$0.08/lb	$0.015/lb
9-12	$0.03/lb	$0.05/lb	$0.07/lb	$0.0125/lb
13-16	$0.025/lb	$0.025/lb	$0.025/lb	$0.01/lb
17-25	$0.02/lb	$0.02/lb	$0.02/lb	$0.0075/lb
over 25	$0.01/lb	$0.01/lb	$0.01/lb	$0.005/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 taxies.

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

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

ADMINISTRATION: Aeronautics Section, Department of State Revenue

REVENUE:	FY 2006	$592,574
	FY 2007	$580,083
	FY 2008	$617,901
	FY 2009	$539,434
	FY 2010	$509,976

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. 45050-562000

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 2006	$8,791,768
	FY 2007	$9,739,709
	FY 2008	$10,894,821
	FY 2009	$10,088,358
	FY 2010	$9,155,075

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. 75115-413300; 425181; 427497; 429385

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: Vehicle registration fee based on the plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the predetermined 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.

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. A portion of the revenue is retained by the state. The amount retained equals the CVET distributions that would have been based on property tax levies for the school general fund, preschool special education fund, child welfare funds, and the health care for the indigent fund if the state had not assumed funding beginning in 2009.

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

REVENUE:	FY 2006	$54,883,567
	FY 2007	$59,561,828
	FY 2008	$62,569,897
	FY 2009	$60,584,475
	FY 2010	$60,329,513

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX

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 Motor Vehicle 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 nonprofit 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.

	Wheel Tax	Surtax	Total
CY 2005	$4,950,736	$48,665,847	$53,618,467
CY 2006*	$5,576,942	$52,085,075	$57,662,017
CY 2007**	$5,807,287	$51,462,712	$57,269,999
CY 2008^	$6,568,522	$57,936,379	$64,504,901
CY 2009^^	$10,607,243	$56,982,699	$67,589,942

*Carroll, Lawrence, Randolph, Tipton, and Whitley counties adopted a surtax/wheel tax first effective in CY 2006.
** Cass and Wells counties adopted a surtax/wheel tax first effective in CY 2007.
^Johnson and Shelby counties adopted a surtax/wheel tax to be first effective for CY 2008. Clark County rescinded the tax effective 1/1/2008.
^^Madison County adopted a surtax/wheel tax to be first effective for CY 2009.

REVENUE: CY 2009

County	Wheel Tax	Surtax	Total
Allen	$591,095	$3,023,125	$3,614,219
Brown	89,441	409,211	498,652
Carroll	143,178	395,297	538,475
Cass	246,378	836,408	1,082,787
Clark	104,183	592,013	696,196
Clinton	132,979	265,728	398,708
Daviess	204,410	478,932	683,343
Decatur	179,291	680,545	859,836
Dubois	651,728	3,793,674	4,445,402
Elkhart	63,391	530,899	594,289
Fayette	80,483	250,893	331,376
Fountain	44,671	503,849	548,520
Gibson	157,716	797,364	955,080
Greene	327,122	1,608,195	1,935,317
Hancock	476,233	2,454,049	2,930,282
Hendricks	156,055	1,090,038	1,246,093
Henry	112,696	1,310,110	1,422,806
Howard	159,128	265,938	425,066
Jay	584,444	2,955,069	3,539,513
Johnson	70,087	231,587	301,674
LaGrange	57,865	241,489	299,354

County	Wheel Tax	Surtax	Total
Lawrence	166,729	1,076,625	1,243,354
Madison	363,015	2,566,774	2,929,789
Marion	1,430,588	11,483,222	12,913,811
Monroe	395,351	2,219,265	2,614,616
Montgomery	173,107	831,669	1,004,776
Morgan	177,875	676,846	854,721
Noble	225,403	430,839	656,241
Owen	64,205	264,760	328,965
Parke	112,284	222,901	335,185
Perry	46,315	255,118	301,433
Posey	181,219	434,762	615,981
Putnam	172,972	492,296	665,268
Randolph	201,121	361,405	562,525
Rush	86,574	248,912	335,486
St Joseph	563,308	5,036,845	5,600,153
Shelby	353,636	1,031,596	1,385,232
Sullivan	121,132	301,183	422,315
Tippecanoe	244,752	2,285,668	2,530,419
Tipton	149,403	393,798	543,200
Union	30,556	73,133	103,689
Vanderburgh	184,956	1,097,647	1,282,603
Vermillion	111,428	156,896	268,324
Vigo	125,561	1,230,846	1,356,407
Warrick	110,067	741,939	852,006
Wells	92,373	280,279	372,653
Whitley	148,601	314,553	463,154
Total (46)	**10,607,243**	**56,982,699**	**67,589,942**

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.

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

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:	FY 2006	$15,059
	FY 2007	$210,559
	FY 2008	$266,655
	FY 2009	$224,970
	FY 2010	$401,569

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.

MARION COUNTY ADMISSIONS TAX

IC 6-9-13 ACCT. NO. 73314-418530

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

RATE: 6% of the price of admission (effective July 1, 2005).

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/DISTRIBUTION: Amounts received from the tax are paid by the State Treasurer to the treasurer of the Marion County Capital Improvement Board of Managers.

REVENUE:	FY 2006	$6,273,334
	FY 2007	$6,689,612
	FY 2008	$6,491,857
	FY 2009	$7,016,979
	FY 2010	$7,702,623

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 1/1/2041, the tax will apply only to professional sporting events.

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7 ACCT. NO. 45720-418840

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, Dept. of State Revenue

REVENUE:	FY 2006	$3,319,676
	FY 2007	$4,126,041
	FY 2008	$4,599,944
	FY 2009	$3,929,675
	FY 2010	$3,831,142

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.

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 replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amount is $236.2 M per year.

In addition, there is a $0.2 M annual transfer from the state General Fund.

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 subject to personal property tax or the Commercial Vehicle Excise 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 $24,960 or $12,480 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or $18,720 property tax deduction allowed by IC 6-1.1-12-16 or IC 6-1.1-12-17.4 for WWI veterans and surviving spouses 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.

Motor Vehicle Excise Tax Rate Schedule Beginning 1996 Factory-Advertised Delivered Price and Classification											
	Age	1	2	3	4	5	6	7	8	9	10
$50 to $1,499	I	12	12	12	12	12	12	12	12	12	12
$1,500 to $2,249	II	36	30	27	24	18	12	12	12	12	12
$2,250 to $2,999	III	50	50	42	33	24	18	12	12	12	12
$3,000 to $3,999	IV	50	50	50	50	48	36	24	18	12	12
$4,000 to $5,499	V	66	57	50	50	50	50	42	24	12	12
$5,500 to $6,999	VI	84	74	63	52	50	50	49	30	18	12
$7,000 to $8,499	VII	103	92	77	64	52	50	50	40	21	12
$8,500 to $9,999	VIII	123	110	93	78	64	50	50	50	34	12
$10,000 to 12,499	IX	150	134	115	98	82	65	52	50	40	12
$12,500 to 14,999	X	172	149	130	112	96	79	65	53	50	12
$15,000 to 17,999	XI	207	179	156	135	115	94	78	64	50	21
$18,000 to 21,999	XII	250	217	189	163	139	114	94	65	50	26
$22,000 to 24,999	XIII	300	260	225	184	150	121	96	65	50	30
$25,000 to 29,999	XIV	350	304	265	228	195	160	132	91	50	36
$30,000 to 34,999	XV	406	353	307	257	210	169	134	91	50	42
$35,000 to 42,499	XVI	469	407	355	306	261	214	177	129	63	49
$42,500 and over	XVII	532	461	398	347	296	242	192	129	63	50

Annual Registration Date	
Company-Owned Excise-Taxable	January 31
Non-Excise and Renta lVehicle	February 28
International Registration Plan (IRP)	Staggered

Annual Registration Date for
Passenger Vehicles, Motorcycles, Trucks under 11,000 lbs., and RVs
by First Letters of Last Name

AAAA-ARNN	February 7	LAWS-LOPE	July 14
ARNO-BATE	February 14	LOPF-MART	July 21
BATF-BLAI	February 21	MARU-MCKI	July 28
BLAJ-BRID	February 28	MCKJ-MILL	August 7
BRIE-BUSD	March 7	MILM-MUND	August 14
BUSE-CHAN	March 14	MUNE-NUNG	August 21
CHAO-CONN	March 21	NUNH-PATT	August 28
CONO-CURL	March 28	PATU-PONT	September 7
CURM-DICE	April 7	PONU-REDM	September 14
DICF-EDDY	April 14	REDN-ROBE	September 21
EDEA-FERG	April 21	ROBF-SANC	September 28
FERH-FRYA	April 28	SAND-SERM	October 7
--Personalized--	April 30	SERN-SLON	October 14
FRYB-GLOR	May 7	SLOO-SPRI	October 21
GLOS-GUMZ	May 14	SPRJ-SUCE	October 28
GUNA-HART	May 21	SUCF-THOP	November 7
HARU-HILE	May 28	THOQ-VANO	November 14
HILF-HUCH	June 7	VANP-WALD	November 21
HUCI-JERR	June 14	WALE-WATT	November 28
JERS-KEEL	June 21	WATU-WILK	December 7
KEEM-KNUD	June 28	WILL-WRIG	December 14
KNUE-LAWR	July 7	WRIH-ZZZZ	December 21

ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

CY	Excise Tax	Lottery & Gaming Transfer	State General Fund	Total
2005	$476,507,363	$236,212,440	$203,688	$712,923,491
2006	$433,957,401	$236,212,440	$203,688	$670,373,529
2007	$421,565,381	$236,212,440	$203,688	$657,981,509
2008	$423,326,777	$236,212,440	$203,688	$659,742,905
2009	$426,384,700	$236,212,440	$203,688	$662,800,828

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 portion of the revenue is retained by the state. The amount retained equals the excise tax distributions that would have been based on property tax levies for the school general fund, preschool special education fund, child welfare funds, and the health care for the indigent fund if the state had not assumed funding beginning in 2009. A $1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

CY2009 Excise Tax Collections by County

	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Adams	$ 1,693,327	$ 890,431	$ 2,583,757
Allen	23,126,977	12,517,464	35,644,440
Bartholomew	5,199,613	2,999,629	8,199,242
Benton	585,291	317,641	902,933
Blackford	788,629	423,513	1,212,142
Boone	4,982,913	2,884,472	7,867,385
Brown	1,125,772	588,266	1,714,038
Carroll	1,430,387	791,311	2,221,698
Cass	2,339,790	1,263,320	3,603,110
Clark	6,655,257	3,605,395	10,260,652
Clay	1,706,366	939,333	2,645,699
Clinton	2,080,261	1,112,507	3,192,768
Crawford	543,099	266,934	810,033
Daviess	1,832,839	994,293	2,827,132
Dearborn	3,535,732	1,941,469	5,477,200
Decatur	1,693,259	929,444	2,622,704
DeKalb	2,647,902	1,415,938	4,063,840
Delaware	6,710,569	3,651,279	10,361,847
Dubois	3,204,534	1,736,348	4,940,881
Elkhart	11,179,981	5,686,238	16,866,219
Fayette	1,289,479	671,388	1,960,867
Floyd	5,047,958	2,831,787	7,879,745
Fountain	1,132,102	616,685	1,748,787
Franklin	1,521,261	814,297	2,335,558
Fulton	1,347,514	745,870	2,093,384
Gibson	2,410,184	1,298,325	3,708,509
Grant	4,068,464	2,204,791	6,273,255
Greene	2,110,433	1,143,808	3,254,241
Hamilton	26,925,405	17,084,805	44,010,210
Hancock	5,819,717	3,316,029	9,135,746
Harrison	2,556,609	1,348,598	3,905,208
Hendricks	11,605,370	6,752,152	18,357,522
Henry	3,151,086	1,736,921	4,888,007
Howard	6,300,838	3,691,221	9,992,060

	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Huntington	2,338,366	1,278,392	3,616,758
Jackson	2,685,338	1,435,317	4,120,655
Jasper	2,454,069	1,386,738	3,840,807
Jay	1,143,902	591,442	1,735,345
Jefferson	1,876,483	1,013,954	2,890,437
Jennings	1,549,171	778,821	2,327,992
Johnson	10,557,517	5,986,122	16,543,640
Knox	2,403,415	1,336,267	3,739,682
Kosciusko	5,049,795	2,684,797	7,734,592
LaGrange	1,567,128	792,475	2,359,603
Lake	31,532,132	18,137,736	49,669,868
LaPorte	7,293,212	3,988,936	11,282,148
Lawrence	2,926,933	1,593,486	4,520,419
Madison	8,347,225	4,661,595	13,008,820
Marion	56,402,127	30,618,611	87,020,739
Marshall	2,932,680	1,560,821	4,493,501
Martin	646,488	342,996	989,485
Miami	2,145,314	1,192,708	3,338,022
Monroe	7,220,441	3,912,859	11,133,301
Montgomery	2,371,525	1,276,514	3,648,039
Morgan	5,163,736	2,835,305	7,999,041
Newton	1,070,972	594,636	1,665,607
Noble	2,662,994	1,393,759	4,056,753
Ohio	388,777	213,041	601,819
Orange	1,230,660	626,622	1,857,282
Owen	1,285,009	665,553	1,950,562
Parke	1,005,608	547,411	1,553,020
Perry	1,097,027	584,656	1,681,683
Pike	833,263	450,535	1,283,799
Porter	12,864,610	7,582,108	20,446,718
Posey	2,075,483	1,161,392	3,236,875
Pulaski	905,087	494,642	1,399,729
Putnam	2,245,108	1,235,712	3,480,820
Randolph	1,558,995	822,513	2,381,508
Ripley	1,826,558	971,020	2,797,578
Rush	1,109,140	612,705	1,721,846
St Joseph	16,620,418	8,626,720	25,247,138
Scott	1,268,761	659,448	1,928,209
Shelby	3,019,383	1,602,384	4,621,767
Spencer	1,496,551	828,974	2,325,525
Starke	1,481,747	794,619	2,276,366
Steuben	2,243,830	1,186,458	3,430,289
Sullivan	1,379,523	767,138	2,146,660
Switzerland	544,529	289,424	833,953
Tippecanoe	9,724,775	5,632,695	15,357,470
Tipton	1,315,313	761,996	2,077,309
Union	440,827	235,856	676,683
Vanderburgh	11,917,905	6,402,136	18,320,041
Vermillion	1,116,781	615,448	1,732,229
Vigo	6,202,524	3,390,472	9,592,996
Wabash	2,069,033	1,106,837	3,175,871
Warren	638,509	354,025	992,534
Warrick	4,604,923	2,618,422	7,223,345
Washington	1,632,027	843,366	2,475,393
Wayne	3,752,215	1,979,002	5,731,218
Wells	1,763,800	947,310	2,711,110

	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
White	1,745,675	960,663	2,706,338
Whitley	2,290,439	1,238,635	3,529,073
Totals	**$426,384,700**	**$236,416,128**	**$662,800,828**

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

RECREATIONAL VEHICLE and TRUCK CAMPER EXCISE TAX

IC 6-6-5.1

TAXPAYER: Owners of recreational vehicles (RV)and truck campers.

TAX BASE: The RV or truck camper's base or factory-advertised delivered price and year of manufacture.

RATE: The RV Excise Tax rate schedule that follows is first effective for calendar year 2010.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, or volunteer fire departments; mobile homes; vehicles assessed under the Public Utility Tax Law, vehicles subject to the motor vehicle excise tax or commercial vehicle excise tax; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

CREDITS: Credit is applied to a newly purchased RV or truck camper when a person sells a vehicle. If an individual sells an RV or truck camper and does not purchase another RV or truck camper, or if the amount of the credit to be applied to a newly purchased RV or truck camper exceeds the amount of tax owed on the newly purchased RV or truck camper by at least $4, 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. An owner of an RV or truck camper that is 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.

Refunds may be processed for (1) name changes; (2) destroyed vehicles; or (3) vehicles registered out of state for the same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid. The refund provided under this section is equal to:

(1) the annual tax paid for use of the RV or truck camper by the owner for the year; minus

(2) 10% of the tax paid for use of the RV or truck camper for each full or partial calendar month between the date the tax was due and the date the owner registered the RV or truck camper for use in another state.

PROCEDURE: The RV Excise Tax must be paid when the RV or truck camper 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 an RV or truck camper is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date.

ANNUAL REGISTRATION DATE: See Registration Date Chart for Motor Vehicle Excise Tax.

Motor Vehicle Excise Tax Rate Schedule Beginning 2010 Factory-Advertised Delivered Price and Classification											
	Age	1	2	3	4	5	6	7	8	9	10
Up to $2,249	I	15	12	12	12	12	12	12	12	12	12
$2,250 to $3,999	II	36	31	26	20	15	12	12	12	12	12
$4,000 to $6,999	III	50	43	35	28	20	15	12	12	12	12
$7,000 to $9,999	IV	59	51	41	38	34	26	16	13	12	12
$10,000 to $14,999	V	103	91	75	62	53	41	32	21	13	12
$15,000 to $21,999	VI	164	148	131	110	89	68	53	36	23	12
$22,000 to $29,999	VII	241	212	185	161	131	108	86	71	35	12
$30,000 to $42,499	VIII	346	302	261	223	191	155	126	97	48	17
$42,500 to $49,999	IX	470	412	360	307	253	204	163	116	55	25
$50,000 to $59,999	X	667	572	507	407	341	279	224	154	70	33
$60,000 to $69,999	XI	879	763	658	574	489	400	317	214	104	46
$70,000 to $79,999	XII	1,045	907	782	682	581	475	377	254	123	55
$80,000 to $89,999	XIII	1,235	1,072	924	806	687	562	445	300	146	64
$90,000 to $99,999	XIV	1,425	1,236	1,066	929	793	648	514	346	168	74
$100,000 to $149,999	XV	1,615	1,401	1,208	1,053	898	734	582	392	190	84
$150,000 to $199,999	XVI	1,805	1,566	1,350	1,177	1,004	821	651	439	213	94
$200,000 and over	XVII	2,375	2,060	1,777	1,549	1,321	1,080	856	577	280	123

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 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
2005	$8,547,736
2006	$7,987,125
2007	$8,709,525
2008	$9,245,917
2009	$8,536,050

CY 2009 WATERCRAFT EXCISE TAX DISTRIBUTIONS

County	Regis.	Excise	County	Regis.	Excise
Adams	835	$29,925	Madison	4,289	$155,668
Allen	9,517	354,582	Marion	12,436	574,591
Bartholomew	1,995	67,397	Marshall	3,723	161,527
Benton	302	10,966	Martin	471	11,537
Blackford	415	12,071	Miami	1,212	39,228
Boone	1,472	70,703	Monroe	3,302	174,422
Brown	1,140	44,906	Montgomary	926	34,178
Carroll	1,920	74,441	Morgan	2,773	120,442
Cass	1,215	35,375	Newton	860	21,887
Clark	3,358	137,654	Noble	4,333	121,113
Clay	838	22,907	Ohio	210	8,711
Clinton	824	27,582	Orange	924	27,151
Crawford	780	23,588	Owen	807	25,583
Daviess	1,117	25,266	Parke	1,154	47,348
Dearborn	1,837	93,958	Perry	1,190	39,688
Decatur	597	21,506	Pike	793	13,016
DeKalb	2,092	55,494	Porter	5,883	282,191
Delaware	3,287	124,639	Posey	1,413	43,571
Dubois	1,883	67,988	Pulaski	805	19,915
Elkhart	6,126	211,652	Putnam	1,479	58,387
Fayette	575	19,474	Randolph	672	26,126
Floyd	2,424	105,020	Ripley	707	23,345
Fountain	708	20,840	Rush	478	17,143
Franklin	1,002	54,058	St. Joseph	5,029	156,049
Fulton	1,772	61,030	Scott	861	27,660
Gibson	1,287	33,846	Shelby	1,393	51,225
Grant	1,913	67,354	Spencer	997	33,407
Greene	1,285	26,061	Starke	2,302	89,632
Hamilton	8,032	499,556	Steuben	9,830	448,069
Hancock	2,307	112,321	Sullivan	946	23,054
Harrison	1,761	63,087	Switzerland	309	13,620
Hendricks	3,428	160,175	Tippecanoe	2,824	96,383
Henry	1,805	58,592	Tipton	645	22,806
Howard	2,802	102,199	Union	543	37,626
Huntington	1,325	42,514	Vanderburgh	4,457	150,018
Jackson	1,387	36,621	Vermillion	582	15,001
Jasper	1,473	44,461	Vigo	2,061	66,121
Jay	535	15,699	Wabash	1,481	47,035
Jefferson	1,074	41,635	Warren	452	14,072
Jennings	1,046	28,147	Warrick	2,613	80,284
Johnson	3,253	147,160	Washington	1,075	27,562
Knox	1,357	35,293	Wayne	1,351	50,890
Kosciusko	11,921	567,388	Wells	1,023	39,390
LaGrange	5,057	148,675	White	3,449	162,960
Lake	10,045	466,210	Whitley	2,730	79,196
LaPorte	4,624	242,557			
Lawrence	1,637	44,652	**Total**	215,178	**$8,536,050**

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11 ACCT. NO. 10750-420110; 429055; 420000

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. Payment is due from the county auditor or the utility disbursing officer when a bill is sent by the state examiner.

RATE: 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. 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 follow.

State Agency or Instrumentality	Fund Charged
Dept. of Transportation	Motor Vehicle Hwy Fund
Bureau of Motor Vehicles	Motor Vehicle Hwy Fund
Motor Fuel Tax Division	Motor Vehicle Hwy Fund
Indiana State Police	Motor Vehicle Hwy Fund
Teachers' Retirement Fund	Agency's own fund
Alcohol & Tobacco Comm.	ATC Enforcement Fund
Eligible federal projects	Applicable federal funds
State Fair Board	State Fair Board funds
State colleges and univ.	State appropriations
DOT toll projects	Trans. Finance Authority funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2006	$4,731,478
	FY 2007	$4,657,105
	FY 2008	$4,075,862
	FY 2009	$4,127,638
	FY 2010	$3,577,007

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 10560-430120; 420210

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 2006	$122,025
	FY 2007	$129,996
	FY 2008	$129,996
	FY 2009	$129,999
	FY 2010	$196,662

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 10560-420220; 430120; 400465

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Chase Bank (424 square feet) and Indiana Members Credit Union (1,997 sq. ft.). The Department also collects a $750 fee for use of the State House Rotunda and State House Atrium.*

ADMINISTRATION: Department of Administration

REVENUE:	FY 2006	$33,268
	FY 2007	$61,347*
	FY 2008	$70,562
	FY 2009	$69,660
	FY 2010	$92,953

*The Department began collecting the rotunda/atrium fee in FY 2007, which is reflected by the increase in FY 2007 revenues.

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 17290-430190;
430196; 420230; 479968

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are $1.00 minimum up to $6.00 for the entire day. Event parking rates range from $3.00 to $15.00.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2006	$1,016,520
	FY 2007	$917,427
	FY 2008	$928,599
	FY 2009	$1,035,907
	FY 2010	$1,088,133

DISTRIBUTION: Dedicated Fund

ALCOHOLIC BEVERAGE PERMITS

IC 7.1-4-4.1, 7.1-4-7-1, 7.1-4-9-1

ACCT. NO. 48020-420362; 12010-420352; 420353 through 420357; 37620-420361; 432140

REVENUE BASE: Certain businesses that sell alcoholic beverages. Permit fees are paid annually unless otherwise noted. Retailers sell for consumption on premises, while dealers sell for consumption off premises. 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:

Item	Permit Type	Fee
1.	Beer Dealer*	$500
2.	Wine Dealer*	500
3.	Liquor Dealer*	500
4.	Beer Retailer*	500
5.	Wine Retailer*	500
6.	Liquor Retailer*	500
7.	Temporary Beer	**
8.	Temporary Wine	**
9.	Excursion	20,000
10.	Adjacent Landsite	2,000
11.	Horse Track	4,000
12.	Satellite Facility	2,000
13.	Auctioned Permits	Varies
14.	Supplemental Caterer	150
15.	Brewer (>20,000 barrels annually)	2,000
16.	Brewer (<20,000 barrels annually)	500
17.	Distiller	2,000
18.	Malt Manufacturer	2,000
19.	Vintner	2,000
20.	Wine Bottler	2,000
21.	Beer Wholesaler	2,000
22.	Malt Wholesaler	2,000
23.	Wine Wholesaler (>12,000 gallons)	2,000
24.	Wine Wholesaler (<12,000 gallons)	100
25.	Direct Wine Seller*	100
26.	Liquor Wholesaler	2,000
27.	Farm Winery	500
28.	Farm Winery Brandy Distiller	500
29.	Salesman (biennial permit)	20
30.	Carrier	5
31.	Airplane	Not more than 500
32.	Boat	Not more than 500
33.	Dining Car	Not more than 500
34.	Letter of Extension	50
35.	Transfer of Permit	250

*A single fee is charged for the issuance of any combination of retailer's permits issued for the same location or conveyance. An annual permit fee in the following amount is imposed on a retailer if the retailer serves:

(1) Only beer or only wine	$500
(2) Both beer and wine but no liquor	$750
(3) Beer, wine, and liquor	$1,000

**Fee equals $2 or $1,000 per day, depending upon the type of event.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Revenue from fees 1 through 6 is initially deposited in the Excise Fund. These receipts are then distributed 37% to the state General Fund, 33% to the general funds of cities, towns, and counties based on population, and 30% to the Enforcement and Administration Fund.

Revenue from fees 7 through 13 are deposited in the Enforcement and Administration Fund.

Revenue from the remaining fees is deposited in the General Fund, of which, 66% remains in the General Fund and 34% is distributed to the Enforcement and Administration Fund.

REVENUE:	FY 2006*	$11,395,257
	FY 2007	$10,840,820
	FY 2008	$11,700,158
	FY 2009	$12,841,815
	FY 2010	$10,523,678

*The increase in revenue reflects the increase in certain permit fees and the change in the distribution of permit revenue enacted in P.L. 224-2005, ettective May 11, 2005.

EMPLOYEE'S PERMITS

IC 7.1-4-4.1-3 ACCT. NO. 37620-420340

REVENUE BASE: A $45* 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 every three years. The fee is $15 if the permit is used only for volunteer service that benefits a nonprofit organization.

*P.L. 94-2008, effective July 1, 2008, changed this fee from $30 to $45 and the renewal term from two to three years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2006	$1,772,074
	FY 2007	$1,791,228
	FY 2008	$1,701,843
	FY 2009	$2,291,435
	FY 2010	$2,094,315

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. 37620-450150; 450151; 47530-455140; 453904; 472001

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 2006	$717,181
	FY 2007	$486,100
	FY 2008	$374,147
	FY 2009	$290,350
	FY 2010	$899,092

DISTRIBUTION: Enforcement and Administration Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5 ACCT. NO. 37620-420350

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 three years.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004. P.L. 224-2005, effective May 11, 2005, raised the fee for this certificate to $200 and also increased the term of the certificate from 1 to 3 years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2006*	$1,388,621
	FY 2007**	$181,620
	FY 2008	$434,951
	FY 2009	$1,097,531
	FY 2010	$194,591

*The increase in revenue reflects the increase of this fee to $200 enacted in P.L. 224-2005, effective May 11, 2005.
**The decrease in revenue is a result of the increased term for certificate renewal.

DISTRIBUTION: Enforcement and Administration Fund

TYPE II GAMBLING LICENSE FEE

IC 4-35-8 ACCT. NO. 37620-420365

REVENUE BASE: A person who is licensed to sell alcoholic beverages at his or her tavern for on-premises consumption for an endorsement to conduct Type II Gambling Games at the tavern. Type II Gambling Games are pull tab, punchboard, or tip board games approved by the Indiana Gaming Commission for play under the Charity Gaming Law. Distributors and manufacturers selling Type II Gambling Games to alcoholic beverage retailers holding a Type II Gambling Game endorsement.

RATE: Taverns: First year $250. Renewal under the fee schedule below based on “adjusted gross revenue” from Type II Gambling operations in the preceding year. “Adjusted gross revenue” is equal to the preceding year’s gross revenue minus: (1) game prizes paid during the preceding year; (2) the purchase cost of games dispensed during the preceding year; and (3) the license fee paid during the preceding year.

Fee schedule in effect before May 7, 2009:

	Adjusted Gross Revenues		
Class	At Least	But Less Than	Fee
A	$ 0	$ 15,000	$ 50
B	15,000	25,000	100
C	25,000	50,000	300
D	50,000	75,000	400
E	75,000	100,000	700
F	100,000	150,000	1,000
G	150,000	200,000	1,500
H	200,000	250,000	1,800
I	250,000	300,000	2,500
J	300,000	400,000	3,250
K	400,000	500,000	5,000
L	500,000	750,000	6,750
M	750,000	1,000,000	9,000
N	1,000,000	1,250,000	11,000
O	1,250,000	1,500,000	13,000
P	1,500,000	1,750,000	15,000
Q	1,750,000	2,000,000	17,000
R	2,000,000	2,250,000	19,000
S	2,250,000	2,500,000	21,000
T	2,500,000	3,000,000	24,000
U	3,000,000		26,000

Fee schedule in effect as of May 7, 2009:

Adjusted Gross Revenues		
At Least	But Less Than	Fee
$0	$25,000	$ 100
25,000	$50,000	250
50,000	$100,000	500
100,000		1,000

Distributors: $1,000
Manufacturers: $1,500

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2009	$336,550
	FY 2010	$275,400

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-17-11 ACCT. NO. 12680-420410

REVENUE BASE: Annual license fee for an animal disposal plant is $150, which includes vehicle transporting certificates; the fee is $20 for each additional substation.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2006	$2,890
	FY 2007	$3,040
	FY 2008	$3,190
	FY 2009	$3,490
	FY 2010	$2,740

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-34-1 ACCT. NO. 74930-429062; 429602;
IN Constitution Article 8-2 429607; 462100; 462200; 75010-462300

REVENUE BASE: Intangible and certain tangible property held by business associations or financial institutions is to be presumed abandoned, depending upon the asset type, a defined number of 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.

ADMINISTRATION: Attorney General

REVENUE:	FY 2006	$72,639,465
	FY 2007	$67,575,406
	FY 2008	$69,059,637
	FY 2009	$65,200,367
	FY 2010	$55,607,260

DISTRIBUTION: P.L. 246-2005 amended IC 32-34-1 to provide that if the balance in the Abandoned Property Fund exceeds $500,000, the excess is transferred to

the state General Fund. Interest earned on investment of the Fund is transferred to the General Fund. Proceeds from escheated estates are constitutionally required to be transferred to the Common School Fund.

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION

IC 23-7-8 ACCT. NO. 47600-420510; 429062

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 annually 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 on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

REVENUE:	FY 2006	$57,260
	FY 2007	$65,560
	FY 2008	$71,590
	FY 2009	$69,010
	FY 2010	$63,960

DISTRIBUTION: Dedicated Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7 ACCT. NO. 48390-420512; 429040;
11 IAC 2-6-1 429332; 450210; 450230; 453901

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 $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. If the amount of money in the fund exceeds $200,000 at the end of a fiscal year, the excess is transferred to the General Fund.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

REVENUE:	FY 2006	$439,363
	FY 2007	$588,102
	FY 2008	$404,555
	FY 2009	$598,304
	FY 2010	$607,500

DISTRIBUTION: Telephone Solicitation Fund, General Fund

FINES

IC 35-50-2, 3 ACCT. NO. 72410-461050; 453901

REVENUE BASE: All fines and forfeitures.

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 2006	$6,335,485
	FY 2007	$6,240,202
	FY 2008	$6,350,821
	FY 2009	$6,854,799
	FY 2010	$7,488,295

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-28-5-4 ACCT. NO. 10470-450320; 450311

REVENUE BASE: Costs levied as judgments against infractions.

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 2006	$13,669,017
	FY 2007	$11,276,956
	FY 2008	$13,944,987
	FY 2009	$13,803,305
	FY 2010	$17,562,690

DISTRIBUTION: General Fund

MORTGAGE RECORDING FEE

IC 24-9-9 ACCT NO. 10470-420650; 429320
17060-429040; 429320; 429330

REVENUE BASE: County recorders assess a fee of $3 for each mortgage recorded. These fees are paid to county treasurers on a monthly basis. County auditors credit $0.50 of each $3 fee to the county recorder's Records Perpetuation Fund. County auditors distribute the remaining $2.50 of the fee to the Auditor of State to be deposited in the state General Fund on a semiannual basis. The

Auditor of State distributes half of the amount collected to the Homeowner Protection Unit Account on a semiannual basis.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2006	$1,102,734
	FY 2007	$887,684
	FY 2008	$991,655
	FY 2009	$749,208
	FY 2010	$792,079

DISTRIBUTION: General Fund, Homeowner Protection Unit Account

STATE DOG TAX

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

REPEALED: The State Dog Tax was repealed by P.L 162-2006, effective July 1, 2006.

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:

	FY 2006
Excess collections from counties sent to State Dog Fund	$239,656

DISTRIBUTION: State Dog Fund

Beginning Fund Balance	48,864
Dog tag exp.	20
Ret. to County Dog Funds	12,154
Dist. to Purdue	138,173
Dist. to Co. GF	138,173
Ending Fund Bal.	0

NOTE: The State Dog Tax was repealed by P.L. 162-2006, effective July 1, 2006. 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. 10470-419300

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 2006	$2,126
	FY 2007	$1,913
	FY 2008	$4,119
	FY 2009	$1,855
	FY 2010	$1,719

DISTRIBUTION: General Fund

BOILER AND PRESSURE VALVE BOARD

BOILER INSPECTION

IC 22-12-6-6 ACCT. NO. 37720-422610
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	
Heating Surface Area (in sq. ft.)	Fee
0-100	$24
101-500	36
501-1,000	48
1,001-10,000	90
External inspections	
Heating Surface Area (in sq. ft.)	
0-50	$18
51-150	24
151 or more	40
Regulated Pressure Vessels (internal and external)	
Area (in sq. ft.)	
0-50	$15
51-150	30
151 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
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 User/Owner Inspection Certificate	$500
Application for Inspection Examination	$100
Annual Renewal of Inspector License	$25

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2006	$869,207
	FY 2007	$960,684
	FY 2008	$935,625
	FY 2009	$1,021,609
	FY 2010	$921,606

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF CORRECTION

FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS

IC 36-2-13-5.6; 11-8-8-21 ACCT. NO. 46825-429350

REVENUE BASE: County councils may pass an ordinance to charge sex offenders who are required to register in their counties a maximum fee of $50 each year and a maximum $5 fee each time offenders change their address. Counties keep 90% of all proceeds while Department of Correction (DOC) receives 10%. DOC may use this revenue to defray the cost of administering the Indiana Sex Offender Registry.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2008	$14,120
	FY 2009	$16,684
	FY 2010	$21,633

DISTRIBUTION: DOC, Sex and Violent Offender Administration Fund

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY – COUNTY SUPPORT

IC 11-10-2-3 ACCT. NO. 13750-420810
(Repealed, effective January 1, 2009)

REVENUE BASE: Between July 1, 2005 and December 31, 2008, the Department of Correction billed a county $60 per day when a court with juvenile jurisdiction in the county commited a female as a delinquent to a DOC juvenile facility. This did not include any charges for the cost of equipment and construction. Beginning January 1, 2009, DOC no longer charges counties a per diem for juveniles committed to DOC (P.L. 146-2008).

ADMINISTRATION: Department of Correction

REVENUE:	FY 2006	$10,625,828
	FY 2007	$4,779,596
	FY 2008	$8,828,685
	FY 2009	$4,741,161
	FY 2010	$2,350,399

NOTE: Revenues in FY 2006 through 2009 increased significantly because of changes in IC 4-24-7-2(b) which increased the payment of past due liabilities owed by counties or through the withholding of property tax replacement credits.

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11 Various accounts for DOC programs and facilities

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.
- The sale of meals prepared at the Correctional Industrial Complex to DOC employees.
- Sales of land and other assets.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2006	$239,232
	FY 2007	$1,548,135
	FY 2008	$3,690,931*
	FY 2009	$740,749
	FY 2010	$427,154

*During FY 2008, DOC reported sales revenue of $1,094,638 for land at the Plainfield Correctional Facility and $677,890 for land at the Indiana State Prison.

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5 ACCT. NO. 46270-420830; 429040;
210 IAC 7-1 472001; 472002

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 2006	$147,309
	FY 2007	$165,314
	FY 2008	$186,338
	FY 2009	$225,451
	FY 2010	$191,345

DISTRIBUTION: Inmate Trust Fund

OUT-OF-STATE OFFENDERS

IC 11-8-3-2 ACCT. NO. 48240

REVENUE BASE: The Department of Correction (DOC) may contract with any city, county, state, other state, or federal authority to incarcerate offenders. DOC may charge fees for its services equivalent to its costs.

Beginning March 2007, DOC contracted with the Arizona Department of Corrections to house up to 1,260 offenders who were incarcerated in Arizona facilities at the New Castle Correctional Facility. As of August 2008, all but 19 offenders from the Arizona DOC have been returned to Arizona.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2007	$2,524,416
	FY 2008	$13,158,980
	FY 2009	$599.680
	FY 2010	-0-

DISTRIBUTION: Department of Correction (to supplement food costs)

PLAINFIELD JUVENILE CORRECTIONAL FACILITY - COUNTY SUPPORT

IC 11-10-2-3 ACCT. NO. 13710-420810; 420840;
(repealed effective Jan. 1, 2009) 472001; 472002; 472007; 472450

REVENUE BASE: Between July 1, 2005 and December 31, 2008, the Department of Correction billed a county $60 per day when a court with juvenile jurisdiction

in the county commits a male as a delinquent to a DOC juvenile facility. This did not include any charges for the cost of equipment and construction. Beginning January 1, 2009, DOC no longer charges counties a per diem for juveniles committed to DOC.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2006	$41,586,734
	FY 2007	$24,235,098
	FY 2008	$36,755,574
	FY 2009	$24,130,848
	FY 2010	$10,338,250

NOTE: Revenues in FY 2006 through 2009 increased significantly because of changes in IC 4-24-7-2(b) which increased the payment of past due liabilities owed by counties or through the withholding of property tax replacement credits.

DISTRIBUTION: General Fund

PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS

IC 11-10-6 ACCT. NO. 71340-437701

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under the 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 2006	$7,813,657
	FY 2007	$7,200,385
	FY 2008	$6,106,209
	FY 2009	$5,143,636
	FY 2010	$6,014,627

*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. 17800 (all accounts)

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. Of the gross earnings, 10% is 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 2006	$598,704
	FY 2007	$746,845
	FY 2008	$1,354,718
	FY 2009	$1,064,306
	FY 2010	$770,000

DISTRIBUTION: Work Release-Study Release Subsistence Special Revenue Fund

CORONERS TRAINING BOARD

CORONERS TRAINING BOARD

IC 4-23-6.5; IC 16-37-1-9 ACCT. NO. 36110-420881; 429040

REVENUE BASE: If a local health department makes a charge for a certification of death, a $1.75 Coroners Continuing Education Fee* must be added to the established rate. The collected fees are transferred semiannually to the Treasurer of State.

*Prior to June 30, 2007, the Coroner's Continuing Education Fee was $1.

ADMINISTRATION: Coroners Training Board

REVENUE:	FY 2006	$403,943
	FY 2007	$318,825
	FY 2008	$505,549
	FY 2009	$572,229
	FY 2010	$788,062

DISTRIBUTION: Coroners Training and Continuing Education Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

INTEREST ON INDUSTRIAL LOANS

IC 5-28-9 ACCT. NO. 17470-137152; 137153; 137154; 420910

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, small business investment companies, and minority enterprise small business investment companies 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: Indiana Economic Development Corporation

REVENUE:		Interest	Loan Repayment
	FY 2006	$68,800	$205,707
	FY 2007	$64,820	$177,640
	FY 2008	$67,623	$1,125,174
	FY 2009	$23,146	$110,674
	FY 2010	$19,685	$168,174

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF EDUCATION

TEACHER LICENSING

IC 20-28-2 ACCT. NO. 51710-42710
515 IAC 1-2-19

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. Fee amounts are in the administrative rule.

ADMINISTRATION: Office of Educator Licensing and Development, Department of Education

REVENUE:		
	FY 2006	$1,080,976
	FY 2007	$1,055,085
	FY 2008	$1,018,150
	FY 2009	$1,236,701
	FY 2010	$1,238,588

DISTRIBUTION: General Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)

AIR PERMIT FEES

IC 13-17-8 ACCT. NO. 36220-421012 through 421044; 429040; 429072

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. The Title V Operating Permit Trust Fund finances 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 2006	$10,970,896
	FY 2007	$13,586,446
	FY 2008	$16,646,707
	FY 2009	$12,906,276
	FY 2010	$12,956,342

DISTRIBUTION: Title V Operating Permit Program Trust Fund

ASBESTOS-RELATED FEES AND PENALTIES

IC 13-17-6-2 ACCT. NO. 52610-421020 through 429072
326 IAC 18-1-9, 18-2-12

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 the Asbestos Trust Fund.

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

ADMINISTRATION: IDEM

REVENUE:	FY 2006	$445,550
	FY 2007	$456,079
	FY 2008	$533,241
	FY 2009	$434,298
	FY 2010	$395,175

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL CIVIL PENALTIES AND FEES

IC 13-14-12 ACCT. NO. 38730-421014 through 429072

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 the Environmental Mangement Special Fund.

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

ADMINISTRATION: IDEM

REVENUE:	FY 2006	$2,439,018
	FY 2007	$3,791,982
	FY 2008	$3,517,987
	FY 2009	$3,127,475
	FY 2010	$1,812,330

DISTRIBUTION: Environmental Management Special Fund

ENVIRONMENTAL PERMITS

IC 13-15-11; 13-18-10, 20; 13-20-21; 13-22-12 ACCT. NO. 36720-421046 through 429072

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 initial and renewal fees and NPDES fees. Hazardous waste permits have application and annual operation fees. Federal sources are also included in fund revenue.

RATE: $25 to $40,600

ADMINISTRATION: IDEM

REVENUE:

Permits	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
NPDES	$6,217,719	$6,097,071	$7,028,966	$1,646,607	$7,089,015
Solid waste/ Confined feeding	5,228,174	5,285,034	5,369,555	2,000,089	2,409,750
Hazardous waste	7,923,184	5,328,271	6,874,734	8,834,394	1,242,619
Total	$19,369,077	$16,710,376	$19,273,255	$12,481,090	$10,741,384

DISTRIBUTION: Environmental Management Permit Operation Fund

E-WASTE REGISTRATION FEE

IC 13-20.5 ACCT. NO. 49580-421196

Certain manufacturers of video display devices are subject to an initial registration fee of $5,000 with a $2,500 fee for each year thereafter. Registered manufacturers that fail to meet recycling goals are subject to variable recycling fees. If registration fees collected exceed the amount necessary for administration, IDEM must refund on a pro rata basis the amount of fees that exceeded administration expenses.

ADMINISTRATION: IDEM

REVENUE:		Registration Fees	Variable Fees
	FY 2010	$235,000	0

DISTRIBUTION: Registration fees are deposited in the Electronic Waste Fund. Variable fees are deposited in the Indiana Recycling Promotion and Assistance Fund.

HAZARDOUS WASTE REIMBURSEMENTS

IIC 13-25-4 ACCT. NO. 49535-421080 through 472007; 49552-417590 through 427472

REVENUE BASE: Reimbursements for state expenses incurred responding to hazardous waste; settlements from lawsuits to recover state expenditures; interest; $45 fee paid for certain underground storage tanks (UST); certain UST penalties; state appropriations; and federal grants.

RATE: $11.50 per ton.

ADMINISTRATION: IDEM

REVENUE:		
	FY 2006	$2,407,568
	FY 2007	$2,405,187
	FY 2008	$1,662,187
	FY 2009	$2,077,085
	FY 2010	$2,448,336

DISTRIBUTION: Revenue is deposited in the Hazardous Substances Response Trust Fund, which is used to finance contracts or cooperative agreements between the state and the federal government and to provide assistance to prevent or control the release of hazardous substances.

SOLID WASTE DISPOSAL FEES

IC 13-20-22 ACCT. NO. 34410-421350 through 472002; 34820-427467

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:		IDEM	IEDC	TOTAL
	FY 2006	$2,655,064	$2,654,691	$5,309,755
	FY 2007	$2,603,499	$2,603,499	$5,206,998
	FY 2008	$2,420,595	$2,438,038	$4,858,633
	FY 2009	$2,681,122	$2,706,679	$5,387,801
	FY 2010	$2,630,690	$2,463,241	$5,093,931

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund (Indiana Economic Development Corporation) 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.

UNDERGROUND PETROLEUM STORAGE TANK FEES

IC 13-23-12; 16-44-2 ACCT. NO. 52820-427465; 52710-421085 through 427465; 472002

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.

RATE: Annual registration fee -- $90 per underground petroleum storage tank; $245 per underground storage tank containing regulated substances other than petroleum; inspection fee -- $0.50/barrel.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:		
	FY 2006	$50,454,450
	FY 2007	$51,436,067
	FY 2008	$53,521,617
	FY 2009	$51,861,532
	FY 2010	$40,800,323

DISTRIBUTION: For underground storage tanks containing petroleum, $45 is deposited in the Excess Liability Trust Fund and $45 is deposited in the Petroleum Trust Fund. For tanks containing regulated substances other than petroleum, $200 is deposited in the Excess Liability Trust Fund and $45 is deposited in the Hazardous Substances Response Trust Fund. In addition, investments of inspection fee revenue and 50% of penalties are deposited into the Excess Liability Trust Fund.

WASTE TIRE MANAGEMENT FEES

IC 13-20-13; 13-20-21 ACCT. NO. 35310-421072 through 472002; 35320-427470 through 429072

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:

	Fee
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 2006	$1,276,602
	FY 2007	$1,768,241
	FY 2008	$1,512,794
	FY 2009	$1,637,054
	FY 2010	$1,607,450

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

VOLUNTARY REMEDIATION OF HAZARDOUS SUBSTANCES AND PETROLEUM

IC 13-25-5 ACCT. NO. 35710-42114 through 472007

REVENUE BASE: A person who desires to participate in the voluntary remediation program must submit a $1,000 application fee and pay oversight costs. The VRP provides a mechanism for site owners or operators to voluntarily enter an agreement with IDEM to clean up contaminated property.

ADMINISTRATION: IDEM

REVENUE:	FY 2006	$1,212,663
	FY 2007	$872,510
	FY 2008	$1,229,891
	FY 2009	$1,145,628
	FY 2010	$1,478,816

DISTRIBUTION: Voluntary Remediation Fund

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5 ACCT. NO. 62130-431510; 62110-431510

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 and Rehabilitative Services.

REVENUE:	FY 2006	$197,588
	FY 2007	$212,453
	FY 2008	$191,620
	FY 2009	$201,751
	FY 2010	$167,189

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FEES

ACCT. NO. 44190-422020

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

ADMINISTRATION: Division of Disability and Rehabilitative Services

REVENUE:	FY 2006	$57,013
	FY 2007	$0
	FY 2008	$0
	FY 2009	$0
	FY 2010	$0

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

DIVISION OF FAMILY RESOURCES

CHILD CARE LICENSURE

IC 12-17.2-6 ACCT. NO. 35910-422540; 429040

REVENUE BASE: 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 Resources 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 Resources

REVENUE:	FY 2006	$42,309
	FY 2007	$53,407
	FY 2008	$57,512
	FY 2009	$44,273
	FY 2010	$39,101

DISTRIBUTION: Division of Family Resources, Child Care Fund

WELFARE REPAYMENTS

IC 12-14-21 ACCT. NO. 13090-450510

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 Resources

REVENUE:	FY 2006	$0
	FY 2007	$0
	FY 2008	$0
	FY 2009	$0
	FY 2010	$0

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING CHARGES

IC 12-24-6 ACCT. NO.17590-422040; 429401; 12860-422040;12910-422040; 12920-422040; 12940-422040; 12960-422040; 12990-422040

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 year. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2006	$186,806
	FY 2007	$191,794
	FY 2008	$119,984
	FY 2009	$162,621
	FY 2010	$163,522

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14 ACCT. NO. 41650-422050; 41655-422050; 41660-422050; 41665-422050; 41670-422050; 41675-422050; 41685-422050

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or other state institution is liable for payment of the cost of treatment and maintenance in an amount to be fixed by the Division 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 2006	$98,864,964
	FY 2007	$72,293,930
	FY 2008	$38,505,630
	FY 2009	$39,328,362
	FY 2010	$35,615,594

*Prior-year numbers have been adjusted to reflect the revenues as reported on the general ledger trial balance.

DISTRIBUTION: Mental Health Fund

PROBLEM GAMBLING FEE

IC 4-35-8.8 ACCT. NO. 38610-41510; 38630-415420

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: $500,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2008	$0
	FY 2009	$1,000,000
	FY 2010	$1,000,000

DISTRIBUTION: Revenue is distributed to the Division of Mental Health and Addiction for the prevention and treatment of compulsive gambling related to slot machine wagering at pari-mutuel racetracks and gambling at riverboat casinos.

OFFICE OF MEDICAID POLICY AND PLANNING

NURSING FACILITY QUALITY ASSESSMENT

P.L. 182-2009, Sec. 486 ACCT. NO. 30010-580120
405 IAC 1-14.6-24

REVENUE BASE: In the current model approved by the Centers for Medicare and Medicaid Services, the amount of the Quality Assessment is based on a nursing facility's total annual patient days. Quality assessments of $10 per non-Medicare patient day are to be collected from nursing facilities with total annual patient days of less than 70,000 days. Facilities with annual patient days equal to or greater than 70,000 days will be assessed $2.50 per non-Medicare day. Local government-owned nursing facilities will be assessed $2.50 per non-Medicare patient day, as well. Nursing facilities that are continuing care retirement communities, hospital-based, or owned by the state are exempt.

ADMINISTRATION: Family and Social Services Administration, Office of Medicaid Policy and Planning

REVENUE:	FY 2006*	$327,593,943
	FY 2007	$108,347,633
	FY 2008	$103,375,539
	FY 2009	$96,537,856
	FY 2010	$98,770,567

* FY 2006 revenue includes retroactive collections for FY 2004 and FY 2005.

DISTRIBUTION: 80% used to leverage federal Medicaid matching funds to increase nursing facility reimbursement targeting specific uses. 20% General Fund to offset Medicaid costs incurred by the state. During periods of increased federal matching percentages, the distribution will be 60% for nursing facility reimbursement and 40% to the state General Fund.

COMMUNITY SERVICES QUALITY ASSURANCE FEE

IC 12-11-1.1-10 ACCT NO. 30010-580120
405 IAC 1-12-24

REVENUE BASE: Community residential facilities and intermediate care facilities for the developmentally disabled that are not operated by the state are assessed an amount that is based on total annual facility revenue. The assessment percentage applied to total annual revenue is 5.5% for the period January 1, 2008, through September 30, 2011. Beginning October 1, 2011, the assessment percentage applied to total annual revenue will be 6%. The assessment percentage may not exceed the percentage determined to be eligible for federal financial participation under federal law.

ADMINISTRATION: Family and Social Services Administration, Office of Medicaid Policy and Planning

REVENUE:	FY 2006	$15,657,323
	FY 2007	$17,129,397
	FY 2008	$16,983,209
	FY 2009	$15,117,903
	FY 2010	$17,521,390

DISTRIBUTION: Community Services Quality Assurance Fund

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3 ACCT. NO. 39220-422301; 429049

REVENUE BASE: Fees are paid by banks on an annual basis. Fees cover services and duties provided by the Department of Financial Institutions, including examinations. The fee for industrial loan and investment companies is the same as banks: $5,150 minimum fee to a maximum fee of $1,669,132 plus additional for excess assets over $40 billion.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
$0 - $10,000M	5,150		
10,001M - 15,000M	5,150 +	0.2938	$10,000M
15,001M - 25,000M	6,619 +	0.1175	15,000M
25,001M - 50,000M	7,794 +	0.09068	25,000M
50,001M - 100,000M	10,061 +	0.08356	50,000M
100,001M - 500,000M	14,239 +	0.08	100,000M
500,001M - 1,000,000M	46,239 +	0.078	500,000M
1,000,001M - 3,000,000M	85,239 +	0.0584075	1,000,000M
3,000,001M - 5,000,000M	202,054 +	0.045801	3,000,000M
5,000,001M - 10,000,000M	293,656 +	0.0419472	5,000,000M
10,000,001M - 20,000,000M	503,392 +	0.039307	10,000,000M
20,000,001M - 40,000,000M	896,462 +	0.0386335	20,000,000M
>40,000,001M	1,669,132+	0.036	40,000,000M

M = 1,000 Effective July 1, 2010 - June 20, 2011

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 2006	$3,164,304
	FY 2007	$3,647,342
	FY 2008	$4,114,073
	FY 2009	$4,329,950
	FY 2010	$4,489,053

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3; 28-1-20 ACCT. NO. 39220-422301; 422271

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

RATE: The following fees are collected annually with a $5,150 minimum fee and a maximum fee of $1,669,132 plus additional fees for assets over $40 billion.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
$0 - $10,000M	5,150		
10,001M - 15,000M	5,150 +	0.2938	$10,000M
15,001M - 25,000M	6,619 +	0.1175	15,000M
25,001M - 50,000M	7,794 +	0.09068	25,000M
50,001M - 100,000M	10,061 +	0.08356	50,000M
100,001M - 500,000M	14,239 +	0.08	100,000M
500,001M - 1,000,000M	46,239 +	0.078	500,000M
1,000,001M - 3,000,000M	85,239 +	0.0584075	1,000,000M
3,000,001M - 5,000,000M	202,054 +	0.045801	3,000,000M
5,000,001M - 10,000,000M	293,656 +	0.0419472	5,000,000M
10,000,001M - 20,000,000M	503,392 +	0.039307	10,000,000M
20,000,001M - 40,000,000M	896,462 +	0.0386335	20,000,000M
>40,000,001M	1,669,132+	0.036	40,000,000M

M = 1,000 Effective July 1, 2010 - June 30, 2011

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$49,346
	FY 2007	$47,896
	FY 2008	$40,928
	FY 2009	$9,331
	FY 2010	$9,435

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5 ACCT. NO. 39220-422302; 422329

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 2% of face value of check or $2.

RATE: Initial license is $600. Renewal fee is $600. An additional $250 is added to the renewal fee for each additional branch location. Total renewal fees for additional locations cannot exceed $2,000. The examination fee is set by the Department at $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$42,365
	FY 2007	$54,770
	FY 2008	$62,442
	FY 2009	$67,200
	FY 2010	$91,220

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203 ACCT. NO. 39220-422330

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 any amount in excess of the first $100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding calendar year and held more than 30 days. Examinations performed by the Department are $80 per hour. However, fee for examination is only charged on amount not offset by volume fees. There is a $20-per-day late exam fee penalty.

RATE: $12 per $100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$1,773,373
	FY 2007	$1,703,754
	FY 2008	$1,388,134
	FY 2009	$1,412,730
	FY 2010	$1,277,063

DISTRIBUTION: Financial Institutions Fund

CORPORATE FIDUCIARIES

IC 28-11-3; IC 28-14 ACCT. NO. 39220-422301; 429049

REVENUE BASE: Fees collected annually on total corporate assets as of December 31 of each year.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
$0-$20,000M	$5,150		
20,001M-50,000M	5,150	0.168	$20,000M
50,001M-100,000M	10,190	0.09508	50,000M
100,001M-500,000M	14,944	0.02113	100,000M
500,001M-1,000,000M	23,396	0.010564	500,000M
1,000,001M-10,000,000M	28,678	0.0021129	1,000,000M
> 10,000,001M	47,694	0.00184877	10,000,000M

M = 1,000 Effective July 1, 2010 - June 30, 2011

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3; 28-7-1 ACCT. NO. 39220-422301; 422272

REVENUE BASE: Credit unions. A group of seven Indiana residents that represent 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 fees are collected annually with a $660 minimum fee and a maximum fee of $293,656 plus additional fees for assets over $5 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
$0-$545M	600		
546M-1,000M	600 +	0.934066	$545M
1,001M-5,000M	1,025 +	0.922	1,000M
5,001M-10,000M	4,713 +	0.3074	5,000M
10,001M-50,000M	6,250 +	0.082	10,000M
50,001M-100,000M	9,530 +	0.0807	50,000M
100,001M-500,000M	13,565 +	0.08	100,000M
500,001M-1,000,000M	45,565 +	0.078	500,000M
1,000,001M-3,000,000M	84,565 +	0.0765	1,000,000M
3,000,001M-5,000,000M	237,565 +	0.0280455	3,000,000M
> 5,000,001M	293,656 +	0.0275	5,000,000M

M = 1,000 Effective July 1, 2010 - June 30, 2011

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$698,498
	FY 2007	$795,341
	FY 2008	$819,432
	FY 2009	$979,173
	FY 2010	$996,356

DISTRIBUTION: Financial Institutions Fund

DEBT CANCELLATION

IC 24-4.5-3-202 ACCT. NO. 39220-422302; 422329

REVENUE BASE: Any approved third party administrator who offers debt cancellation programs to depository institutions in Indiana.

RATE: The original license fee is $1,000. The renewal fee is $600 plus $10 per depository institution, with a $2000 maximum. There is a renewal late fee at $20 per day. The examination fee is set by the Department at $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2010	$3,960

DISTRIBUTION: Financial Institutions Fund

DEBT MANAGEMENT COMPANIES

IC 28-1-29 ACCT. NO. 39220-422302; 422329

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: There is a $600 flat fee for original purchase and renewal license. An annual renewal fee of $250 per location is also charged. The Department may make examinations annually, and the examination fee is set by the Department at $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$3,630
	FY 2007	$7,420
	FY 2008	$10,007
	FY 2009	$20,495
	FY 2010	$24,200

DISTRIBUTION: Financial Institutions Fund

GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS

IC 24-4.5-2; 24-4.5-3-202 ACCT. NO. 39220-422302; 422329

REVENUE BASE: Persons administering GAP plans.

RATE: Original license fee is $1,000. Renewal fee is $600 plus $10 per approved dealer, not exceeding a maximum of $2,000. There is a renewal late fee at $20 per day. Examinations performed by the Department are $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2010	$41,800*

*Prior to FY 2010, revenue was placed with revenue collected from Consumer Credit Entities.

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, FIRST MORTGAGE

IC 24-4.4 ACCT. NO. 39220-422302; 422329

REVENUE BASE: Any nondepository entity that makes first lien mortgages in their name as creditor and funds the loans with their own assets or their own line of credit.

Rate: The original and renewal license fees are $1,000. There is a renewal late fee of $20 per day. The examination fee is set by the Department at $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2010 $436,328*

*Prior to FY 2010, revenue was placed under Licensed Lenders.

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, INCLUDING SUBORDINATE LIEN MORTGAGE

IC 24-4.5-3-502, 503 ACCT. NO.39220-422302; 422329

REVENUE BASE: Any entity that is not a depository institution or licensed collection agency that lends money to another entity or person on a consumer purpose loan involving a subordinate lien mortgage or other secured or nonsecured consumer loan other than first lien mortgages.

RATE: The original and renewal license fees are $1,000. There is a renewal late fee of $20 per day. The examination fee is set by the Department at $80 per hour and may be offset by volume and license fees paid by or for the entity.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2010 $227,507*

*Prior to FY 2010, revenue was placed under Licensed Lenders.

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, SMALL LOAN LENDERS

IC 24-4.5-7 ACCT. NO. 39220-422302; 422329; 422302

REVENUE BASE: Any nondepository entity that engages in the business of small loan, short-term lending.

RATE: The original and renewal license fees are $2,000 plus $750 per additional Indiana location. There is a renewal late fee of $20 per day. The examination fee is set by the Department at $80 per hour and may be offset by license fees paid by the entity.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2010 $586,940*

*Prior to FY 2010, revenue was placed under Licensed Lenders.

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1 ACCT. NO. 39220-422304 through 422321; 422324

REVENUE BASE: The Department of Financial Institutions collects fees for the following: branch applications, bank holding company merger and acquisition fees, conversions, new charter fees, and change of control fees. Expenses are charged at a rate of $80 per hour 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.

RATE:*	Interim Institution	$2,000
	Financial Institution Formation	8,000
	Bank Holding Company Acquisition	5,000
	Change of Control	500
	New or Converted Credit Unions	**
	Mutual Hold Company Reorganization	1,000
	Establishment of Branch Trust Office	500
	Relocation of Main Office or Branch	500
	Merger	1,000
	Conversions S&L to Bank or Savings Bank	1,000
	Establishment of Nonqualifying Subsidiary	1,000
	Actual Expenses	80/hour
	Consolidation	1,000

*Effective July 1, 2010
**Percentage of annual fee based on number of months in existence in state fiscal year.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$60,163
	FY 2007	$75,778
	FY 2008	$93,385
	FY 2009	$120,800
	FY 2010	$64,900

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4 ACCT. NO. 39220-422302; 422329

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

RATE: Initial application is $1,000. Annual license renewal on March 31 is $600 plus $10 per agent, with a maximum of $2,000. Director of the Department may conduct an onsite examination at a fee of $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$25,353
	FY 2007	$29,400
	FY 2008	$48,255
	FY 2009	$63,840
	FY 2010	$44,850

DISTRIBUTION: Financial Institutions Fund

MORTGAGE LOAN ORIGINATORS

750 IAC 9-3-2 ACCT. NO. 39220-422302; 422329

REVENUE BASE: An individual engaged in the business of originating mortgage loans.

RATE: The original and renewal license fees are $50. The examination fee is set by the Department at $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2010	$97,350

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5 ACCT. NO. 39220-422302; 422303; 422329

REVENUE BASE: Persons, partnerships, associations, limited liability companies, or corporations that lend money on a deposit or pledge of personal property, or that deal in the purchase of personal property on the condition of selling the property back again at a specified price.

RATE: Each place of business pays $1,000 plus $500 per additional location for a license, with an annual renewal of $1,000 plus $500 per location. Pawnbrokers may be examined. Hourly exam fee is $80.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$98,725
	FY 2007	$89,730
	FY 2008	$90,565
	FY 2009	$96,075
	FY 2010	$124,415

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8; 24-7-2-6 ACCT. NO. 39220-422302; 422329

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

RATE: Initial license is $600. The renewal fee is $600 plus $250 fee for each place of business transacting rental purchase agreements as of January 31 of a given year, with a maximum of $10,000. The Department may collect an examination fee of $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2006	$42,395
	FY 2007	$43,715
	FY 2008	$43,195
	FY 2009	$61,945
	FY 2010	$64,455

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3 ACCT. NO. 39220-422301; 429049

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*

Trust Assets	Fees
$ 1- 5,000,000	$ 1,600
5,000,001-10,000,000	2,000
10,000,001-20,000,000	3,000
20,000,001-30,000,000	4,000
30,000,001-40,000,000	5,000
40,000,001-50,000,000	6,000
50,000,001-100,000,000	8,500
100,000,001-500,000,000	11,000
500,000,001-1,000,000,000	21,000
1,000,000,001 and over	21,000 plus $0.0022 per thousand on assets over $1 B

*Effective July 1, 2010 - June 30, 2011

ADMINISTRATION: Department of Financial Institutions

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

DISTRIBUTION: Financial Institutions Fund

ATHLETIC COMMISSION

IC 25-9 ACCT. NO. 43112-417460; 417595;
808 IAC 2-6-1 426080; 429011

REVENUE BASE: Licensing fees for mixed martial arts fighters, boxers, judges, timekeepers, trainers, seconds, physicians, matchmakers, managers, referees, and promoters. Taxes on gross receipts.

RATE:	Tax on gross receipts	5% of Gate
	Issuance/biennial renewal	
	Boxer, judge, timekeeper, trainer, seconds, & physician	$10
	Matchmaker & manager	$25
	Referee	$50
	Promoter	$100
	Restoration/late renewal penalty (up to 3 yrs)	$50*

*plus renewal fee

ADMINISTRATION: Indiana Gaming Commission (State Athletic Commission)

REVENUE:	FY 2006	$22,914
	FY 2007	$15,555
	FY 2008	$11,909
	FY 2009	$10,558
	FY 2010	$68,338

DISTRIBUTION: Athletic Commission Fund, General (amounts over $100,000 in ACF at end of fiscal year)

CHARITY GAMING LICENSE FEE

IC 4-32.2-3-4, 5; ACCT. NO. 35410-422810; 429011
4-32.2-4-4; 4-32.2-6

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity game 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, boards, sheets, or pads; other bingo supplies, devices, or equipment; or pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations -
First year: $50
Renewal: Based on adjusted gross revenue from allowable events held during the previous year, or on the adjusted gross revenue from the previous event if the qualified organization obtained a special one-time event license. Adjusted gross revenue is the total gross revenue less deductions for the cost of prizes, licensed supplies, license fees, advertising expenses, and up to $200 per day for facility rent. Gross revenue excludes revenue from winner-take-all drawings.

	Adjusted Gross Revenue		
Class	At Least	But Less Than	Fee
A	$ 0	$ 15,000	$ 50
B	15,000	25,000	100
C	25,000	50,000	300
D	50,000	75,000	400
E	75,000	100,000	700
F	100,000	150,000	1,000
G	150,000	200,000	1,500
H	200,000	250,000	1,800
I	250,000	300,000	2,500
J	300,000	400,000	3,250
K	400,000	500,000	5,000
L	500,000	750,000	6,750
M	750,000	1,000,000	9,000
N	1,000,000	1,250,000	11,000
O	1,250,000	1,500,000	13,000
P	1,500,000	1,750,000	15,000
Q	1,750,000	2,000,000	17,000
R	2,000,000	2,250,000	19,000
S	2,250,000	2,500,000	21,000
T	2,500,000	3,000,000	24,000
U	3,000,000		26,000

Distributors: $2,000
Manufacturers: $3,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		
	FY 2006	$4,040,482*
	FY 2007	$4,884,605
	FY 2008	$4,918,945
	FY 2009	$4,758,365
	FY 2010	$4,157,871

*Fee collections under old fee schedule.

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

CHARITY GAMING PENALTIES

IC 4-32.2-8 ACCT. NO. 35410-450610; 453901

REVENUE BASE: The Indiana Gaming Commission may impose a civil penalty upon a qualified organization or individual for each violation of a charity gaming statute, rule, or regulation of the Commission.

RATE: Not more than $1,000 for the first violation, $2,500 for the second violation, and $5,000 for each additional violation. The Commission may also impose an additional penalty of not more than $100 for each day the penalty goes unpaid.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2006	$99,575
	FY 2007	$31,774
	FY 2008	$38,079
	FY 2009	$79,870
	FY 2010	$73,974

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remainingin the Fund after (1) the cost of charity gaming administration is subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

RACETRACK GAMING OWNER'S FEES

IC 4-35-5-3, 4

REVENUE BASE: A pari-mutuel racetrack owner who applies for a license to conduct slot machine gaming at the owner's racetrack.

RATE:	Application fee:	Amount equal to the applicant investigation costs incurred by the Indiana Gaming Commission
	Initial license fee:*	$250 M**
	Renewal license fee (annual):***	$100 per slot machine operated by the licensee

*Valid for five years.
**Payable in two installments: (1) $150 M payable before 11-1-07; and (2) $100 M payable before 11-1-08.
***After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2008	$300,000,000
	FY 2009	$200,000,000
	FY 2010	$0

DISTRIBUTION: License fees were distributed to the Property Tax Reduction Trust Fund until 2009, and, beginning in 2009, are distributed to the state General Fund. Fees to cover investigation costs are distributed to the state General Fund.

RACETRACK GAMING OWNERSHIP TRANSFER FEE

IC 4-35-5

REVENUE BASE: A pari-mutuel racetrack owner who is the initial licensee to conduct slot machine gaming at the owner's racetrack who sells or relinquishes a controlling interest in the slot machine gaming license. The fee does not apply if the transfer: (1) is due to a bankruptcy, a receivership, or a debt adjustment initiated by or against the initial licensee or the substantial owners of the initial licensee; (b) is because the license is cancelled, terminated, or revoked by the Indiana Gaming Commission; (3) is because of the death of a substantial owner of the initial license; or (4) results in no gain or loss being recognized by the licensee as a result of the transfer for federal tax purposes.

RATE: $50 M per sale or transfer

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2008	$0
	FY 2009	$0

DISTRIBUTION: General Fund

RACETRACK GAMING SUPPLIER'S LICENSE FEE

IC 4-35-6 (repealed)

REVENUE BASE: A person who sells, leases, or contracts to sell or lease slot machines to a pari-mutuel racetrack owner who is licensed to conduct slot machine gaming at the pari-mutuel racetrack. (NOTE: After July 1, 2009, slot machine suppliers must be licensed riverboat gaming suppliers.)

RATE:	Application fee:	Amount established by the IN Gaming Commission
	Annual license fee:	$5,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2008*	$0
	FY 2009*	$0
	FY 2010	$0

*The Indiana Gaming Commission allowed licensed riverboat casino gaming suppliers to be suppliers to the racetrack slot machine operations.

DISTRIBUTION: General Fund

RACETRACK GAMING OCCUPATIONAL LICENSE FEE

IC 4-35-6.5

REVENUE BASE: A person employed in certain occupations at pari-mutuel racetracks where slot machine gaming is conducted.

RATE:	Application fee:	Amount established by the Gaming Commission
	Annual license fee:	Amount established by the Gaming Commission

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	Application Fee	Annual Lic. Fee	Replacement Lic. Fee
FY 2008	$38,475	$1,700	$0
FY 2009	$243,475	$64,885	$0
FY 2010	$44,563	$58,615	$0

DISTRIBUTION: General Fund

RACETRACK GAMING PENALTIES

IC 4-35-4-10

REVENUE BASE: Individuals who have been issued an owner's, supplier's, or occupational license by the Indiana Gaming Commission relating to slot machine gaming at pari-mutuel racetracks.

RATE: 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

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	License Holder	Voluntary Exclusions
FY 2008	$0	$0
FY 2009	$63,708	$0
FY 2010	$225,500	$18,742

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

REVENUE:

	Application Fee	Initial License Fee
FY 2006	$0	$1,000,000
FY 2007	$0	$0
FY 2008	$0	$0
FY 2009	$0	$0
FY 2010	$0	$0

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and license fees are deposited in the West Baden Springs Historic Hotel Preservation and Maintenance Fund.

RIVERBOAT GAMING SUPPLIER'S LICENSE FEE

IC 4-33-7

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: $7,500

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Application Fee	Annual License Fee
FY 2006	$15,000	$130,000
FY 2007	$10,000	$125,000
FY 2008	$35,000	$135,000
FY 2009	$20,000	$155,000
FY 2010	$20,000	$187,500

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OWNER'S FEES

IC 4-33-6

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 (annual):**	$ 5,000

*Valid for five years.
**After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Applic.Fee	Initial Lic. Fee	Renewal Lic. Fee
FY 2006	$0	$0	$45,000
FY 2007	$0	$0	$50,000
FY 2008	$0	$0	$50,000
FY 2009	$0	$0	$50,000
FY 2010	$0	$0	$40,000

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.

RIVERBOAT GAMING OWNERSHIP TRANSFER FEE

IC 4-33-4-21

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

RATE: $2 M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		Applic. Fee	Transfer Fee
	FY 2006	$175,000	$4,000,000
	FY 2007	$100,000	$0
	FY 2008	$150,000	$2,000,000
	FY 2009	$0	$0
	FY 2010	$50,000	$0

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and transfer fees are deposited in the state General Fund.

RIVERBOAT GAMING PENALTIES

IC 4-33-4-3; 4-33-4-8
68 IAC 6-3-2

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

Voluntary Exclusion List: A person who signs up with the Gaming Commission to be voluntarily excluded from the gaming areas of Indiana riverboat casinos and who violates the terms of the voluntary exclusion program by entering the gaming area of an Indiana riverboat casino.

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
	Voluntary Exclusion List:	Any jackpot or thing of value won as a result of a wager made by the voluntarily excluded person is forfeited to the Gaming Commission as a fine.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		License Holders	Voluntary Exclusions
	FY 2006	$532,836	$43,664
	FY 2007	$607,500	$63,431
	FY 2008	$1,045,707	$56,076
	FY 2009	$691,988	$83,569
	FY 2010	$623,200	$158,373

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE

IC 4-33-8
68 IAC 2-3-2; 2-3-3

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:		Application Fee	Annual Lic. Fee	Replacement License Fee
	FY 2006	$512,057	$523,950	$6,390
	FY 2007	$796,778	$499,750	$5,370
	FY 2008	$776,875	$608,508	$4,380
	FY 2009	$835,045	$691,096	$0
	FY 2010	$569,524	$713,975	$0

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8 ACCT. NO. 17500-422900

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

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

ADMINISTRATION: Department of Gaming Research

REVENUE:		
	FY 2006	$300,000
	FY 2007	$325,000
	FY 2008	$300,000
	FY 2009	$350,000
	FY 2010	$325,000

DISTRIBUTION: Department of Gaming Research

STATE DEPARTMENT OF HEALTH

ABORTION CLINIC LICENSE FEES

IC 16-21-2 ACCT. NO. 17610-423010
414 IAC 1-1-3

REVENUE BASE: An annual fee is charged on the basis of total annual surgical abortion procedures performed as reported to the State Department of Health on

the most recently filed annual abortion clinic report.

RATE:	Total Annual Procedures	Fee
	0 - 799	$500
	800 - 3,499	$1,000
	3,500 - 6,999	$2,000
	7,000 and above	$3,000

ADMINISTRATION: State Department of Health

REVENUE:		
	FY 2006	$6,500
	FY 2007	$7,000
	FY 2008	$8,982
	FY 2009	$7,500
	FY 2010	$7,000

DISTRIBUTION: General Fund

ADOPTION FEES

IC 31-19-2-8; 31-19-20 ACCT. NO. 31110-423020; 429040; 421099; 423293; 429378

REVENUE BASE: Fees are charged for each adoption application. The State Department of Health may also charge a reasonable fee to an adoptee seeking medical history information or a death certificate.

RATE:		
	Adoption History Fee	$20
	Putative Father Registry Fee	$50
	Adoption Medical History Search Fee	$25

ADMINISTRATION: State Department of Health

REVENUE:

	Adoption History	Putative Father	AMH Search Fee	Total
FY 2006	$38,136	$129,986	$751	$168,873
FY 2007	$61,966	$137,730	$470	$200,166
FY 2008	$66,660	$138,206	$272	$205,138
FY 2009	$64,399	$138,865	$296	$203,560
FY 2010	$57,979	$128,300	$239	$186,518

DISTRIBUTION: Adoption History Fund

AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES

IC 16-21-2 ACCT. NO. 12760-423030
414 IAC 1-1-2

REVENUE BASE: An annual fee is charged on the basis of total annual procedures performed as reported to the State Department of Health on the fourth-quarter utilization review report for ambulatory surgery centers.

RATE:	Total Annual Procedures	Fee
	0 - 799	$500
	800 - 3,499	$1,000
	3,500 - 6,999	$2,000
	7,000 and above	$3,000

ADMINISTRATION: State Department of Health

REVENUE:		
	FY 2006	$207,000
	FY 2007	$209,950
	FY 2008	$214,500
	FY 2009	$200,500
	FY 2010	$185,500

DISTRIBUTION: General Fund

ANATOMICAL GIFT PROMOTION DONATIONS

IC 16-19-3-26; 9-18-2-16 ACCT. NO. 46300-463010; 464402

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 and SDOH may deduct from the funds collected the costs incurred in implementing and administering the program and fund.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:		
	FY 2006	$155,139
	FY 2007	$91,148
	FY 2008	$89,050
	FY 2009	$82,741
	FY 2010	$100,514

DISTRIBUTION: Donate Life Indiana and Indiana Donation Alliance Foundation

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5 ACCT. NO. 34610-423050; 423180; 429040

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 2006	$106,668
	FY 2007	$116,634
	FY 2008	$129,974
	FY 2009	$113,055
	FY 2010	$86,106

DISTRIBUTION: Birth Problems Registry Fund

BIRTHING CENTER LICENSE FEES

IC 16-21-2 ACCT. NO. 17610-423060
414 IAC 1-1-4

REVENUE BASE: An annual fee is charged on the basis of total annual births as reported to the State Department of Health on the most recently filed annual birthing center report.

RATE:	Total Annual Deliveries	Fee
	0 - 799	$500
	800 - 3,499	$1,000
	3,500 - 6,999	$2,000
	7,000 and above	$3,000

ADMINISTRATION: State Department of Health

REVENUE:		
	FY 2006	$1,000
	FY 2007	$1,000
	FY 2008	$1,500
	FY 2009	$1,500
	FY 2010	$1,500

DISTRIBUTION: General Fund

DONATION ACCOUNT

ACCT. NO. 45990-463050; 472001

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:		
	FY 2006	$39,613
	FY 2007	$6,250
	FY 2008	$18,824
	FY 2009	$6,085
	FY 2010	$18,217

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2 ACCT. NO. 12760-423080

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:		
	1-50 beds	$200
	Each Additional Bed	10

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$541,701
	FY 2007	$499,713
	FY 2008	$541,337
	FY 2009	$527,577
	FY 2010	$456,299

DISTRIBUTION: General Fund

HOME HEALTH AGENCY FEES

IC 16-27-1 ACCT. NO. 12760-423090; 17610-423090
410 IAC 17-10-1

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 $250. Personal Services Agency annual license fees of $250 are included in this fund/center in FY 2008 and 2009.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$28,400
	FY 2007	$31,050
	FY 2008	$34,150
	FY 2009	$34,650
	FY 2010	$69,250

DISTRIBUTION: General Fund

PERSONAL SERVICES AGENCY

IC 16-27-4 ACCT. NO. 17610-423095

REVENUE BASE: A license is required for any personal services agency providing services in the state. There is an annual license fee of $250. Licensed home health agencies that offer personal services are not required to obtain a separate personal services agency license.

ADMINISTRATION: State Department of Health

REVENUE:* FY 2010 $63,650

*Included in Home Health Agency Fees in FY 2008 and FY 2009.

DISTRIBUTION: General Fund

HOSPICE FEES

IC 16-25-4 ACCT. NO. 12760-423100

REVENUE BASE: There is an annual license fee of $100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$8,100
	FY 2007	$8,200
	FY 2008	$8,500
	FY 2009	$9,000
	FY 2010	$8,800

DISTRIBUTION: General Fund

HOSPITAL LICENSE FEES

IC 16-21-2 ACCT. NO. 17610-423110
414 IAC 1-1-1

REVENUE BASE: An annual fee is charged on the basis of total operating expense as reported to the State Department of Health in the most recently filed hospital fiscal report.

RATE:	Total Operating Expenses	Fee
	0 - $49.99 M	$1,000
	$50 M - $99.99 M	$2,000
	$100 M - $199.99 M	$3,000
	$200 M - $299.99 M	$4,000
	$300 M and above	$5,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$262,600
	FY 2007	$267,000
	FY 2008	$273,500
	FY 2009	$283,000
	FY 2010	$294,350

DISTRIBUTION: General Fund

LEAD-BASED PAINT LICENSES AND FEES

IC 16-17-39.8 ACCT. NO. 54210-421300; 429040
326 IAC 23-2-8; 23-3-12; 23-4-15
410 IAC 32-2-9; 32-4-15; 32-3-12

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: $150 (every 3 years)
Project notification fee: $50
Training course approval application: $1,000
Rule awareness course: $500

ADMINISTRATION: State Department of Health*

REVENUE:	FY 2006	$13,800
	FY 2007	$30,050
	FY 2008	$2,383
	FY 2009	$20,336
	FY 2010	$49,550

DISTRIBUTION: Lead Trust Fund

*Function transferred to ISDH from IDEM in 2009.

MOBILE HOME PARKS

IC 16-41-27 ACCT. NO. 12760-423120

REVENUE BASE: The license fee for a mobile home park is $200 for the first 50 sites, plus $150 for each additional 50 sites. The fee is paid every four years. The State Department of Health may also impose enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$23,700
	FY 2007	$16,500
	FY 2008	$261,650
	FY 2009	$165,385
	FY 2010	$35,100

DISTRIBUTION: General Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3 ACCT. NO. 34710-423200; 421099; 429040

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of motor fuels sold at motor fuel outlets. The Department collects an annual registration fee of $50 for each motor fuel outlet. A late registration fee of $50 may also be imposed by the Department.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$162,200
	FY 2007	$158,900
	FY 2008	$163,250
	FY 2009	$160,700
	FY 2010	$165,100

DISTRIBUTION: Motor Fuel Inspection Fund

NEWBORN SCREENING FEE

IC 16-41-17 ACCT. NO. 31910-423130; 429040
410 IAC 3-3-7.1

REVENUE BASE: Laboratories pay a $30 fee for each baby tested. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$3,681,253
	FY 2007	$2,278,067
	FY 2008	$3,139,344
	FY 2009	$2,638,848
	FY 2010	$2,578,570

DISTRIBUTION: Newborn Screening Fund

PLAN REVIEW FEES

IC 16-19-5-1 ACCT. NO. 12760-423140; 17610-423140
410 IAC 6-12-17

REVENUE BASE: Plan review fees were promulgated by administrative rules in FY 2005. The fees are assessed for plan review activities and related services performed by the State Department of Health.

RATE:	Commercial on-site wastewater disposal facility	$200
	Community wastewater disposal facility	$700
	Mobile home parks or mobile home park additions	$300
	Ambulatory outpatient surgery center	$450
	Health facility	$150
	New hospitals or hospital additions	$550
	Remodeling existing hospitals	$300

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$138,450
	FY 2007	$131,700
	FY 2008	$151,050
	FY 2009	$141,066
	FY 2010	$103,050

DISTRIBUTION: General Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11 ACCT. NO. 17610-423150
412 IAC 2-1-14

REVENUE BASE: An annual $10 recertification fee is charged by the State Department of Health. A $10 late fee may also be assessed.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$35,375
	FY 2007	$34,287
	FY 2008	$33,270
	FY 2009	$32,814
	FY 2010	$29,323

DISTRIBUTION: State Department of Health

RADIOLOGIC TECHNOLOGIST LICENSE FEES

IC 16-41-35-29 ACCT. NO. 12760-423160

REVENUE BASE: The State Department of Health licenses radiological technologists. A license is $60, and the biennial renewal fee is not to exceed $60. Late renewals shall be assessed a penalty fee of $60.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$357,560
	FY 2007	$406,816
	FY 2008	$417,613
	FY 2009	$495,880
	FY 2010	$372,408

DISTRIBUTION: General Fund

RADON GAS CERTIFICATION FEES

IC 16-41-38 ACCT. NO. 33710-423170; 429040

REVENUE BASE: The 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 2006	$12,100
	FY 2007	$7,600
	FY 2008	$14,500
	FY 2009	$8,460
	FY 2010	$12,700

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11 ACCT. NO. 12760-423180

REVENUE BASE: Vital records search fees are $8. If the record is found, one certification would be furnished free of charge. 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 2006	$580,302
	FY 2007	$622,725
	FY 2008	$672,893
	FY 2009	$566,186
	FY 2010	$371,788

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10 ACCT. NO. 43710-423190; 429040

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 $10 per test kit. The state may charge a shipping charge of $6.50 to defray costs of mailing and shipping.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2006	$19,242
	FY 2007	$19,345
	FY 2008	$16,540
	FY 2009	$29,740
	FY 2010	$60,104

DISTRIBUTION: General Fund, Water Sample Revolving Fund

WEIGHTS & MEASURES FEES

IC 16-19-5-1 ACCT. NO. 47930-423220; 429040
410 IAC 12-2-1

REVENUE BASE: The Weights & Measures Program Metrology Laboratory calibrates and/or tolerance tests standards of mass, length, time, and volume. Public schools and local government agencies are exempt from the Metrology Laboratory fees.

RATE:	Standards of Mass:	$4-80 depending on size and procedure.
	Standards of Volume:	$10-100 depending on size and procedure.
	Standards of Length:	$20 per device tested + $4 per point tested.
	Special Tests not otherwise listed:	$15 per quarter hour.
	Cleaning of Standards:	$10 per quarter hour.

ADMINISTRATION: State Department of Health

REVENUE:*	FY 2006	$40,864
	FY 2007	$34,238
	FY 2008	$27,374
	FY 2009	$29,934
	FY 2010	$25,344

DISTRIBUTION: Weights & Measures Fund

HISTORICAL BUREAU

PUBLICATIONS FUND

IC 4-23-7.2-7 ACCT. NO. 44640-430991; 431120

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 2006	$29,852
	FY 2007	$27,214
	FY 2008	$27,708
	FY 2009	$65,818
	FY 2010	$15,244

*Includes investment prior to FY 2006. Beginning in FY 2006 the State Auditor, at the request of the State Budget Agency, no longer includes the investment portion of this account as revenue.

DISTRIBUTION: Publications Fund

DEPARTMENT OF HOMELAND SECURITY
DIVISION OF FIRE AND BUILDING SERVICES

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-12-6-7; 22-15-7 ACCT. NO. 37720-422510
675 IAC 12-3-8

REVENUE BASE: Buildings or structures containing theaters, opera houses, 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

Occupant Load	Fee
1-99	$ 99
100-499	134
500-999	168
1,000-4,999	203
5,000-9,999	237
10,000 or more	272

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

Special Event Endorsement
Inspection fee $99

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2006	$202,678
	FY 2007	$256,215
	FY 2008	$213,401
	FY 2009	$215,783
	FY 2010	$159,364

DISTRIBUTION: Fire and Building Services Fund

FIRE AND BUILDING SERVICES DEPARTMENT
INDUSTRIALIZED BUILDING SYSTEMS

IC 22-15-4 ACCT. NO. 37720-422551; 422552;
675 IAC 15-1.6 422556; 422670; 422680

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

RATE:

1. System plan review:	
(A) filing fee	$30
(B) residential, add a room or duplex[1]	$320
(C) commercial[2]	$505
2. System plan review (late filing):	
(A) filing fee	$55
(B) residential, add a room or duplex[3]	$525
(C) commercial[3,4]	$552
3. Addenda:	
(A) filing fee	$30
(B) residential, add a room or duplex	$85
(C) commercial[1,2]	$105
4. Addenda (late filing):	
(A) filing fee	$55
(B) residential, add a room or duplex	$140
(C) commercial	$165
5. Prototype Inspection Fees:	
First module unit’	$70
Second module unit	$85
Third module unit	$105
Each additional’	$130
6. Third-Party Inspection Fee (annual renewal):	$830 ($550)
7. State Seal of Acceptance:	$45 per label

8. Inspection and Monitoring Travel Fees:

(A) in or out-of-state	$45/hour/person
(B) plus mileage	Current Dept. of Admin. Rate

1 - $50 fee for each additional floor plan.
2 - $50 fee for each additional module unit.
3 - $100 fee for each additional floor plan
4 - $100 fee for each additional module unit..

ADMINISTRATION: State Building Commissioner

REVENUE:		
	FY 2006	$394,718
	FY 2007	$437,232
	FY 2008	$404,810
	FY 2009	$394,310
	FY 2010	$628,094

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-12-6-6; ACCT. NO. 37720-422530; 422554
675 IAC 12-3-2, 4, 11

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
	Plan Examination and Processing Fee:	
	Single code provision	$138
	Each additional unrelated code provision	$69
	On-Site Inspection:	$75
	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 2006	$5,189,569	$143,760
FY 2007	$4,900,539	$122,184
FY 2008	$5,268,886	$131,028
FY 2009	$3,755,227	$102,912
FY 2010	$2,548,076	$159,537

DISTRIBUTION: Fire and Building Services Fund. A portion may be deposited in the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6 ACCT. NO. 37720-422540

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 Resources to charge a $50 registration processing fee which is deposited in the Child Care Fund.)

REVENUE:	FY 2006	$32,781
	FY 2007	$34,100
	FY 2008	$35,950
	FY 2009	$32,883
	FY 2010	$36,232

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6; 22-13-2-13 ACCT. NO. 37720-422552
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 $35 to $1,000. Fee increases were effective 9/30/06.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2006	$123,711
	FY 2007	$482,799
	FY 2008	$586,914
	FY 2009	$394,310
	FY 2010	$354,112

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6 ACCT. NO. 37720-422560
675 IAC 12-3-5

REVENUE BASE: Regulated Explosives Magazine Permit Fees

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

REVENUE:	FY 2006	$26,662
	FY 2007	$26,632
	FY 2008	$34,116
	FY 2009	$40,260
	FY 2010	$41,792

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14; IC 22-12-6-6 ACCT. NO. 37720-422572 through 422574
675 IAC 12-3-3, 9, 10

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 more than 50	
	Fireworks display	$69
	Fireworks wholesale	$1,000
	Consumer retail tents - first location	$1,000
	Additioinal locations	$200

The Fire Marshal collects an annual registration fee of $1,000 for the first location and $200 for each additional location in a structure, and $500 for each additional sales location.

ADMINISTRATION: State Fire Marshal

REVENUE:

	Retailer	Wholesaler	Display
FY 2006	$202,678	$4,971	$57,054
FY 2007	$256,215	$2,208	$43,516
FY 2008	$213,401	$34,116	$59,109
FY 2009	$215,783	$40,260	$48,354
FY 2010	$374,900	$30,800	$51,462

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PUBLIC SAFETY FEE

IC 22-11-14-12 ACCT. NO. 12710-412010; 412099; 414300

REVENUE BASE: A person who acquires fireworks in a retail transaction is liable for the public safety fee on the transaction. The retailer shall collect the Public Safety Fee as an agent for the state. The Public Safety Fee is due before the end of 20th day after the end of the month in which the fee was collected. The fee is to be remitted to the Department of State Revenue on forms required by the Department.

RATE: 5% of the gross retail income received by a retail merchant in a retail unitary transaction of fireworks.

ADMINISTRATION: Compliance Division, Department of State Revenue.

REVENUE:	FY 2007	$2,434,514
	FY 2008	$2,657,414
	FY 2009	$2,500,623
	FY 2010	$2,405,925

This fee was established by P.L.187-2006, effective June 1, 2006.

DISTRIBUTION: General Fund

REDUCED IGNITION PROPENSITY STANDARDS FOR CIGARETTES

IC 22-14-7-21 ACCT. NO. 44152-422563; 429040

REVENUE BASE: A manufacturer must pay $800 to the State Fire Marshal to have brands of cigarettes certified for sale in the state. The Fire Marshal may adjust the fee every 3 years to ensure that the fee defrays the costs of oversight. Cigarette brands must be recertified every 3 years.

RATE: $800

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2010	$39,200

DISTRIBUTION: Reduced Ignition Propensity Standards for Cigarettes Fund

REGULATED LIFTING DEVICE AND REGULATED AMUSEMENT DEVICE PERMITS

IC 22-15-5, 7 ACCT. NO. 37720-422620
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.

RATE: Lifting Device Installation or Alteration Permit and Operating Cert. 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

DISTRIBUTION: Fire and Building Services Fund

UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM

IC 13-23-3 ACCT. NO. 37720-422600
675 IAC 12-12-4

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

RATE: Certificate issuance/renewal fee $25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2006	$4,675
	FY 2007	$7,300
	FY 2008	$7,475
	FY 2009	$7,456
	FY 2010	$8,100

DISTRIBUTION: Fire and Building Services Fund

HORSE RACING COMMISSION

EXCESS RACETRACK/RACINO ASSESSMENTS

IC 4-35-7-12 ACCT. NO. 12161-415420

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine adjusted gross receipts (AGR) during

the fiscal year to various horse racing purposes. Beginning in FY 2010, if 15% of slot machine AGR in a fiscal year exceeds the amount paid from slot machine AGR to horse racing purposes in the prior fiscal year increased by the percentage change in inflation as measured by the Consumer Price Index (CPI), the excess is distributed to the state General Fund.

ADMINISTRATION: Horse Racing Commission

REVENUE: FY 2010 $3,045,453

DISTRIBUTION: General Fund

GAMING INTEGRITY FEE

IC 4-35-8.7 ACCT. NO. 43910-472001

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: $250,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2008	$0
	FY 2009	$500,000
	FY 2010	$500,000

DISTRIBUTION: Gaming Integrity Fund.*

*Each racetrack owner conducting slot machine gaming is also required under a separate statute (IC 4-35-7-12) to pay the first $250,000 annually from a required slot machine AGR set-aside for various horse racing purposes into the Gaming Integrity Fund. A total of $500,000 was paid to the fund in FY 2009 and FY 2010 under this requirement.

PENALTIES

IC 4-31-13-1 ACCT. NO. 18920-450710; 453901; 453907; 453908

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 depend on type of violation, ranging from $100-$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2006	$38,915
	FY 2007	$26,891
	FY 2008	$52,723
	FY 2009	$71,718
	FY 2010	$48,670

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5 ACCT. NO. (not assigned yet)

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the pari-mutuel 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 2006	-0-
	FY 2007	-0-
	FY 2008	-0-
	FY 2009	-0-
	FY 2010	-0-

DISTRIBUTION: General Fund

RACETRACK/RACINO ASSESSMENTS

IC 4-31-11	ACCT. NO. 34320-415410 through 415614; 429378; 429379
IC 4-31-9-10	34330-415410 through 415614; 429378; 429379
IC 4-35-7-12	34340-415410 through 415614; 429378; 429379

REVENUE BASE: The breed development funds consist of revenue from breakage, outs tickets, slot machine adjusted gross revenue (AGR), and other miscellaneous fees. Breakage and outs tickets are generated from pari-mutuel wagering on horse races at Hoosier Park, Indiana Downs, and off-track betting facilities. 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. Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various horse racing purposes, including the breed development funds. Of the total amount paid, about 22.1% is directed to the Standardbred Development Fund, 17.7% to the Thoroughbred Development Fund, and 2.3% to the Quarter Horse Development Fund. (NOTE: In prior years, Riverboat Admission Tax revenue was distributed to the breed development funds. Under current statute, this distribution has been replaced by the distribution of slot machine AGR.)

ADMINISTRATION: Horse Racing Commission

REVENUE:

	Breakage/ Outs	Slot AGR/ Other	Total
FY 2006	$1,923,314		$1,923,314
FY 2007	$1,834,953		$1,834,953
FY 2008	$1,755,289		$1,755,289
FY 2009	$1,635,421	$24,367,934	$26,003,355
FY 2010	$1,340,743	$24,351,978	$25,692,721

DISTRIBUTION:

Source	Standardbred Fund (34320)	Thoroughbred Fund (34330)	Quarter Hourse Fund (34340)
Breakage	$281,444	$281,444	$26,651
Outs Tickets	$360,578	$360,578	$30,048
Slot Machine AGR	$12,787,568	$10,230,055	$1,334,355
TOTAL	**$13,429,590**	**$10,872,077**	**$1,391,054**

STALLION REGISTRATION

IC 15-19-2-8 ACCT. NO. 49010-423650; 423699

REVENUE BASE: The Indiana Horse Racing Commission 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:	Registration and Pedigree Fee*	150
	Late Registration Fee*	250

*2010 fees.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2006	$22,750
	FY 2007	$23,550
	FY 2008	$36,030
	FY 2009	$43,100
	FY 2010	$47,700

DISTRIBUTION: Standardbred Horse Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5 ACCT. NO. 18920-427582

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 2006	$15,000
	FY 2007	$15,000
	FY 2008	$15,000
	FY 2009	$15,000
	FY 2010	$15,000

DISTRIBUTION: General Fund

INDIANA CORN MARKETING COUNCIL

INDIANA CORN MARKET DEVELOPMENT

IC 15-15-12 ACCT. NO. 16120-464260

REVENUE BASE: An assessment of $0.005 per bushel is collected* on all corn sold in Indiana. The assessment may be imposed and collected on a quantity of corn only once and shall be collected by the first purchaser. The first purchaser of the corn shall deduct the assessment from the sum of money to be paid to the producer of the corn. The producer may secure a refund equal to the assessment amount deducted upon filing a written application within 180 days after the assessment is deducted.

ADMINISTRATION: Corn Marketing Council.

REVENUE:*	FY 2006	$44,423
	FY 2007	$46,791
	FY 2008	$750,343
	FY 2009	$0**
	FY 2010	$771,999**

*SEA 250-2007, effective July 1, 2007, changed the payment of this assessment from voluntary compliance to mandatory compliance with the entitlement of a refund for producers who file within 180 days of the assessment. This bill also added the E85 Sales Tax deduction reimbursement to the distribution and uses of the Indiana Corn Market Development Account.
**The Corn Market Development Council did not make a timely deposit to the State Budget Agency for FY 2009. The payment of $771,999 was made in early July and was credited to FY 2010.

DISTRIBUTION: Retail Merchant E85 Deduction Reimbursement Fund.

At the beginning of each fiscal year, the Corn Marketing Council must transfer to the Budget Agency for deposit in the Retail Merchant E85 Deduction Reimbursement Fund the amount of funds necessary to restore the Fund's balance to $500,000. The amount transferred must be deposited in the same manner as Sales and Use taxes.

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7 ACCT. NO. 53810-428620; 428630; 428635; 429040; 455160

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 a licensed station is $50.

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, Department of Agriculture

REVENUE:	FY 2006	$153,241
	FY 2007	$148,871
	FY 2008	$150,583
	FY 2009	$150,820
	FY 2010	$166,376

DISTRIBUTION: General Fund. P.L. 207-2007, effective July 1, 2007, provides that these license fees shall be deposited in the Grain Buyers and Warehouse Licensing Agency License Fee Fund.

GRAIN TESTING EQUIPMENT

IC 4-4-27 ACCT. NO. 53810-428625

REVENUE BASE: The Department of Agriculture 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: Department of Agriculture

REVENUE:	FY 2006	$8,550
	FY 2007	$7,067
	FY 2008	$7,880
	FY 2009	$7,780
	FY 2010	$7,970

DISTRIBUTION: General Fund. P.L. 207-2007, effective July 1, 2007, provides that these fees shall be deposited in the Grain Buyers and Warehouse Licensing Agency License Fee Fund.

INDIANA STATE MUSEUM

GOVERNORS' PORTRAITS FUND

IC 14-20-16-2 ACCT. NO. 48040-429650

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: Division of State Museums and Historic Sites

REVENUE:*	FY 2006	$2,321
	FY 2007	$2,256
	FY 2008	$2,999
	FY 2009	$1,887
	FY 2010	$0

*Includes investment prior to FY 2006. Beginning in FY 2006 the State Auditor, at the request of the State Budget Agency, no longer includes the investment portion of this account as revenue.

DISTRIBUTION: Governors' Portraits Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3 ACCT. NO. 37920-423910; 429011

REVENUE BASE: Bail agents and recovery agents.

RATE:	Bail Agents	Recovery Agents
Initial Exam	$100	$100
License	650	300
Biennial Renewal	650	300

ADMINISTRATION: Department of Insurance

REVENUE:	Fees	Fines
FY 2006	$310,260	$500
FY 2007	$19,294	-0-
FY 2008	$264,726	$400
FY 2009	$20,177	$2,000
FY 2010	$235,296	$17,700

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6 ACCT. NO. 11900-423920 through 423992;
760 IAC 1-27-4 36410-423920

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator.

RATE:	Licenses:	
	Insurance Producer:	
	Resident	$40 every 2 years
	Non-resident	$120
	Producer (Surplus lines)	$80 annually
	Limited Lines Producer	$40 every 2 years
	Administrator	$50 annually
	Consultant	$40 biennially
	Public Adjuster	$40 biennially

Agent/Limited Insurance Representative	$20 biennially
Duplicate Licenses	$10 each

Effective July 2007, license fee must be received every two years. New fees also applied.

ADMINISTRATION: Department of Insurance

REVENUE:		New License.	Renewals
	FY 2006	$1,798,878	$1,961,292
	FY 2007	$1,737,285	$1,128,337
	FY 2008	$1,847,592	$848,593
	FY 2009	$1,865,837	$1,425,129
	FY 2010	$1,753,864	$3,158,418

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY FEES

IC 27 ACCT. NO. 36410-423930 through 429382

REVENUE BASE: The Department of Insurance (DOI) assesses internal audit, filing certificate, retaliatory, and other processing fees.

ADMINISTRATION: Department of Insurance

REVENUE:		
	FY 2006	$1,285,607
	FY 2007	$1,583,222
	FY 2008	$2,137,886
	FY 2009	$5,664,206
	FY 2010	$5,401,027

Includes retaliatory fees, filing fees, and other fees.

Document	Fee
Articles of incorporation	$350
Amendment of articles of incorporation	$10
Filing of annual statement and consolidated statement	$100
Annual renewal of company license fee	$50
Withdrawal of certificate of authority	$25
Certified statement of condition	$5
Any other document required to be filed by this article	$25
Service of Process	$10
Copying and certifying the copy of any filed document	$10
Annual Internal Audit Fee -- domestic and foreign insurer and HMO	$1,000
Annual Internal Audit Fee -- assessment insurers, farm mutuals, and fraternal benefit societies	$250
Policy, rider, rule, rate, or endorsement filed with the state	$35

NOTE: Fee increases were effective July 1, 2007.

DISTRIBUTION: DOI Fund. Fees collected for service of process and copying are deposited in the General Fund.

MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE

IC 34-18-5 ACCT. NO. 48810-423940 through 429045

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 the Department of Insurance. 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:		Surcharges	Filing Fees	Total Revenue
	FY 2006	$132,995,493	$11,879	$133,007,372
	FY 2007	$155,648,032	$9,865	$155,657,897
	FY 2008	$143,987,285	$8,682	$143,995,946
	FY 2009	$130,114,351	$8,730	$130,123,081
	FY 2010	$124,585,228	$9,117	$124,594,908

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE PREMIUMS

IC 27-7-9 ACCT. NO. 51010-423960; 423940

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:		
	FY 2006	$1,180,633
	FY 2007	$1,268,602
	FY 2008	$1,855,341
	FY 2009	$1,682,476
	FY 2010	$1,470,050

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY CHARGES

IC 27-1-29.1 ACCT. NO. 50910-423980

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:	FY 2006	$341,465
	FY 2007	$448,203
	FY 2008	$462,112
	FY 2009	$215,575
	FY 2010	$134,715

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

TITLE INSURANCE FEES

IC 27-7-3.6-7 ACCT. NO. 54510-423980; 429040

REVENUE BASE: A person that purchases a title insurance policy must pay to the title insurer a $5.00 fee. The title insurer must pay to the Department of Insurance $3.00 of the fee for deposit in the Title Insurance Enforcement Fund. Effective July 1, 2008. First full-year collection was 2010.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2010	$581,168

DISTRIBUTION: Title Insurance Enforcement Fund

JUDICIARY

COURT ADMINISTRATION FEE

IC 33-37-5-27 ACCT. NO. 10470-424070; 420640

REVENUE BASE: This $5 fee is collected by the clerks from litigants filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. P.L. 122-2008 increased this fee from $3 to $5.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims courts forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2006	$1,467,744
	FY 2007	$2,639,960
	FY 2008	$3,191,193
	FY 2009	$4,707,064
	FY 2010	$5,542,155

DISTRIBUTION: General Fund

COURT FEES
(COURT OF APPEALS AND SUPREME COURT)

IC 33-24-8 ACCT. NO. 10210 (all accounts)

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collects a fee of $250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court; $125 for the filing of a Petition to Transfer to the Supreme Court and for an original action with the Supreme Court; and a $125 fee for the filing of a Petition for Review of a final judgment of the Tax Court. These filing fees are waived if the filing party is a governmental entity or the appeal, petition, or original action is being taken in forma pauperis.

The Clerk also collects an annual licensing fee of $115 from all active Indiana attorneys and $57.50 for all inactive Indiana attorneys. These fees are used to operate three agencies of the Supreme Court – the Disciplinary Commission, the Commission for Continuing Legal Education, 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, a replacement attorney card is $5, and a CD-ROM that contains the roll of active Indiana attorneys is $150. The Clerk collects $5 for emailing documents under 20 pages and $10 for emailing documents between 20 and 50 pages. Documents over 50 pages cannot be sent via email. The Clerk collects $20 for a CD containing documents under 50 pages; $30 for a CD containing documents with 50-80 pages; $40 for a CD containing documents with 80-120 pages; and $50 for a CD containing documents over 120 pages.

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

REVENUE:	FY 2006	$373,634
	FY 2007	$361,047
	FY 2008	$364,515
	FY 2009	$311,989
	FY 2010	$355,861

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-37-4 ACCT. NO. 10470-424020

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:	Type of Case	Rate	Code Cite
	Civil Cases	$100	33-37-4-4
	Small Claims	$35	33-37-4-6
	Probate	$120	33-37-4-7
	Felonies and Misdemeanors	$120	33-37-4-1
	Infractions	$70	33-37-4-2
	Local Ordinance Violations	$70	33-37-4-2
	Juvenile	$120	33-37-4-3

Deferred Prosecution for Misdemeanors	$120	33-37-5-17
Deferral Fee Moving Traffic Infractions	$70	34-28-5-1(h)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:		
	FY 2006	$52,649,990
	FY 2007	$52,568,710
	FY 2008	$59,392,207
	FY 2009	$61,651,422
	FY 2010	$55,806,897

DISTRIBUTION: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner according to IC 33-37-7-2, 4, 6:

- 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 according to IC 33-37-7-8:

- 55% of the court cost fees are deposited into the state General Fund.
- 20% are deposited into the county general fund.
- 25% of the fees are retained as the city or town share.

IC 33-37-7-9 specifies that on June 30 and December 31 of each year, $9,277,023 is to be transferred from the state General Fund to the following funds.

(1) 8.03% ($744,945) to the Family Violence and Victim Assistance Fund established under IC 12-18-5-2.
(2) 38.55% ($3,576,292) to the Indiana Judges' Retirement Fund established under IC 33-13-8.
(3) 2.56% ($237,492) to the Law Enforcement Academy Building Fund established under IC 5-2-1-13.
(4) 10.27% ($952,750) to the Law Enforcement Training Fund established under IC 5-2-1-13.
(5) 11.93% ($1,106,749) to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40.
(6) 19.49% ($1,808,092) to the Motor Vehicle Highway Account.
(7) 0.25% ($23,193) to the Fish and Wildlife Fund established by IC 14-22-3-2.
(8) 1.63% ($151,215) 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.
(9) 7.29% ($676,295) to the DNA Sample Processing Fund.

Also on June 30 and December 31 of each year, $2.7 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-40-6-1.

DNA SAMPLE PROCESSING FEE

IC 33-37-5-26.2 ACCT. NO. 10470-424060; 420630

REVENUE BASE: This $2 fee is collected by the clerks from persons convicted of a felony or misdemeanor, found to have committed an infraction or ordinance

violation, or required to pay a pretrial diversion fee in trial courts and city and town courts.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the DNA Sample Processing Fund.

REVENUE:	FY 2006	$348,655
	FY 2007	$854,293
	FY 2008	$1,109,818
	FY 2009	$1,251,787
	FY 2010	$1,338,116

DISTRIBUTION: General Fund

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2 ACCT. NO. 17770 (all accounts)

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 2006	$102,219
	FY 2007	$87,057
	FY 2008	$37,677
	FY 2009	$3,459
	FY 2010	-0-

DISTRIBUTION: State Public Defender; General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25 ACCT. NO. 17040-424040; 451501

REVENUE BASE: This $1 fee is collected by the clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the Judicial Branch Insurance Adjustment Account.

REVENUE:	FY 2006	$1,022,947
	FY 2007	$1,032,699
	FY 2008	$1,091,238
	FY 2009	$1,162,892
	FY 2010	$1,216,480

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

JUDICIAL SALARIES FEE

IC 33-37-5-26 ACCT. NO. 10470-424050

REVENUE BASE: Under 33-38-5-8.1, the salaries of court officers (judges and prosecuting attorneys) can be changed by the legislative act of increasing the specific salaries that are in statute or by the administrative act of the budget director increasing their salaries by the same percentage as state employees in the executive branch who are in the same or a similar salary bracket.

When the salaries of court officers are increased based on the percentage increase of state employees, the judicial salaries fee is increased. This fee is collected by the clerks from litigants filing civil cases and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. An $18 fee is charged in civil filings and in criminal and infractions cases when a defendant is convicted. A $13 fee is charged to persons filing small claims cases.

ADMINISTRATION: Fee revenue is split between state and local units depending on type of court. Clerks of circuit court forward 100% of the Judicial Salaries Fee to the State Auditor. City and town court clerks and Marion County small claims courts forward 75% of the fee revenue to the State Auditor and retain 25% of the fee revenue. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2006	$8,992,875
	FY 2007	$12,677,375
	FY 2008	$15,117,073
	FY 2009	$17,111,902
	FY 2010	$16,047,608

DISTRIBUTION: General Fund

PUBLIC DEFENSE ADMINISTRATION FEE

IC 33-37-5-21.2 ACCT. NO. 10470-424080; 429040

REVENUE BASE: A $3 fee is collected by clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. (Note: Prior to July 1, 2005, this fee was the Judicial Administration Fee. HEA 1113 - 2005 renamed it.)

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion

County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2006	$2,383,025
	FY 2007	$2,824,629
	FY 2008	$3,130,205
	FY 2009	$3,311,531
	FY 2010	$3,518,331

DISTRIBUTION: General Fund

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-38-9 ACCT. NO. 10200 (all accounts)

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

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 2006	$11,557
	FY 2007	$14,702
	FY 2008	$10,378
	FY 2009	$8,591
	FY 2010	$7,967

DISTRIBUTION: General Fund

REIMBURSEMENTS FROM COUNTIES FOR SALARY SUPPLEMENTS OF TRIAL COURT JUDGES

IC 33-38-5-6; IC 36-2-5-14; IC 36-3-6-3 ACCT. NO. 10250 (all accounts)

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: State Auditor

REVENUE:	FY 2006	$1,180,585
	FY 2007	$1,187,327
	FY 2008	$1,207,817
	FY 2009	$1,163,973
	FY 2010	$1,189,197

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23 ACCT. NO. 17120-424110; 451092

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 Department of Health administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2006	$29,891
	FY 2007	$24,804
	FY 2008	$24,896
	FY 2009	$80,337
	FY 2010	$35,212

DISTRIBUTION: Sexual Assault Victims Assistance Fund

COURT FEES DEPOSITED INTO THE STATE USER FEE FUND

IC 33-37-9 ACCT. NO. 47130-424120; 453902

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 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 33-37-5-9.)

(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 $200 fee. (See IC 33-37-5-10.)

(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 other half is deposited in the County Child Advocacy Fund established under IC 12-17-17. The fee is $100. (See IC 33-37-5-12.)

(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 33-37-5-13.)

(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 33-37-5-14.)

(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 33-37-5-18.)

(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 33-32-5-1.)

(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, 2011. (See IC 33-37-5-21.)

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

REVENUE:	FY 2006	$9,498,948
	FY 2007	$9,280,884
	FY 2008	$9,705,836
	FY 2009	$10,226,736
	FY 2010	$10,098,191

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% ($192,942) is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% ($108,449) is deposited into the Drug Interdiction Fund established under IC 10-11-7-1.
- 4.68% ($60,278) is deposited into the Drug Prosecution Fund established under IC 33-39-8-6.
- 5.62% ($72,385) is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% ($289,413) is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% ($102,782) is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% ($261,721) is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- 15.53% ($200,026) is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

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

The amount that was deposited in the Judicial Technology and Automation Project Fund between FY 2006 and FY 2010 is shown below.

REVENUE:	FY 2006	$7,039,496
	FY 2007	$7,166,376
	FY 2008	$7,167,670
	FY 2009	$6,869,244
	FY 2010	$6,763,851

Effective July 1, 2009, clerks of circuit and municipal courts deposit the state share of the automated record keeping fee in the Homeowner Protection Unit

Account established by IC 4-6-12-9 for actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1.

For FY 2010, $1,412,176 in revenue from automated recordkeeping fees was deposited in the Homeowner Protection Unit Account prior to being deposited in the State User Fee Fund.

DEPARTMENT OF LABOR

EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40 ACCT. NO. 35510-450810; 453906

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties depend 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 2006	$177,018
	FY 2007	$318,969
	FY 2008	$260,237
	FY 2009	$175,514
	FY 2010	$227,753

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 22-8-1.1-45-48 ACCT. NO. 40810-424315

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the INSafe's programs of occupational health and safety if the balance of the INSafe 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 by self-insured employers.

ADMINISTRATION: INSafe

REVENUE:	FY 2006*	-0-
	FY 2007*	-0-
	FY 2008*	-0-
	FY 2009	$1,203,115
	FY 2010*	-0-

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

DISTRIBUTION: INSAFE Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

Indiana Rules of Court

REVENUE BASE: The fee for the bar examination is $250. Reexamination is $250; it goes up to $500 after 15 days. The fee for admission on a foreign license is $800*, $50 is the annual renewal fee, with late fees of $25 after 30 days but before 45 days, $50 from 45 to 60 days, $100 after 60 days. Each consecutive year late an additional $100 will be charged. 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, with late fees of $25 after 30 days but before 45 days, $50 from 45 to 60 days, and $100 after 60 days. Each consecutive year late, an additional $100 is charged. A business counsel license is $800* per license.

*State Board of Law Examiners retains $500, and $300 goes to the National Conference of Bar Examiners for investigation of application.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Exam fee	$210,510	$248,500	$237,250	$240,250	$251,500
Foreign lic. fee	43,750	37,150	46,950	39,250	34,924
Prof. Corp. fee	13,980	45,820	44,800	45,380	42,655
Ltd. Liability Corp.	3,910	9,850	11,440	13,730	17,590
Ltd. Liability Partnership fee	8,550	13,690	13,690	14,690	12,110
Interest	18,715	37,783	20,728	2,762	2,219
Q&A	675	575	425	1,483	375
Miscellaneous	515	336	481	188	571
Bus. Counsel Lic. fee	3,850	6,050	4,600	6,000	4,950
Total	$304,455	$399,794	$380,364	$363,733	$366,894

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5 ACCT. NO. 10160-430531; 431210

REVENUE BASE: Prices of 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:	2009 Acts (cd-rom)	$30
	2009 Indiana Code (DVD)	$25
	Indiana Register (cd-rom)	$60/yearly subscription
	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
	Tax and Revenue Handbook	$20/copy
	Printed bills, copies of other materials	$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2006	$43,408
	FY 2007	$45,110
	FY 2008	$27,816
	FY 2009	$61,171
	FY 2010	$20,461

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11 ACCT. NO. 39410-424610; 429040
590 IAC 5-3-3

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Library Certification Board. The fee for regular certification is $50, and the fee for each temporary certificate is $10.

ADMINISTRATION: Library Certification Board

REVENUE:	FY 2006	$82
	FY 2007	$120
	FY 2008	$135
	FY 2009	$5,570
	FY 2010	5,570

*Certification fees were increased in May 2008, which is reflected by the increase in FY 2009 revenues.

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

LOBBY REGISTRATION

IC 2-7-2 ACCT. NO. 10140-424710; 430531; 462200

REVENUE BASE: Lobbyists are required to register with the Lobby Registration Commission the later of either January 15 of each year or within 15 days after a person becomes a lobbyist.

RATE: The annual registration fee is $100. If the lobbyist is employed by a nonprofit organization, the fee is $50. A late fee up to $100 is charged for each day after the deadline that a lobbyist does not register (up to $4,500).

ADMINISTRATION: Lobby Registration Commission

REVENUE:	FY 2006	$160,209
	FY 2007	$145,594
	FY 2008	$193,204
	FY 2009	$177,496
	FY 2010	$166,465

DISTRIBUTION: General Fund

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

SALES DISCLOSURE FILING

IC 6-1.1-5.5 ACCT. NO.48070-424810

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. The filing fee is $10.

ADMINISTRATION: Department of Local Government Finance

REVENUE:

	Assessment Training & Admin. Fund	General Fund	Total
FY 2006*	$882,072	$200,994	$1,083,066
FY 2007	$836,448	--	$836,448
FY 2008	$864,953	--	$864,953
FY 2009	$710,386	--	$710,386
FY 2010	$767,751	--	$767,751

*FY 2006 includes some amounts that were collected at the county level before July 1, 2005. 80% of the state's share was deposited into the state General Fund.

DISTRIBUTION: State Assessment Training and Administration Fund.

$5 of the total fee is retained by the county and deposited into the county's sales disclosure fund. The remaining $5 is deposited into the State Assessment Training and Administration Fund.

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3 ACCT. NO. 48170-424320; 425980

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 2006	$2,705
	FY 2007	$2,575
	FY 2008	$3,481
	FY 2009	$5,155
	FY 2010	$4,035

DISTRIBUTION: Mine Safety Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1; 9-29-7 ACCT. NO. 40120

REVENUE BASE: Prior to FY 2008, if an abandoned vehicle was valued at over $500 and was not claimed, it could be sold. The purchaser of an abandoned

vehicle was required to purchase a bill of sale for a fee of $6. P.L. 191 (2007) removed the Bureau of Motor Vehicles (BMV) from the disposition of abandoned vehicles and repealed the Abandoned Vehicle Fund.

Cities of the first, second, third class, towns, and counties could elect to sell and keep revenues from the vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27).

P.L. 191 (2007) removed the BMV from the disposition of abandoned vehicles and repealed the Abandoned Vehicle Fund.

ADMINISTRATION: BMV

REVENUE:	FY 2006	$570,061
	FY 2007	$672,471
	FY 2008	-0-
	FY 2009	-0-
	FY 2010	-0-

DISTRIBUTION: All revenue collected by the BMV was paid into the Motor Vehicle Highway Account.

ALTERNATIVE FUEL DECALS

IC 6-6-2.1 ACCT. NO. 50510-414600; 414300; 41920-414200; 30124-414400

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: Motor Vehicle	Annual Fee
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, 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; 9-13-2-42 ACCT. NO. 30138-425008

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: Secretary of State

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

BOAT DEALERS LICENSES

IC 9-31-4 ACCT. NO. 44252-450920; 472001

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.

RATE:	Class A Dealer (more than one business location)	
	1-year	$30 + $10 for each addl. location
	2-year	$60 + $20 for each addl. location
	Class B Dealer (one business location)	
	1-year	$20
	2-year	$40
	Dealer plates	$10
	Dealer special permits	$10
	Duplicate plates	$1
	Replacement plates	No charge
	Mailing fees	No charge

ADMINISTRATION: Secretary of State (Prior to July 1, 2008, administered by the Bureau of Motor Vehicles.)

REVENUE:	FY 2009	$2,050
	FY 2010	$2,710

DISTRIBUTION: Dealer Compliance Fund

COMMERCIAL DRIVERS LICENSES

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

ACCT. NO. 30138-425008; 40910-425283; 50210-425284

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) being designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding.

RATE: Testing for a commercial driver's license (CDL) began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued CDL by April 1, 1992.

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

Fees:	Total Fee
1. 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

A CDL is not required for 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.

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: Fees are distributed among the Motor Vehicle Highway Account, the License Branch Fund, the State Motor Vehicle Technology Fund, Crossroads 2000 Fund, and the Anti-Terrorism Fund as follows:

	MVH	LBF	Technology Fund	Cross-roads	Anti-Terrorism
4-year CDL	$15.00	$14.50	$0.50		
Amended 4-year CDL	1.50	5.75	0.50	1.00	1.25
CDL Learner's Permit	10.00	5.50	0.50		
Dup/Upgrade CDL Learner's Permit	2.00	5.50	0.50	2.00	

CDL Transactions/Distributions

	FY 2008	FY 2009	FY 2010
Transaction Total	83,442	88,660	70,863
MVH (30138)	$964,132	$1,059,974	$824,866
LBF (40910)	$924,097	$1,017,354	$799,728
Technology (50210)	$41,722	$44,331	$35,433
Crosssroads 2000 (42420)	$15,898	$14,943	$13,587
Anti-Terrorism (37110)	$17,548	$16,476	$15,409
Total	$1,963,397	$2,153,078	$1,689,023

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16 ACCT. NO. 30138-425003

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. Any court may suspend one-half of each applicable court cost (including fees) for which a person is liable due to a traffic violation if the person enrolls in and completes a defensive driving school conducted by an agency of the state or local government.

RATE: The BMV receives $10 for each student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2006	$234,898
	FY 2007	$185,510
	FY 2008	$548,430
	FY 2009	$631,939
	FY 2010	$559,940

DISTRIBUTION: Motor Vehicle Highway Account

DRIVER TRAINING SCHOOLS

IC 5-2-6-3; 5-2-6.5 ACCT. NO. 30138

REVENUE BASE: There is a driver training school registration fee of $100 and a fee of $10 for each instructor. Fees are renewed annually on or before June 30.

ADMINISTRATION: Criminal Justice Institute after December 31, 2008

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR BOAT REGISTRATION

IC 9-29-15; 9-31-1-6; 9-31-3 ACCT. NO. 36010-425267; 429072; 36020-425267; 425266; 36030-425267; 429072; 39720-425670; 425266

REVENUE BASE: Every motor boat and non-motorized sailboat on the waters of this state must pay the Watercraft Excise Tax, the DNR Fee, and the Lake and River Enhancement (LARE) Fee. Motor boats must also be registered and numbered.

RATE:

	Fees to BMV	Fees to DNR	Total Fees
One-Time Title Fees			
Titles	$ 8.00	$ 7.00	$15.00
Repossession	15.00	0.00	15.00
Corrections	15.00	0.00	15.00
Duplicate	8.00	7.00	15.00
HIN Application	10.50	0.00	10.50
Delinquent Fee	12.00	8.00	20.00
One-Time Registration Fees			
Class 1 – Less than 13 ft.	$ 4.00	$12.00	$16.00
Class 2 – 13 to 26 ft.	4.00	14.00	18.00
Class 3 – 26 to 40 ft.	4.00	17.00	21.00
Class 4 – over 40 ft.	4.00	22.00	26.00
Annual Registration Fees			
DNR Fee	$ 0.00	$ 5.00	$ 5.00
LARE Fee*	0.00	All	5.00-25.00
Duplicate/Correction	1.00	0.00	1.00
Replacement Decal	3.00	0.00	3.00

*LARE Fee ranges from $5.00 to $25.00 based on value of boat.

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

REVENUE:

	All Title/Reg. Except LARE	LARE Fees	Total
FY 2006	$1,827,810	$2,922,245	$4,750,055
FY 2007	$1,642,463	$2,936,150	$4,578,613
FY 2008	$1,485,590	$3,728,386	$5,213,976
FY 2009	$1,371,370	$2,750,965	$4,122,335
FY 2010	$1,043,989	$2,819,068	$3,863,057

DISTRIBUTION: All fees to BMV go into the Motor Vehicle Highway Account, Crossroads 2000 Account, State License Branch Fund, and/or the Technology Fund.

All fees going to DNR are first used to cover the employer's portion of the Conservation and Excise Officers Retirement Fund. The remainder, except for

the LARE Fee, is for boating enforcement.

2/3 of LARE fees goes into the LARE Fund and is used for lake and river enhancement projects, and 1/3 goes into the Conservation Officers Marine Enforcement Fund and is used for marine enforcement efforts.

NOTE: The LARE Fee was increased and the Conservation Officers Marine Enforcement Fund was created effective 7/1/03. However, BMV did not begin collecting the new fee until 1/1/04.

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9 ACCT. NO. 30138-425008

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.

Type of License	Fee	Type of License	Fee
Amended/Dupl License: Oper, Chauf, P.P. Chauf	$10.00	Motorcycle end. chauf 2 yr. (85+)	5.00
Chauffeur License 2 yr. (85+)	9.00	Motorcycle endorse chauf 6 yr.	15.00
Chauffeur License 6 yr.	27.00	Motorcycle learner permit	9.00
Publ. passenger chauff (4 yr.)	18.00	Motorcycle lic. 2 yr. (85+)	7.00
Delinquent license renewal	5.00	Motorcycle lic. 3 yr. (75-85)	11.00
Identification 6 yr.	13.00	Motorcycle license 4 yr.	14.00*
Identification special 6 yr.	10.00	Motorcycle lic 6 yr. (under 75)	21.00
Learner permit	9.00	Motorcycle temp learner	9.00
Learner permit dupl/amended	9.00	Operator 2 yr. (85+)	7.00
Motorcycle endorse 2 yr. (85+)	5.00	Operator 3 yr. (75-85)	11.00
Motorcycle endorse 3 yr. (75-85)	6.00	Operator lic (probationary)	16.00
Motorcycle endorse 4 yr.	10.00	Operator license 6 yr.	21.00
Motorcycle endorse 6 yr.	15.00		

*PL 184-2007 provided the following changes to operator's licenses to comply with the Federal ID Act.

"An operator's license issued:

(1) after May 14, 2007, and before Jan. 1, 2008, expires at midnight on the birthday of the holder that occurs five years following the date of issuance;

(2) after Dec. 31, 2007, and before Jan. 1, 2009, expires at midnight on the birthday of the holder that occurs four years following the date of issuance; and

(3) after Dec. 31, 2008, expires at midnight on the birthday of the holder that occurs six years following the date of issuance.

(c) Notwithstanding IC 9-29-9-2, the fee for an operator's license issued under IC 9-24 is:

(1) $7.50 for an operator's license issued after May 14, 2007, and before Jan. 1, 2008;

(2) $6 for an operator's license issued after Dec. 31, 2007, and before Jan. 1, 2009; and

(3) $9 for an operator's license issued after Dec. 31, 2008.

(d) An additional fee, other than a fee set forth in subsection (c), that is assessed or collected by the Bureau under IC 9-16 or IC 9-29-3-19 for the issuance of an operator's license after May 14, 2007, and before Jan. 1, 2009, shall be at the rate set forth in:

(1) a statute; or

(2) a rule adopted under IC 4-22-2;

as of May 14, 2007."

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account, Crossroads 2000 Fund, BMV

Technology Fund, Anti-Terrorism Fund, State License Branch Fund.

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1 ACCT. NO: 36510-425005

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.

RATE: The fee for the reinstatement of a driving license that was suspended for noncompliance is as follows:

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

Courts may waive a driver's license reinstatement fee if:

(1) the person who owes the fee is indigent;
(2) the person who owes the fee has proof of future financial responsibility; and
(3) waiver of the fee is appropriate in light of the person's character and the nature and circumstances surrounding the suspension of the person's license.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2006	$9,563,970
	FY 2007	$8,171,955*
	FY 2008	$7,057,145*
	FY 2009	$6,379,695*
	FY 2010	$6,314,900

*Represents corrections due to BMV reporting changes beginning in FY 2007. The original numbers listed in prior editions of the Handbook were subsequently changed by the BMV and are reflected here for FY 2007, FY 2008, and FY 2009.

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:

From the fee for reinstatement after...	
a first suspension	$120
a second suspension	$195
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. 30138-425006

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 2006	$1,954,761
	FY 2007	$190,440
	FY 2008	$681,637
	FY 2009	$117,071
	FY 2010	$102,510

DISTRIBUTION: Motor Vehicle Highway Account

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29 See Table for Account Numbers

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, and 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: See following table.

Classification	Weight (in lbs.)	Fee
Passenger Car		$ 21.05
Motorcycle		26.05
Trucks	0 - 7,000	30.05
	7,000 - 9,000	50.05
	9,000 - 10,000	80.05
	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	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
Trailers	0 - 3,000	16.75
	3,000 - 5,000	25.75

Classification	Weight (in lbs.)	Fee
	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	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
Each addl. semi-trailer used with tractor - one yr. registration		41.75
Five-yr. registration	1st year	77.75
	2nd year	63.75
	3rd year	49.75
	4th year	41.75
	5th year	41.75
Farm semi-trailer-one year		23.75
Five-yr. registration	1st year	41.75
	2nd year	34.75
	3rd year	27.75
	4th year	23.75
	5th year	23.75
Permit 48 hours		8.75
Permit 30 days		16.75

Classification	Weight (in lbs.)	Fee
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 Commercial	0 - 11,000	59.75
Bus A 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 Municipal	0 - 11,000	19.75
Bus D 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
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

Classification	Weight (in lbs.)	Fee
Excise tax (var. fee)		1.15
Surtax/wheel tax (var. fee)		0.15
Commercial vehicle excise 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

ADMINISTRATION: Bureau of Motor Vehicles

DISTRIBUTION: Motor Vehicle Highway Account
State Highway Fund
Local Road and Street Fund
Motorcycle Education Fund
Crossroads 2000 Fund
Odometer Fund
State Police Building Fund
State License Branch Fund
State Motor Vehicle Technology Fund
Anti-Terrorism Fund (Integrated Public Safety Commission)
Military Family Relief Fund

REVENUE:

Vehicle Registration and Title Fees

Account/Fund	Account Number	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Motor Vehicle Highway	30138-425008; 427443	$127,107,705	$136,032,086	$133,448,972	$121,146,764	$116,677,257
State Highway Fund	50560-427475; 429022	10,048,790	10,088,741	10,338,676	9,228,900	9,307,040
Local Road & Street	50540-418890; 429022	8,213,532	8,234,457	8,439,071	7,598,848	7,595,598
Motorcycle Education	31510-425281; 425981	1,114,812	1,263,292	1,398,732	1,366,134	1,426,982
Crossroads 2000	42420-464020; 479931	35,220,816	36,781,529	36,367,523	34,497,921	34,609,584
Odometer Fund	32740-429011; 429690	711,649	580,588	920,665	299,462	105,200
State Police Building Fund	70320-425009; 427480; 429072	1,630,271	1,678,711	1,795,739	1,618,586	1,749,493
State License Branch Fund	40910-425283	80,410,468	92,840,525	92,711,950	82,752,750	86,568,501
BMV Technology Fund	50210-425284; 472001	5,228,266	5,382,792	5,578,671	5,057,859	5,108,718
Anti-Terrorism Fund	37110-425282; 429022	12,907,061	13,282,983	13,730,667	12,496,695	12,445,448
Military Family Relief Fund	44085-425340; 429040; 463050	NA	487,259	1,030,098	1,112,542	1,216,584
Total		**$282,593,370**	**$306,652,963**	**$305,760,764**	**$277,176,461**	**$276,810,405**

ABANDONED MINE LANDS

IC 14-34-6 ACCT. NO. 40020-425760; 425762; 451011

REVENUE BASE: Civil penalties, cash bonds, bond pool fees, interest, and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties and interest 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. Forfeited bonds may be used to reclaim only the site for which they were forfeited. Bond pool funds may be used only to reclaim sites indemnified by the bond pool. Cash bonds are held as surety for mine reclamation and cannot be spent. Cash bonds can be returned to the company when reclamation is complete, returned to the company when replaced by another form of surety, or forfeited. Two payments were made in 2009 totaling over $9 M. These were cash bond deposits, not actual revenue.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2006	$638,640
	FY 2007	$764,996
	FY 2008	$106,435
	FY 2009	$9,228,660
	FY 2010	$35,408

DISTRIBUTION: Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-23 ACCT. NO. 40220-420360; 425762

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

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2006	$1,581,548
	FY 2007	$1,568,249
	FY 2008	$1,592,064
	FY 2009	$1,632,955
	FY 2010	$1,535,355

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

DIVISION OF FORESTRY

IC 14-23 ACCT. NO. 39810-425451 through 425612; 425615 through 425622; 425626 through 425630; 425653; 425848 through 425850; 430925 through 431434; 431456 through 431484; 479907; 479968

REVENUE BASE:	Annual Entrance Permits	$32,482
	Gate Receipts	$129,473
	Campgrounds	$483,627
	Concessions/Other User Fees	$151,9141
	Timber Sales	$1,896,177
	Tree Seedling Sales	$1,154,894
	Leases	$12,338

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2006	$3,128,891
	FY 2007	$5,150,381
	FY 2008	$4,872,158
	FY 2009	$5,019,160
	FY 2010	$4,938,648

DISTRIBUTION: Dedicated for forestry purposes

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5 ACCT. NO. 17560-420610

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: Department of Natural Resources

REVENUE:	FY 2006	$11,010
	FY 2007	$5,494
	FY 2008	$4,662
	FY 2009	$22,210
	FY 2010	$19,282

DISTRIBUTION: Flood Control Revolving Fund

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-5-4; 14-27-7.5-11; 14-28-1-22; 14-29-3-2; 14-29-4-4; 25-39-3-1 ACCT. NO. 37510-425771 through 431480; 472001

RATE: Permit Fee

Public 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

Water Well Drillers* $100/$25
Any person wishing to be a licensed Water Well Driller must pass a competency exam and pay a fee for the exam.

Dam Inspection Review Fees $100/$200
The Department shall make an inspection of a significant hazard structure or a low hazard structure and will charge the property owners for the inspections.

ADMINISTRATION: Division of Water

REVENUE:	FY 2006	$223,260
	FY 2007	$119,250
	FY 2008*	$273,073
	FY 2009	$353,863
	FY 2010	$337,534

*Added to totals for Land and Water Resources Fund in 2008. (Prior to 2008, revenue for Water Well Drillers was reported separately.)

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38-1 ACCT. NO. 12450-431401 through 472002; 38220-431451 through 431488; 48686-431401

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 2006	$202,699
	FY 2007	$143,110
	FY 2008	$230,404
	FY 2009	$215,089
	FY 2010	$176,848

DISTRIBUTION: Proceeds are deposited in the proper fund of the appropriate division having custody or authority over the real property involved. Proceeds from royalties from minerals taken from beneath the Wabash River are deposited in the Wabash River Heritage Corridor Fund. Proceeds from royalties from all other rivers are deposited in the state General Fund. 10% is retained by Oil & Gas Division for administration.

NATURAL RESOURCES LICENSES

IC 14-22-12 ACCT. NO. 39745-425457 through 425461; 425474 through 425503; 425902 through 429011; 463060 through 479979; 35210-425457; 425999; 45450-425454; 45725-425457 through 425478; 425904

RATE:

ANNUAL LICENSE	Resident	Non-Resident	Code Cite
Fishing	$ 17.00	$ 35.00	14-22-12-1[5]
Hunting	17.00	80.00	14-22-12-1[5]
Youth consolidated hunt/trap/fish	7.00	N/A	14-22-12-1[5]
Youth hunting	7.00	N/A	14-22-12-1[5]
Hunting and fishing	25.00	N/A	14-22-12-1[5]
Trapping	17.00	140.00	14-22-12-1[5]
Trout and salmon stamp	11.00	11.00	14-22-12-1[5]
Deer hunting	24.00	150.00[2]	14-22-12-1[5]
Bonus county any legal weapon	15.00	24.00[2]	14-22-12-1[5]
Turkey	25.00	120.00*[1]	14-22-12-1[5]
Private shooting preserve	N/A	8.75	14-22-31[5]
Migratory waterfowl stamp	6.75	6.75	14-22-7[5]
Game bird habitat stamp	6.75	6.75[3]	14-22-8[5]
1-Day fishing[4]	9.00[4]	9.00[4]	14-22-12-1[5]
7-Day fishing	N/A	20.00	14-22-12-1[5]
Senior fishing	3.00	N/A	14-22-12-1[5]
Senior fish for life	17.00	N/A	14-22-12-1[5]
Voluntary annual senior fishing	3.00	N/A	14-22-12-1[5]
Veterans with disabilities	2.75	N/A	14-22-12-1[5]

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. IC 14-22-12-2,3
3 Total goes to Game Bird Habitat.
4 Includes trout/salmon stamp
5 Natural Resources Commission may set license fees above the minimum fees set in code.
*May require a non-resident annual hunting license.

OTHER: Most fish and wildlife areas have camping facilities available. Fees are the same as parks. There are also rentals available, and concessions are operated when public need is sufficient. Fuel tax collected at marinas is returned to the Fish and Wildlife Fund.

OTHER ANNUAL LICENSES: Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	Resident	Non-Resident	Code Cite
Aquatic Weed Control	$ 5	N/A	14-22-9-10
Fur Buyer	75	125	14-22-19-2
Breeder	15	N/A	14-22-20-1
Taxidermist	15	N/A	14-22-21-2
Shooting Preserve	100	N/A	14-22-31-2
Lake Michigan Commercial Fishing	3,000[1]	N/A	14-22-14-10
Seines, per 100 yards	20	N/A	14-22-13-1
Nets - each	4	N/A	14-22-13-1
Mussel Harvest	100	N/A	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	N/A	14-22-22-2
Ginseng dealer	100	N/A	14-31-3-8
Field Trial	10	N/A	14-22-24-2
Fish Stocking	3	N/A	14-22-27-2
Wild Animal Permit	10	N/A	14-22-26-4
Ohio River Commercial Fishing			
License and 10 Tags	125	N/A	14-22-13-2
Add'l Tags (Block of 10)	15	N/A	14-22-13-2
Falconry	60	N/A	14-22-23-3
Charter Boat	100	N/A	14-22-15-2
Importation	5	N/A	14-22-25-3

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

ADMINISTRATION: Fish and Wildlife Division

REVENUE:		
	FY 2006	$20,074,920
	FY 2007	$19,783,357
	FY 2008	$17,644,067
	FY 2009	$19,136,636
	FY 2010	$21,486,014

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10 ACCT. NO. 35110-425430 through 426437; 425908 through 479968

REVENUE BASE:
Nursery Inspections: Annual renewals are $50 for nursery stock dealers. For nursery stock dealers holding a valid nursery inspection certificate, the fee is $20. Nursery inspection fee is $50 plus $3 for each acre containing nursery stock.

Phytosanitary Certificates: Phytosanitary certificates are $50 per certificate for federal and state certificates. State phytosanitary certificates, for holders of valid nursery inspection certificates or homeowners, are free. Fees for the re-issuance of federal or state phytosanitary certificates are either $10 or $50, depending on the nature of the re-issuance.

Nursery Dealers, Inspection	$188,551
Phytosanitary Certificates	$130,604
Other Revenue	$65

ADMINISTRATION: Entomology and Pathology Division

REVENUE	FY 2006	$336,797
	FY 2007	$266,396
	FY 2008	$306,917
	FY 2009	$286,106
	FY 2010	$319,220

DISTRIBUTION: Entomology and Plant Pathology Fund;
Division of Entomology and Plant Pathology

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1 ACCT. NO. 39610-425750; 425752

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is $30 every three years. A duplicate certificate costs $15. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is $30 for the first two certificates and $10 for each additional. All revenue is dedicated to the DNR for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2006	$324,711
	FY 2007	$325,695
	FY 2008	$392,050
	FY 2009	$421,250
	FY 2010	$391,534

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

OIL & GAS PENALTIES

IC 14-37-13-3 ACCT. 32910-451021; 451050

REVENUE BASE: Civil penalties of up to $10,000 for each day the violation of the Oil and Gas Law occurs.

ADMINISTRATION: Division of Oil and Gas

REVENUE:	FY 2006	$110,750
	FY 2007	$40,450
	FY 2008	$49,567
	FY 2009	$48,847
	FY 2010	$23,675

DISTRIBUTION: Oil and Gas Environmental Fund

PASSENGERS-FOR-HIRE INSPECTION FEE

IC 9-29-15-4b; 14-9-8-23; 14-15-6-3 ACCT. NO. 39720-425672; 48611-425672

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.

Inspections	Dockside	Dry Dock
All watercraft, except sailboats, carrying six or fewer 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 2006	$5,705
	FY 2007	$5,770
	FY 2008	$6,330
	FY 2009	$5,675
	FY 2010	$5,770

DISTRIBUTION: Law Enforcement for administrative purposes

SPORTSMAN'S BENEVOLENCE

IC 14-9-5-4; IC 14-22-12-1(c) ACCT. NO. 43923-431415 through 472001

REVENUE BASE: Revenue generated from the sale of Sportsman's benevolence pins.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2010	$14,718

DISTRIBUTION: Department of Natural Resources

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1, 3 ACCT. NO. 39310-400410 through 479974; 47300-430420 through 479968; 44570-431412

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

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	FY 2006	$20,310,944
	FY 2007	$21,075,366
	FY 2008	$22,676,332
	FY 2009	$22,768,387
	FY 2010	$21,041,583

NOTE: Revenue from State Parks and Reservoirs are combined .

DISTRIBUTION: Dedicated for State Park/Reservoir purposes

TEST HOLE AND OIL & GAS WELL PERMIT FEES

IC 14-37, 38 ACCT. NO. 38220-425730

REVENUE BASE: $250 permit application fee to drill a well for oil and gas purposes or $100 permit application fee to drill an exploratory test hole.

ADMINISTRATION: Division of Oil and Gas

REVENUE:	FY 2006	$133,175
	FY 2007	$143,704
	FY 2008	$171,515
	FY 2009	$155,921
	FY 2010	$114,624

DISTRIBUTION: Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23; 25-36.5-1 ACCT. NO. 39810-425614

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 and first agent is $125. There is a minimum fee of $10 for each additional agent.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

REVENUE:	FY 2006	$84,480
	FY 2007	$82,320
	FY 2008	$84,375
	FY 2009	$79,090
	FY 2010	$82,745

DISTRIBUTION: Forestry administrative purposes

WATER PENALTY

IC 14-25.5-4 ACCT. NO. 37520-451021

REVENUE BASE: The Department may issue a civil penalty of not more than $10,000 for each day a violation of the water rights law occurs.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2006	$30,850
	FY 2007	$3,200
	FY 2008	$12,000
	FY 2009	$2,500
	FY 2010	$8,725

DISTRIBUTION: Division of Water

WATER RESOURCES

IC 14-25-2 ACCT. NO. 39510-431481

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 2006	$267,132
	FY 2007	$235,124
	FY 2008	$302,665
	FY 2009	$266,743
	FY 2010	$277,243

DISTRIBUTION: Water Resources Development Fund

ANNUAL WELL FEE

IC 14-37-5 ACCT. NO. 32910-425731
312 IAC 16-3.5-1 (fees)

REVENUE BASE: $250 permit application fee to drill a well for oil and gas purposes or $100 permit application fee to drill an exploratory test hole.

RATE: Annual well permit fees for existing wells

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.

ADMINISTRATION: Division of Oil & Gas

REVENUE:	FY 2006	$214.965
	FY 2007	$226,515
	FY 2008	$222,585
	FY 2009	$231,015
	FY 2010	$230,835

DISTRIBUTION: Oil and Gas Environmental Fund

ACCOUNTANTS

IC 25-2.1 ACCT. NO. 12190-426010; 429011; 429040;
872 IAC 1-1-10 47355-451130; 429011; 429040

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:	Issuance	
	1st year of cycle	$85*
	2nd year of cycle	$60*
	3rd year of cycle	$35*
	Renewal every 3 years	$105**
	Permits for firms (3 years)	$30
	Professional corporation issuance	$25
	Professional corporation renewal	$20
	Reciprocity	$75
	Transfer of grades	$75
	Restoration of expired certificate/permit	$50**
	Verification	$25

*includes $10 investivative fund fee
**includes $30 investigative fund fee

ADMINISTRATION: Professional Licensing Agency
(Board of Accountancy)

REVENUE:	Licenses	Investivative Fund
FY 2006	$609,468	N/A
FY 2007	$340,497	N/A
FY 2008	$84,923	N/A
FY 2009	$672,277	$244,380
FY 2010	$263,910	$ 77,710

DISTRIBUTION: General Fund, Accountant Investigative Fund

ACUPUNCTURISTS

IC 25-2.5 ACCT. NO. 12340-426020; 426236
844 IAC 13-2-4, 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 (up to 3 years)	$50*
	Verification/Duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2006	$6,480
	FY 2007	$12,735
	FY 2008	$9,753
	FY 2009	$13,955
	FY 2010	$10,815

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 25-4 ACCT. NO. 12210-426040;
804 IAC 1.1-3-1 426045; 429011

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
	Late renewal penalty (up to 3 years)	$50*
	Exam application	$50
	Exam fee	no more than cost of exam + 20%
	Reciprocity w/ NCARB or CLARB record	$100
	Reciprocity w/o NCARB or CLARB record	$400
	Proctoring fee	$75
	Duplicate wall certificate	$10
	Investigation fund fee	**

*plus renewal fee
**authorized, but not yet established by Board

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Architects & Landscape Architects)

REVENUE:	FY 2006	$389,240
	FY 2007	$99,875
	FY 2008	$397,061
	FY 2009	$63,450
	FY 2010	$388,476

DISTRIBUTION: General Fund

ATHLETIC TRAINERS

IC 25-5.1 ACCT. NO. 12220-426050; 429011
898 IAC 1-3-1

REVENUE BASE: Licensing fees for athletic trainers.

RATE:		
	Application/issuance	$55
	Biennial renewal	$50
	Late renewal penalty (up to 3 years)	$50*
	Temporary permit	$25
	Verification/duplicate	$10 each

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Athletic Trainers Board)

REVENUE:		
	FY 2006	$9,380
	FY 2007	$89,330
	FY 2008	$9,986
	FY 2009	$51,785
	FY 2010	$8,280

DISTRIBUTION: General Fund

AUCTIONEERS

IC 25-6.1 ACCT. NO. 12380-426060; 429011
812 IAC 1-1-35

REVENUE BASE: The revenue base consists of initial/renewal license fees. In addition, a surcharge is included in the license fee as self-insurance. If the Auctioneers Recovery Fund goes below $360,000, an additional surcharge is assessed based on statutory formula to maintain the fund at approximately $400,000.

RATE:		
	Issuance/renewal (quadrennial)-- Auctioneer, auction house & company	$70
	Reciprocal license	$70
	Application for temporary permit	$25
	Examination/re-examination as auctioneer	$35
	Application for examination fee	$70
	Certificate of license/ restoration/duplicate license and pocket card	$5
	Penalty for late renewal (up to 3 years)	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Auctioneers Commission)

REVENUE:		
	FY 2006	$23,471
	FY 2007	$18,687
	FY 2008	$244,762
	FY 2009	$37,999
	FY 2010	$29,037

DISTRIBUTION: General Fund

BARBERS

IC 25-7 ACCT. NO. 12370-426070; 426071;
820 IAC 8-3-1 429011; 429040

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

RATE:	Issuance/renewal:	
	Shop (4 years)	$40
	School (2 years)	$300
	Reciprocity, barber (4 years)	$100
	Examination	$50
	Barber license	$40
	Instructor license	$40
	Duplicate pocket license/Wall certificate	$10
	Late renewal penalty (up to 3 yrs)	$50*
	Provisional license (not to exceed 2 yrs)	**

*plus renewal fee
**authorized but not yet established by Board

ADMINISTRATION: Professional Licensing Agency
(State Board of Cosmetology and Barber Examiners)

NOTE: Barbers were placed with cosmetologists and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010.

REVENUE:	FY 2006	$96,146
	FY 2007	$84,542
	FY 2008	$63,551
	FY 2009	$93,841
	FY 2010	$99,647

DISTRIBUTION: General Fund

CHIROPRACTORS

IC 25-10 ACCT. NO. 12340-426090; 426237
846 IAC 1-4-7

REVENUE BASE: Licensing fees for chiropractors.

RATE:	Exam/endorsement/renewal (biennial)	$100
	Late renewal penalty (up to 3 yrs)	$50*
	Renewal of inactive license	$50
	Reinstatement of inactive license	$15*
	Temporary permit	$50
	Corporation application	$25
	Corporation renewal	$20
	Verification/duplicate	$10 ea

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Chiropractic Examiners)

REVENUE:	FY 2006	$86,242
	FY 2007	$57,061
	FY 2008	$79,685
	FY 2009	$55,202
	FY 2010	$85,925

DISTRIBUTION: General Fund

COSMETOLOGISTS

IC 25-8 ACCT. NO. 12390-426100; 426110;
820 IAC 5-1-20(2); 7-1-2 429011; 429040; 429068

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 for individual by reciprocity	$100
	Issuance/renewal for individual(by exam) or salon	$40
	Issuance/renewal for school (pre-licensing)	$400
	Restoration/late renewal penalty (up to 3 years)	$50*
	Examination fee (payable to exam service)	$59
	Duplicate pocket card	$10
	Limited temp permit	$50
	License for tanning facility (new facility/renewal)	$200
	Provisional license (not to exceed 2 years)	**

*plus renewal fee
**authorized but not yet established by Board

ADMINISTRATION: Professional Licensing Agency
(Board of Cosmetology and Barber Examiners)

NOTE: Cosmetologists were placed with barbers and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010.

REVENUE:	FY 2006	$931,479
	FY 2007	$912,302
	FY 2008	$900,142
	FY 2009	$929,423
	FY 2010	$976,702

DISTRIBUTION: General Fund

DENTISTS

IC 25-14 ACCT. NO. 12230-426210; 429011
828 IAC 0.5-2; 1-5-5

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

RATE:	Examination/endorsement/reinstatement/instructor license	$250
	Biennial renewal	$100
	Late renewal penalty (up to 3 years)	$50*
	Intern permit	$100
	Intern permit renewal	$50
	Corporation application	$25
	Corporation renewal (biennial)	$20
	Verification/duplicate	$10
	Instructor renewal	$50
	Instructor's permits for GADS/LPCS	$50
	Instructor renewal GADS/LPCS	$25
	Anesthesia, sedation permit/renewal (biennial)	$50
	Registration for add'l office to administer anesthesia, sedation	$25
	Mobile dental facilities:	
	Application	$200
	Registration renewal	$100
	Continuing education sponsor fee/Study club app./ Org./Ind. application	$250

*plus renewal fee

Civil Penalties for Failure to Obtain Continuing Education Hours

# of Hours Needed For Compliance	Penalty
1-2	$100
3-5	$250
6-10	$500
11-15	$750
16-20	$1,000

ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)

REVENUE:		
	FY 2006	$644,747
	FY 2007	$89,330
	FY 2008	$693,176
	FY 2009	$94,962
	FY 2010	$451,543*

*FY 2010 amount is for dentists onlly. Prior year amounts included revenue for hygienists. For 2010, $9,250 was a combination of dentist and hygienist revenue and is included in Dentist revenue

DISTRIBUTION: General Fund

DENTAL HYGIENISTS

IC 25-13 ACCT. NO. 12230-426120; 429011
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 (up to 3 years)	$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	Penalty
1-2	$50
3-5	$100
6-10	$250
11-14	$375

ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)

REVENUE: FY 2010 $245,293*

*FY 2010 amount is for hygienists only. Prior year amounts were included in revenue for dentists. For 2010, $9,250 was a combination of dentist and hygienist revenue and is included in Dentist revenue.

DISTRIBUTION: General Fund

DIETITIANS

IC 25-14.5 ACCT. NO. 11400-426140; 429011
830 IAC 1-4-1

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Application/endorsement/renewal (biennial)	$20
	Late renewal penalty (up to 3 years)	$50*
	Duplicate	$10
	Verification of status to another state	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Dietitians Certification Board)

REVENUE:	FY 2006	$3,210
	FY 2007	$25,565
	FY 2008	$4,350
	FY 2009	$26,055
	FY 2010	$3,260

DISTRIBUTION: General Fund

ENGINEERS

IC 25-31 ACCT. NO. 12260-426350; 429011
864 IAC 1.1-12-1

REVENUE BASE: Licensing and investigative fund fees paid by professional engineers and engineering interns. Investigative fund fee may not exceed $20.

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
	Restoration (up to 3 years)	$50*
	Duplicate pocket card or certificate	$10
	Investigative fund	**

*plus renewal fee
**Authorized by IC 25-31-1-9, 35, but not yet implemented by rule; may not exceed $20

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Professional Engineers)

REVENUE:	FY 2006	$864,638
	FY 2007	$1,180,038
	FY 2008	$1,013,083
	FY 2009	$1,135,334
	FY 2010	$966,996*

*Engineers only FY 2010 and subsequent years.

DISTRIBUTION: General Fund

ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32 ACCT. NO. 11950-426150; 453901
896 IAC 1-3-2

REVENUE BASE: Licensing fees for registered environmental health specialists.

RATE:	Application	$50
	Biennial renewal	$35
	Late renewal penalty (up to 3 years)	$50*
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency,
(Board of Environmental Health Specialists)

NOTE: Board of Environmental Health Specialists has been repealed under P.L. 84-2010.

REVENUE:	FY 2006	$5,495
	FY 2007	$3,150
	FY 2008	$5,515
	FY 2009	$3,315
	FY 2010	$4,660

DISTRIBUTION: General Fund

FUNERAL AND CEMETERY SERVICES

IC 25-15 ACCT. NO. 12250-426160; 426161;
832 IAC 2-1-2 429011; 40310-426162; 429011

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 Funeral Service Education Fund.

RATE:	Issuance/renewal (director/home)	$50
	Intern issuance	$25
	Reciprocity (director)	$50
	Examination (by Board)	$50
	Reinstatement of expired license (less than 3 years)	$50*
	Annual report/dupl. pocket card/verification	$10
	Education fund	$ 5
	Cemetery registration fee	$100

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Funeral and Cemetery Service)

REVENUE:		Funeral Board	Education Fund
	FY 2006	$26,120	$960
	FY 2007	$139,748	$12,285
	FY 2008	$19,708	$750
	FY 2009	$135,189	$12,195
	FY 2010	$23,697	$925

DISTRIBUTION: General Fund, Education Fund

GENETIC COUNSELORS

IC 25-17.3 ACCT. NO. 12340-426407
844 IAC 14-3-1

REVENUE BASE: Licensing fees for genetic counselors (estimates likelihood of the possibility of birth defects of inherited or genetic origin).

RATE:	Application for permanent license	$40
	Application for temporary license	$10
	Renewal fee (biennial)	$30
	Late renewal penalty (up to 3 years)	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE: FY 2010 $560

DISTRIBUTION: General Fund

HEALTH FACILITY ADMINISTRATORS

IC 25-19 ACCT. NO. 12200-426170; 429011
840 IAC 1-3-2

REVENUE BASE: Licensing fees for health facility administrators.

RATE:	Issuance/endorsement/renewal (biennial)	$100
	Examination	$20
	Application to repeat jurisprudence exam	$100
	Application to repeat national exam	$50
	Late renewal penalty (up to 3 years)	$50*
	Provisional license	$100
	Preceptor certificate	$50
	Temporary permit	$50
	Verification/duplicate	$10
	Applic. for continuing sponsorship/renewal (annual)	$100

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Health Facilities Administrators)

REVENUE:	FY 2006	$32,368
	FY 2007	$150,340
	FY 2008	$29,380
	FY 2009	$150,438
	FY 2010	$45,385

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20 ACCT. NO. 12890-426180;
844 IAC 9-1-1 429013; 472001

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Examination	$60
	Biennial renewal	$40
	Student hearing aid dealer permit/renewal	$20
	Verification/duplicate	$10
	Late renewal penalty (up to 3 years	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Committee of Hearing Aid Dealer Examiners)

REVENUE:	FY 2006	$10,345
	FY 2007	$8,900
	FY 2008	$11,410
	FY 2009	$7,170
	FY 2010	$10,340

DISTRIBUTION: General Fund

HOME INSPECTORS

IC 25-20.2 ACCT. NO. 11870-426011; 429011
878 IAC 1-3-1

REVENUE BASE: Licensing fees for persons that conduct home inspections for compensation.

RATE:	Application/issuance	$450
	Renewal (biennial)	$400
	Late renewal (up to 3 years)	$50*
	Reinstatement	$400
	Continuing education sponsor application/renewal (biennial)	$500
	Pre-license course provider application/renewal (biennial)	$500
	Verification/Duplication	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Board
(Home Inspectors Licensing Board)

REVENUE:	FY 2006	$209,070
	FY 2007	$65,571
	FY 2008	$285,881
	FY 2009	$22,510
	FY 2010	$267,950

DISTRIBUTION: General Fund

HYPNOTISTS

IC 25-20. ACCT. NO. 12340-426190
844 IAC 12-2-2

REVENUE BASE: Licensing for persons practicing, training, or teaching hypnosis or hypnotherapy.

RATE:	Application	$100
	Examination	$75
	Repeat examination application	$100
	Biennial renewal	$100
	Late renewal penalty (up to 3 years)	$50*
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Hypnotist Committee)

NOTE: Hypnotist Committee repealed under P.L. 84-2010.

REVENUE:	FY 2006	$7,110
	FY 2007	$1,550
	FY 2008	$5,525
	FY 2009	$1,110
	FY 2010	$300

DISTRIBUTION: General Fund

INTERIOR DESIGNERS

IC 25-20. ACCT. NO. (Not assigned yet)

REVENUE BASE: Persons practicing interior design after December 31, 2009.

RATE:	Initial registration/biennial renewal	$100
	Restoration	$100

ADMINISTRATION: Professional Licensing Agency

REVENUE: As of September 13, 2010, 286 persons had registered, generating approximately $28,600 since the inception of registry.

DISTRIBUTION: General Fund

LAND SURVEYORS

IC 25-21.5 ACCT. NO. 10860-426200; 429011
865 IAC 1-11-1

REVENUE BASE: Registration and investigative fund fees for land surveyors. Investigative fee may not exceed $20.

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 (up to 3 years)	$50**
	Review examination application surveyor in training	$100
	Review examination application	$300
	Proctoring fee	$100
	Registration by comity	$500
	Duplicate pocket card	$10
	Duplicate certificate	$25
	Investigative fund	***

*plus $2 for each hour of continuing education
**plus renewal fee
***Authorized, but not yet established. See Engineers, May not exceed $20.

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Land Surveyors)

REVENUE:	FY 2010	$55,750*

*Revenue from prior years is combined with Engineers revenue.

DISTRIBUTION: General Fund

MANUFACTURED HOME INSTALLERS

IC 25-23.7 ACCT. NO. 11880-426220; 429011
879 IAC 1-4-1

REVENUE BASE: Licensing fees for persons that install manufactured homes for occupancy as single-family dwellings.

RATE:	Application/issuance	$150
	Renewal (quadrennial)	$50
	Expired/late renewal (up to 3 years)	$50*
	Wall certificate	
	Duplicate/replacement	$25
	Verification/pocket card	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Manufactured Home Installers Board)

REVENUE:	FY 2006	$40,670
	FY 2007	$4,800
	FY 2008	$1,805
	FY 2009	$15,417
	FY 2010	$2,450

DISTRIBUTION: General Fund

MASSAGE THERAPISTS

IC 25-21.8 ACCT. NO. 13055-426403; 429011
847 IAC 2-1

REVENUE BASE: Certification fees for persons qualified to practice massage therapy.

RATE:	Application	$100
	Renewal (every 4 years)	$50
	Expired/late renewal (up to 3 years)	$50*
	Verification	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Massage Therapy)

REVENUE:	FY 2009	$239,900
	FY 2010	$155,725

DISTRIBUTION: General Fund

MEDICAL LICENSING

IC 25-22.5 ACCT. NO. 12340-426230; 429011
844 IAC 4-2-2

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE:	Examination/endorsement	$250
	Endorsement out-of-state	$10
	Biennial renewal	$200
	Late renewal penalty (up to 3 years)	$50*
	Temporary medical permit	$100
	Temporary medical permit renewal	$50
	Corporation application	$25
	Corporation renewal	$20
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board of Indiana)

REVENUE:	FY 2006	$1,031,922
	FY 2007	$4,697,902
	FY 2008	$1,239,048
	FY 2009	$4,932,763
	FY 2010	$1,058,314

DISTRIBUTION: General Fund

NURSES

IC 25-23 ACCT. NO. 12280-426240; 426241;
848 IAC 1-1-14; 3-5-1; 5-3-1 429011; 17130-426430; 429011; 429040

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 (up to 3 years)	$50**
	CSR	$60
	Filing/updating multistate licensure	
	Privilege form	$25
	Endorsement out-of-state/temp/dup permit	$10

*25% goes to the Impaired Nurses Program.
**plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana State Board of Nursing)

REVENUE:		Nurses Board	Impaired Nurses
	FY 2006	$3,751,967	$604,448
	FY 2007	$1,664,104	$224,769
	FY 2008	$3,877,102	$740,995
	FY 2009	$1,527,231	$488,131
	FY 2010	$3,753,866	$1,242,323

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPISTS

IC 25-23.5 ACCT. NO. 12340-426250;
844 IAC 10-2-2 426251; 426234

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

RATE:		
	Examination/endorsement	$100
	Biennial renewal	$100
	Late renewal penalty (up to 3 years)	$50*
	Temporary permit	$50
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Occupational Therapists Committee)

REVENUE:		
	FY 2006	$47,270
	FY 2007	$352,808
	FY 2008	$49,520
	FY 2009	$371,451
	FY 2010	$47,100

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24 ACCT. NO. 12320-426260;
852 IAC 1-10-1, 2; 2-4-1 426261; 429011

REVENUE BASE: Licensing fees for optometrists.

RATE:		
	Examination/endorsement	$200
	Biennial renewal (April 1 of even years)	$100
	Inactive license renewal (biennial)	$50
	IU renewal	$34
	Late renewal penalty (up to 3 years)	$50*
	Corporation application	$25
	Corporation renewal (biennial)	$20
	Reinstatement of inactive license	$50
	Verification/duplicate	$10
	Legend drug certificate issuance/renewal	$20

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Optometry Board)

REVENUE:		
	FY 2006	$143,445
	FY 2007	$15,522
	FY 2008	$179,088
	FY 2009	$20,495
	FY 2010	$178,925

DISTRIBUTION: General Fund

PHARMACISTS

IC 25-26; 35-48
856 IAC 1-27-1; 1-39-7;
2-3-9; 3-2-2

ACCT. NO. 12300-426240; 426270; 426280; 426290;426420; 429011; 429062; 472001; 17350-426440; 429011

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

RATE:

Pharmacists	
Examination	$100
License by reciprocity/nonresident	$100
Certificate	$10
Renewal (biennial)	$160*
Jurisprudence/practical re-examination	$25
Intern, extern permit/renewal	$10
Wall certificate	$10
Pharm. tech. application biennial renewal	$25
Late renewal penalty (up to three years)	$50**

Pharmacies	
New store permit	$100
New store renewal (biennial)	$200
Change of ownership/Location/Remodel	$50
New store permit (out-of-state)	$100
Compilation of pharmacy laws	$10
Application to remodel	$50

Controlled Substance Registration	
Practitioner application/renewal	$60
Distributor application/renewal	$100
Manufacturer application/renewal	$100
Dispense, research, instructional, chemical analysis	$100

Wholesale Legend Drug Distributors	
License/renewal (biennial)	$100

Home Medical Equipment	
Original application	$150
Renewal (biennial)	$200

*Includes an annual $5 fee for the Impaired Pharmacist Fund.
**plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Board of Pharmacy)

REVENUE:		Pharmacy Board	Impaired Pharmacists
	FY 2006	$2,347,293	$189,031
	FY 2007	$1,351,794	$31,871
	FY 2008	$2,553,795	$198,219
	FY 2009	$1,380,495	$34,138
	FY 2010	$2,661,747	$203,391

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27 ACCT. NO. 12340-426232;
844 IAC 6-2-2 426300; 426310

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

RATE:		
	Examination/endorsement	$100
	Biennial renewal	$100
	Late renewal penalty (up to 3 years)	$50*
	Application to repeat national exam	$50
	Corporation application	$25
	Corporation renewal	$20
	Temporary permit	$50
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Physical Therapy Committee)

REVENUE:		
	FY 2006	$632,200
	FY 2007	$184,084
	FY 2008	$650,795
	FY 2009	$208,405
	FY 2010	$681,985

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANTS

IC 25-27.5 ACCT. NO. 12270-426211, 429011
844 IAC 2.2-2-8

REVENUE BASE: Licensing fees for physician assistants.

RATE:		
	Initial Application	$100
	Biennial renewal	$50
	Employing physician renewal/change	$50
	Temporary permit	$50
	Verification/duplicate	$10
	Late renewal penalty (up to 3 years)	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Physician Assistants Committee)

REVENUE:	FY 2006	$40,630
	FY 2007	$25,420
	FY 2008	$62,896
	FY 2009	$31,040
	FY 2010	$51,825

DISTRIBUTION: General Fund

PLUMBERS

IC 25-28.5 ACCT. NO. 12360-426320; 429011;
860 IAC 1-1-2.1, 2-1-6; 1-1-8 32410-426321; 429040

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
	Biennial renewal:	
	Journeyman	$30
	Contractor	$100
	Corporation	$100
	Apprentice	$10
	Examination:	
	Contractor	$50
	Journeyman	$30
	Late renewal penalty (up to 3 years)	$50*

*plus Recovery Fund surcharge
**plus renewal fee

Each licensee also pays a surcharge of $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
(Plumbing Commission)

REVENUE:	FY 2006	$600,019
	FY 2007	$101,786
	FY 2008	$618,268
	FY 2009	$80,211
	FY 2010	$598,872

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PODIATRISTS

IC 25-29 ACCT. NO. 12340-426231; 426330
845 IAC 1-6-9

REVENUE BASE: Licensing fees for podiatrists.

RATE:	Examination/endorsement	$150
	Renewal (biennial)	$100
	Late renewal penalty (up to 4 years)	$50*
	Renewal of inactive (biennial)	$50
	Corporation application	$25
	Corporation renewal	$20
	Temporary permit/limited license	$50
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Podiatric Medicine)

REVENUE:	FY 2006	$10,780
	FY 2007	$32,668
	FY 2008	$12,565
	FY 2009	$39,830
	FY 2010	$8,355

DISTRIBUTION: General Fund

PRIVATE INVESTIGATORS

IC 25-30 ACCT. NO. 16410-426340; 426341; 429011

REVENUE BASE: Licensing fees paid by private investigator and security guard firms.

RATE:	Issuance/renewal	$150
	Employee identification card	$5-10
	Restoration penalty (0-30 days)	$50

ADMINISTRATION: Professional Licensing Agency
(Private Investigator and Security Guard Licensing Board)

REVENUE:	FY 2006	$130,834
	FY 2007	$145,094
	FY 2008	$30,152
	FY 2009	$25,362
	FY 2010	$19,280

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33 ACCT. NO. 12350-426360; 429011
868 IAC 1.1-12-1.5

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

RATE:

Certificate to Practice Psychology	
Examination	$100
Biennial renewal/limited license renewal	$100
Late renewal penalty (up to 3 years)	$50*
Application to repeat jurisprudence exam	$75
Application to repeat national exam	$50
Temporary permit to practice	$50
Endorsement as health service provider in psychology	$100
Corporation application	$25
Corporation renewal (biennial)	$20
Verification/duplicate	$10

Additional Exam Time for ESL	
Double time	$100
Time and one-half	$75
Extra one-half hour	$50

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(State Psychologists Board)

REVENUE:

FY 2006	$26,773
FY 2007	$170,635
FY 2008	$26,933
FY 2009	$183,584
FY 2010	$49,995

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1 ACCT. NO. 16510-426030; 429011;
876 IAC 3-2-7 47350-429011; 429040; 451140

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	**$135/160
	Trainee	***$110
	Reciprocity:	
	Application	$100
	Issuance: odd/even	**$135/160
	Renewal	**$160
	Trainee upgrade	$25
	Temporary permit (1 year)	$150
	Verification/duplicate	$10
	Prelicensure issuance/renewal, schools & courses	$500
	Continuing education providers issuance/renewal	$250
	Appraisal management companies	TBD, but less than $500
	Late renewal penalty (up to 3 years)	$50*

*plus renewal fee
**Includes federal registration and state investigative fund fees.
***Includes $10 state investigative fund fee.

ADMINISTRATION: Professional Licensing Agency,
(Real Estate Appraisers Licensure and Certification Board)

REVENUE:	License Fees	Investigative Fund
FY 2006	$443,835	$127,450
FY 2007	$116,558	$168,105
FY 2008	$343,238	$191,182
FY 2009	$137,833	$163,909
FY 2010	$236,323	$213,370

DISTRIBUTION: General Fund
(Real Estate Investigative Fund)

REALTORS

IC 25-34.1 ACCT. NO. 12430-426370; 426371; 429011; 429062

REVENUE BASE: Licensing fee paid by realtors.

RATE:	Issuance/renewal/reciprocity -- Salesperson	$35+recovery
	Issuance/renewal/reciprocity -- Broker	$60+recovery
	Issuance/renewal -- Corp. & LLC Partnership License	$50
	Professional registration	$25
	Professional renewal	$20
	Verification	$10
	Reassign salesperson or license	$10
	Reactivate inactive salesperson/license	$10
	Continuing education provider issuance/renewal	$50
	Late renewal penalty (up to 3 years)	$50*

*plus renewal fee

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.

ADMINISTRATION: Professional Licensing Agency
(Real Estate Commission)

REVENUE:	FY 2006	$967,247
	FY 2007	$1,132,035
	FY 2008	$641,017
	FY 2009	$1,037,740
	FY 2010	$799,663

DISTRIBUTION: General Fund

RESPIRATORY CARE PRACTITIONERS

IC 25-34.5 ACCT. NO. 12340-426380; 426233
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 (up to 3 years)	$50*
	Temporary Permit, Examination/Endorsement	$25
	Temporary Permit Renewal	$10
	Student Permit	$25
	Verification/Duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Respiratory Care Committee)

REVENUE:	FY 2006	$43,879
	FY 2007	$231,556
	FY 2008	$33,580
	FY 2009	$231,165
	FY 2010	$22,682

DISTRIBUTION: General Fund

SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS

IC 25-35.6 ACCT. NO. 12870-426390; 426460; 429011
880 IAC 1-1-5

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

RATE: Speech-Language Pathologists and Audiologists

Application/Issuance	$150
Biennial renewal (Dec. 31 each odd year)	$100
Late Renewal Penalty (up to 3 years)	$50*

Speech Language Pathology Aides

Application/Issuance	$50
Renewal (annually Dec. 31)	$25
Clinical Fellowship Year	$50
Supervised Experience	$50
Verification/Duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Speech-Language Pathology and Audiology Board)

REVENUE:

FY 2006	$240,387
FY 2007	$50,350
FY 2008	$264,226
FY 2009	$49,275
FY 2010	$300,025

DISTRIBUTION: General Fund

SOCIAL WORKERS, ADDICTION AND CLINICAL ADDICTION COUNSELORS, MARRIAGE AND FAMILY THERAPISTS, MENTAL HEALTH COUNSELORS

IC 25-23.6
839 IAC 1-2-5

ACCT. NO. 12440-426400; 426401; 426402; 426405; 426406; 429011; 429012; 429013

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, mental health counselors, and beginning July 1, 2009, addiction and clinical addiction counselors.

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RATE:

Application/renewal (biennial)/reinstatement	$50
Late renewal penalty (up to 3 years)	$50*
Temporary permit	$25
Continuing educ. sponsor/renewal (biennial)	$50
Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Behavioral Health and Human Services Licensing Board)

REVENUE:

FY 2006	$453,580
FY 2007	$97,846
FY 2008	$463,318
FY 2009	$78,348
FY 2010	$520,552

DISTRIBUTION: General Fund

VETERINARY MEDICAL EXAMINERS

IC 25-38.1 ACCT. NO. 12670-426410;
888 IAC 1.1-3-2; 1.1-3-3 426411; 429011

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

RATE:

Veterinarians	
Examination/endorsement	$150
Application for NAVLE exam	$150
Biennial renewal (Oct. 15 odd years)	$100
Late renewal penalty	$50*
Corporation application	$25

Registered Veterinary Technicians	
Application	$30
Application for National Exam	$45
Biennial Renewal	$15
Late Renewal Penalty	$50*
Verification/Duplicate	$10
Statute and Rules	$2.75

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Veterinary Medical Examiners)

REVENUE:

FY 2006	$253,437
FY 2007	$30,014
FY 2008	$251,480
FY 2009	$42,745
FY 2010	$256,925

DISTRIBUTION: General Fund

COMMISSION ON PROPRIETARY EDUCATION

ACCREDITATION FEES

IC 21-17-2 ACCT. NO. 13890-420360 through 429325

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

School Application	$200
Accreditation Renewal	$100
Certificate	$50
Agent Application	$80
Agent Renewal	$50
Degree Application/Renewal	$100

ADMINISTRATION: Commission on Proprietary Education

REVENUE:	FY 2006	$72,091
	FY 2007	$72,161
	FY 2008	$65,718
	FY 2009	$68,220
	FY 2010*	$100,990

*FY 2010 increase in revenue was due to increase in school applications.

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

AIRCRAFT REGISTRATION

IC 6-6-6.5-3 ACCT. NO. 12060-427410; 429387

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: Included with Aircraft Dealers

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10 ACCT. NO. 12060-427410; 429387

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 2006	$76,852
	FY 2007	$74,770
	FY 2008	$86,992
	FY 2009	$78,324
	FY 2010	$74,098

*Annual revenue amount includes both aircraft dealer registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16 ACCT. NO. 10850-427469; 427498

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: $150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2006	$35,400
	FY 2007	$42,450
	FY 2008	$39,600
	FY 2009	$38,716
	FY 2010	$30,400

DISTRIBUTION: General Fund

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4 ACCT. NO. 30124-427420; 427489

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 2006	$88,147,395
	FY 2007	$87,799,898
	FY 2008	$89,921,029
	FY 2009	$84,782,377
	FY 2010	$83,148,235

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR CARRIER FEES

IC 8-2.1 ACCT. NO. 32810-427448

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, or Texas.

All revenue collected under IC 8-2.1 is deposited in the Motor Carrier Regulation Fund. Any monies remaining in the fund at the end of the fiscal year in excess of $500,000 is transferred to the Motor Vehicle Highway Account. (IC 8-2.1-23)

RATE:

Emergency temporary application.	$100
Temporary application.	$100
Permanent application.	$100
Reinstatement of common or contract intrastate authority.	$50
Interstate commerce certificate of authority not requiring a hearing.	$25
Name change.	$25
Publication or republication fee when public hearing is required.	$80
Petition to alter or change a common carrier certificate or contract carrier permit.	$50
Public hearing for abandonment of service.	$50
Permission to deviate from tariff publishing regulations.	$15
Petition for rehearing of an application for a common carrier certificate.	$25
Broker's License (IC 8-2.1-18-26).	$100

ADMINISTRATION: Department of State Revenue, Special Tax Division

REVENUE:	FY 2006	$2,367,606
	FY 2007	$246,400*
	FY 2008	$2,584,484
	FY 2009	$4,831,593
	FY 2010	$1,489,283

*The reduced revenue is due to a cancellation of a federal program. Fee collection will resume in FY 2008.

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF STATE

ADMINISTRATION

IC 33-42; 25-11
9-30-2-8

ACCT. NO. 10380-427510;
427520; 427530; 427581

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 biennially before December 15.

Process Serving Fees - Fee of $5 to $10 is collected each time a process is served on the Secretary of State. Fee may be recovered by the prevailing party in the proceeding.

ADMINISTRATION: Secretary of State

REVENUE:		
	FY 2006	$111,605
	FY 2007	$164,324
	FY 2008	$198,129
	FY 2009	$160,795
	FY 2010	$136,625

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-12-1-48; 23-1-18; 23-16-12-4; 23-17-29-3; 23-18-12-3

ACCT. NO. 10380-427540; 427582; 427590; 429013

REVENUE BASE AND RATES:	Fee
Agricultural Cooperatives	
To file articles of incorporation, issuing membership certificates, but no stock	$5
To issue capital stock	$5 for first $5,000 +$0.01 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.

Document	Electronic Filing Fee*	Fee**
(1) Articles of incorporation	$75	$90
(2) Application for use of indistinguishable name	$10	$20
(3) Application for reserved name	$10	$20
(4) Application for renewal of reserved name	$10	$20
(5) Notice of transfer of reserved name	$10	$20
(6) Application for registered name (Foreign corps only)	$20	$30
(7) Application for renewal of registered name	$20	$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee	No fee
(10) Agent's statement of resignation	No fee	No fee
(11) Amendment of articles of incorporation	$20	$30
(12) Restatement of articles of incorporation with amendments of articles	$20	$30
(13) Articles of merger or share exchange	$75	$90
(14) Articles of dissolution	$20	$30
(15) Articles of revocation of dissolution	$20	$30
(16) Certificate of administrative dissolution	No fee	No fee
(17) Applic. for reinstatement following admin. dissolution	$20	$30
(18) Certificate of reinstatement	No fee	No fee
(19) Certificate of judicial dissolution	No fee	No fee
(20) Application for certificate of authority (Foreign corps)	$75	$90
(21) Application for amended certificate of authority	$20	$30

(22) Application for certificate of withdrawal	$20	$30
(23) Certificate of revocation of authority to transact bus.	No fee	No fee
(24) Biennial report	$20	$30
(25) Articles of correction	$20	$30
(26) Application for certificate of existence or authorization	$15	$15
(27) Any other document required or permitted to be filed by this article	$20	$30

*P.L. 106-2008, effective July 1, 2008, added the fee schedule for electronic filing.
**Filing fee other than electronic filing.

Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of $20.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing.

Document	Electronic Filing Fee*	Fee**
(1) Articles of organization/certificate of limited partnership	$75	$90
(2) Application for use of indistinguishable name	$10	$20
(3) Application for reservation of name	$10	$20
(4) Application for renewal of reserved name	$10	
(5) Notice of transfer or cancellation of reservation	$10	$20
(6) Application for registered name	$20	$30
(7) Application for renewal of registered name	$20	$30
(8) Certificate of change of registered agent's bus. address	No fee	No fee
(9) Certificate of resignation of agent	No fee	No fee
(10) Articles of amendment	$20	$30
(11) Certificate of cancellation	$75	$90
(12) Restatement of articles of organization/restated certificate of limited partnership or registration	$20	$30
(13) Restated certificate of limited partnership or registration with amendments	$20	$30
(14) Articles of dissolution	$20	$30
(15) Application for certificate of authority/application of registration	$75	$90
(16) Application for amended certificate of authority	$20	$30
(17) Certification of change of application	$20	$30
(18) Certificate of cancellation of registration	$20	$30
(19) Applicationi for certificate of withdrawal	$20	$30
(20) Application for reinstatement following administrative dissolution	$20	$30
(21) Articles of correction	$20	$30
(22) Certificate of change of registered agent	No fee	No fee
(23) Application for certirficate of existence or authorization	$15	$15
(24) Biennial report	$20	$30
(25) Articles of merger involving a domestic limited liability company	$75	$90
(26) Any other document required or permitted to be filed under this article	$20	$30
(27) Registration of intent to sell sexually explicit materials, products, or services***	--	$250

*P.L. 106-2008, effective July 1, 2008, added the fee schedule for electronic filing.
**Filing fee other than electronic filing.
***This filing requirement was added by P.L. 92-2008, effective July 1, 2008.

Not-For-Profit Corporation 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.

Document	Electronic Filing Fee	Fee**
(1) Articles of incorporation	$20	$30
(2) Application for use of indistinguishable name	$10	$20
(3) Application for reserved name	$10	$20
(4) Notice of transfer of reserved name	$10	$20
(5) Application for renewal of reservation	$10	$20
(6) Application for registered name	$20	$30
(7) Application for renewal of registered name	$20	$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee	No fee
(10) Agent's statement of resignation	No fee	No fee
(11) Amendment of articles of incorporation	$20	$30
(12) Restatement of articles of incorporation with amendments	$20	$30
(13) Articles of merger	$20	$30
(14) Articles of dissolution	$20	$30
(15) Articles of revocation of dissolution	$20	$30
(16) Certificate of administrative dissolution	No fee	No fee
(17) Application for reinstatement following administrative dissolution	$20	$30
(18) Certificate of reinstatement	No fee	No fee
(19) Certificate of judicial dissolution	No fee	No fee
(20) Application for certificate of authority	$20	$30
(21) Application for amended certificate of authority	$20	$30
(22) Application for certificate of withdrawal	$20	$30
(23) Cert. of revocation of authority to transact business	No fee	No fee
(24) Annual report	$5	$10
(25) Certificate of existence	$15	$15
(26) Any other document required or permitted to be filed by this article	$20	$30

*P.L. 106-2008, effective July 1, 2008, added the fee schedule for electronic filing.
**Filing fee other than electronic filing.

Trademark Registration

Any person adopting and using a trademark may register it for a five-year period upon payment of $10. There is also a $10 fee for assignment of a trademark or renewal of a trademark.

Copy Fees for Filed Document

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
(3) Certified copies	$15 + $1/page

ADMINISTRATION: Secretary of State

REVENUE:	FY 2006	$6,847,060
	FY 2007	$7,111,295
	FY 2008	$6,418,584
	FY 2009	$6,150,115
	FY 2010	$6,193,753

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4 ACCT. NO. 45440-450230; 453901

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 2006	$31,784
	FY 2007	$19,207
	FY 2008	$54,445
	FY 2009	$18,351
	FY 2010	$24,352

DISTRIBUTION: Campaign Finance Enforcement Fund

MOTOR VEHICLE DEALER LICENSING

IC 9-23-2 ACCT. NO. 44252-429011; 427561; 450920; 472001
IC 9-29-8-7

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. Factory representatives, distributors' representatives, wholesale dealers, transfer dealers, converter manufacturers, automotive mobility dealers, and brokers all pay $20. Offsite license is $25.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2006	$711,649
	FY 2007	$580,588
	FY 2008	$920,665
	FY 2009	$448,100
	FY 2010	$542,115

DISTRIBUTION: Dealer Compliance Account, then redistributed to

Motor Vehicle Highway Account	40%
Secretary of State	30%
State Police	20%
Attorney General	10%

Prior to FY 2009, distribution was to the Motor Vehicle Odometer Fund and administered by the Bureau of Motor Vehicles.

SECURITIES

IC 23-2-2.5, 23-2-4
23-2-5, 23-19-4

ACCT. NO. 10380-427530; 427560; 427561; 13250-427580; 52510-427575

REVENUE BASE: The Securities Division of the Secretary of State's Office assesses fees for filings required to be submitted by franchises, loan brokers, retirement homes, security broker-dealers, security investment advisors, and security agents.

RATE:

Franchise Regulation	
Application fee	$500
Renewal fee	$250
Post-effective amendment filing fee	$0
Loan Broker	
Application fees	$200
Renewal fee	$200
Ultimate equitable owner	$100
Principal manager	$100
Originator	$50
Retirement Home Registration	
Retirement home registration fee	$250
Annual disclosure statement fee	$100
Renewal	$100
Guaranty association fund fee	$100
Late fee	$25 +$2/addl month

Securities Regulation – There is no filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

	Registration	Renewal
Broker-dealers	$250	$125
Investment advisor	$100	$50
Agent	$25	$25

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 of $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 $2,500.

ADMINISTRATION: Securities Commissioner

REVENUE:

FY 2006	$6,397,535
FY 2007	$6,413,871
FY 2008	$6,928,516
FY 2009	$7,043,677
FY 2010	$6,802,880

DISTRIBUTION: General Fund; Retirement Home Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1 ACCT. NO. 10380-427570

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files.

ADMINISTRATION: Secretary of State

RATE:	1-2 pages	$4
	3 or more pages	$8
	searches	$5

REVENUE:	FY 2006	$203,259
	FY 2007	$166,852
	FY 2008	$137,681
	FY 2009	$127,402
	FY 2010	$92,077

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT

IC 16-33-4 ACCT. NO. 70630

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 are available for preventive maintenance and repair and rehabilitation of buildings of the home.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 2006	$148,914
	FY 2007	$149,580
	FY 2008	$156,514
	FY 2009	$160,086
	FY 2010	$0

DISTRIBUTION: Soldiers' and Sailors' Children's Home Maintenance Fund

ACCIDENT REPORTS

IC 9-29-11-1 ACCT. NO. 38110-400410; 420360; 420363; 425528; 428010; 429040; 429062

REVENUE BASE: A fee of $5 is charged for copies of accident reports. Revenue is deposited in the Accident Report Account for any reasonable purpose related to accident prevention or the keeping of records, if the report is provided by the State Police, a sheriff, county police, or county coroner. Revenue is deposited in the Local Law Enforcement Continuing Education Fund if the report is provided by a city or town police department.

ADMINISTRATION: State Police

REVENUE:	FY 2006	$90,445
	FY 2007	$39,012
	FY 2008	$29,805
	FY 2009	$23,810
	FY 2010	$10,650

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

FIREARMS

IC 35-47-2 ACCT. NO. 10930-428020; 428090

REVENUE BASE:

	Qualified	Unlimited
4-Year License	$5	$30
Lifetime License with Current Indiana Handgun License	$20	$60
Lifetime License without Current Indiana Handgun License	$25	$75
Duplicate (Effective 7/1/06)	$20	$20

A qualified license is issued for hunting and target practice; unlimited licenses are issued for protection of life and property. Retail handgun dealer 2-year license is $20.

ADMINISTRATION: State Police

REVENUE:	FY 2006	$1,246,536
	FY 2007	$3,792,335
	FY 2008	$4,032,732
	FY 2009	$6,413,669
	FY 2010	$5,311,199

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY CHECK

IC 10-13-3 ACCT. NO. 10930-425744; 428030; 428081

REVENUE BASE: Requests for a limited criminal history check are $15 online for accessIndiana subscribers; $16.32 online for non-accessIndiana subscribers by credit card; $7 by mail; and $7 for most state agencies requesting a limited criminal history check.

ADMINISTRATION: State Police

DISTRIBUTION: General Fund; Indiana Office of Technology Portal Fund

NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3 ACCT. NO. 44470-425744; 428010; 428030; 428040; 449001; 449399

REVENUE BASE: Fingerprint charges: If done by the State Police, fingerprinting is included in the $32.25 charge. If done locally and sent to the State Police, locals may assess a fingerprinting fee. Of the $32.25, $17.25 goes to the FBI and $15 goes to the state General Fund.

REVENUE:	FY 2006	$602,524
	FY 2007	$781,721
	FY 2008	$1,038,855
	FY 2009	$854,584
	FY 2010	$900,017

DISTRIBUTION: General Fund

TOBACCO MASTER SETTLEMENT AGREEMENT FUND

IC 4-12-1-14.3 ACCT. NO. 30410-452110

REVENUE BASE: In November of 1998, the attorneys general of 46 states signed an agreement with the major cigarette companies to settle all the state lawsuits seeking to recover the Medicaid costs of treating smokers. Philip Morris, R. J. Reynolds Tobacco Company, Brown and Williamson Tobacco Company, Lorillard Inc., and Liggett and Myers signed the Master Settlement Agreement (MSA), agreeing to pay the states $205 billion through the year 2025, at which time a new agreement would need to be negotiated. The amount of money awarded to each state was based on a formula established by the state attorneys general that considered the number of smokers in a state and the amount spent on tobacco-related Medicaid expenditures.

The annual payments are subject to a number of adjustments, reductions, and offsets. The most significant of the adjustments is the volume-of-sales adjustment clause and the inflation adjustment. The volume-of-sales adjustment is based on changes in the number of cigarettes shipped within the U.S. in 1998 and 1999.

As cigarette consumption decreases as a result of higher prices or anti-smoking initiatives, the payments to the states are adjusted accordingly. For every full percentage point the shipments decrease, the payments decrease by 0.98%. An annual inflationary adjustment of the higher of the consumer price index (CPI) or 3% is also made in determining the amount due to the states.

ADMINISTRATION: State Budget Agency

REVENUE:	FY 2006	$119,345,608
	FY 2007	$124,914,007
	FY 2008	$147,442,295
	FY 2009	$160,954,300
	FY 2010	$134,728,807

DISTRIBUTION: Various Appropriations

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6 ACCT. NO. 30511-425977; 427475

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.

All permits, excluding:	$20
Permits issued to exceed 95' in overall length, 148" overall width, or the height limit.	$30
390-day permit	$100
Trip permit	$20
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
90-day permit	$200
Annual permit for ocean-going container--Total gross weight may not exceed 95,000 lbs.	$800

Special permits issued for a combination of the above would be the greater of the two fees.

Other fees:

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 2006	$12,895,894
	FY 2007	$10,907,291
	FY 2008	$15,475,107
	FY 2009	$13,377,120
	FY 2010	$12,376,606

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 5-13-10 ACCT. NO. 10450 all accounts

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 2006	$68,504,213
	FY 2007	$119,556,713
	FY 2008	$125,343,331
	FY 2009	$42,659,837
	FY 2010	$17,262,745

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6 ACCT. NO. 38520-422020; 428310; 428320; 428330; 428340; 429377; 462200

REVENUE BASE: Each public utility must pay up to 0.0011 of its gross intrastate operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission (IURC) 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 2006	$11,829,482
FY 2007	$12,263,258
FY 2008	$15,509,831
FY 2009	$14,244,237
FY 2010	$13,668,299

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME RESIDENT PAYMENTS

IC 10-17-9 ACCT. NO. 46980-750250

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, new construction, 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 2006	$10,055,364
	FY 2007	$9,751,007
	FY 2008	$10,977,541
	FY 2009	$11,760,688
	FY 2010	$12,982,828

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

INDEPENDENT CONTRACTOR FEE

IC 22-3-2-14.5 ACCT. NO. 35010-428510; 11630-428510

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 2006	$110,340	$37,820
FY 2007	$117,140	$39,380
FY 2008	$106,335	$35,685
FY 2009	$99,890	$32,700
FY 2010	$101,100	$33,710

DISTRIBUTION: 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. 48270

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:

	Assessments	Payouts	Fund Balance
FY 2006*	$5,158,516	$3,437,266	$2,554,033
FY 2007	$6,016,506	$3,891,826	$4,678,713
FY 2008	$2,591,712	$4,120,959	$2,957,066
FY 2009	$4,384,593	$4,444,203	$2,897,456
FY 2010	$6,454,964	$4,905,794	$4,446,626

*Assessments amount includes a loan from the Supplemental Administrative Fund of $548,000 to cover monthly payout until assessments were due.

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. 35010-428530

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 2006	$43,250
	FY 2007	$40,500
	FY 2008	$29,500
	FY 2009	$32,250
	FY 2010	$39,250

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25 ACCT. NO. 52410-451410; 453901; 453919

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 2006	$5,588,282
	FY 2007	$6,477,024
	FY 2008	$7,743,226
	FY 2009	$7,010,991
	FY 2010	$7,856,898

DISTRIBUTION: Special Employment and Training Services Fund

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4 ACCT. NO. 70020

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:

Fiscal Year	Tax Revenue	Interest Earned	Benefit Payouts	Admin. Expenses	Ending Balance*
2006*	$629,713,328	$26,946,455	$671,282,894	$12,156,564	$583,688,808
2007*	$585,015,506	$23,502,466	$736,752,152	$12,722,790	$442,758,838
2008*	$565,005,667	$17,057,148	$785,806,367	$15,170,115	$223,845,171
2009*	$543,775,661	$2,471,259	$1,659,448,023	$17,318,042	($885,459,931)
2010*	$569,288,575	-0-	$1,375,784,645	$1,207,018	($1,693,163,020)

Note: Fund Balance does not equal prior year Fund Balance plus Tax Revenue and Interest Earning minus Benefits because of refunds and returned checks.

Source: Information is taken from monthly reports to Unemployment Insurance Board. Figures may differ from Auditor of State data.

DISTRIBUTION: Unemployed individuals.

COMMON SCHOOL FUND

IC 20-49 ACCT. NO. 72410

Article 8 of the Constitution of Indiana specifies that in come from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

· assist local school corporations and school townships in financing school building construction and educational technology programs through school loans.

· make advances to school corporations and to school townships in order to aid in disaster loss.

· make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

· make advances to charter schools for certain operational costs (IC 20-49-7)

· assist certain school corporations that experience a shortfall of at least 5% in the collection of property tax levies because of certain reassessment errors or changes (IC 20-49-8.2; this chapter expires December 31, 2010)

The outstanding loan balances as of August 1, 2010, were about $474.8 M for construction loans, $59.1 M for technology loans, and $56.3 M for charter school loans.

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) unclaimed funds (IC 32-9-8-4); and (c) escheated estates (IC 21-1-1-1).

Revenues (other than collection revenues) include but are not limited to loan repayments from school corporations and school townships as well as investments made from the Treasurer's Office.

REVENUE:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Fines & Forfeitures	$6,335,485	$6,240,202	$6,350,821	$6,854,799	$8,074,669
Escheated Estates	109,830	(109,830)	0	0	591,232
Total Rev. Collections	$6,445,315	$6,130,372	$6,350,821	$6,854,799	$8,665,901
Loan Repayment	33,495,972	37,868,638	37,082,899	41,157,898	53,159,686
Total Collections	**$39,941,287**	**$43,999,010**	**$43,433,720**	**$48,012,697**	**$61,825,587**

Source: Treasurer of State

	Unobligated Reserves	Total Fund Equity	Year-End Percentage
FY 2006	$14,550,103	$517,586,586	2.8%
FY 2007	$15,436,562	$523,716,958	2.9%
FY 2008	$34,261,241	$530,067,779	6.5%
FY 2009	$35,640,372	$536,974,089	7.6%
FY 2010	$83,843,416	$545,639,991	15.4%

Source: Treasurer of State

IC 8-14-1 Motor Vehicle Highway Account
IC 8-14-2 Highway, Road, and 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 million collected from each tax), plus motor vehicle registration fees, and 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 INDOT; 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
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%)
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, and Street Fund

A. State Highway Fund

Funds must be appropriated.

B. Local Road and 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
4. Any local costs required to undertake a recreational or reservoir road project

STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
JULY 1, 2009, TO JUNE 30, 2010

Gross Receipts:			
	Motor Fuel Tax	296,253,974	
	Special Fuel	135,492,272	
	Motor Carrier Surtax & Highway User Fee	39,529,119	
	Trip Permit Fee	99,370	
	Motor Carrier Fund Surplus	3,353,446	
	Vehicle License, Title & Driver's License Fees	115,974,727	
	International Registration Plan Revenue	82,905,830	
	Reinstatement Fees & Driver Court Fees	112,470	
	Defensive Driver School	524,960	
	MVH Fund's Share of Odometer Fund	119,596	
	Bureau of Motor Vehicles Misc Receipts	181,024	
	MVH Fund's Share of State Court Cost	3,616,184	
	State Police Misc Receipts & MCSAP - Fed.	2,574,231	
	State Police - Federal	84,044	
	Traffic Safety - Federal	13,657,990	
	Traffic Safety Miscellaneous Receipts	32,155	
	Miscellaneous Receipts	627,365	
Total Gross Receipts		**$695,138,758**	
Less:	Gas Tax Refunds	2,472,498	
	Special Fuel Refunds	44,708,001	
Net Receipts			**$647,958,259**

Fund Expenses:			
State Police:			
	Administrative	121,587,888	
	Pension	9,468,912	
	Supplemental Pension	3,567,517	
	Benefits	3,806,666	
	Enforcement Aid	76,000	
	Forensic & Health Science Laboratory	11,288,931	
Gross State Police Expense		**$149,795,914**	
Less:	General Fund Reimbursement	53,450,377	
	Motor Carrier Fund Reimbursement	4,382,788	
	Toll Road Reimbursement	6,149,500	
	Gaming Commission Reimbursement	456,527	
	Grant Reimbursements	(2,725,353)	
	Misc Reimbursements	61,239	
Net State Police Expense		**$88,020,837**	

Other Fund Expenses		
Bureau of Motor Vehicles	37,312,191	
Dept. of Revenue - Motor Fuel Tax Division	10,772,282	
Traffic Safety	7,698,492	
Traffic Safety Education	245,939	
Highway Safety Plan	606,011	
State Trauma Registry	1,220	
Audit Expense	375,000	
Dealer Compliance	165,303	
Total Other Fund Expenses	**$57,176,439**	
Total Net Fund Expenses		**$145,197,276**
Amount Available for Distribution (net receipts less total net fund expenses)		**$502,760,983**
Adjustments to Amount Available for Distribution:		
County Engineer Distribution Per IC 8-17-5-8 & 11.1	(690,000)	
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(2,256,958)	
Covered Bridge Distribution Per IC 8-14-1-10	(140,600)	
Access Road Construction Per IC 8-23-5-7	(2,989,885)	
Counties Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	20,449,190	
Cities & Towns Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	9,585,605	
Total Adjustments		**$23,957,351**
Net Distributions:		
Indiana Department of Transportation	273,787,020	
Counties	181,446,707	
Cities and Towns	85,393,507	
Net Amount Distributed	**$540,627,234**	**$540,627,234**

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

Sources	**FY 2006**	**FY 2007**	**FY 2008**	**FY 2009**	**FY 2010**	**Acct. #**
Motor Fuel Taxes	$57,770,310	$57,593,685	$55,763,054	$54,258,155	$54,474,008	50510-414200;414290
Special Fuel Tax	29,653,470	29,614,430	30,001,335	26,097,656	24,735,306	50510-414600;414699
License Fees	10,048,780	10,088,741	10,338,676	9,228,900	9,307,040	50560-427475;429022
Total Uses	$97,472,560	$97,296,856	$96,103,065	$89,584,711	$88,516,354	

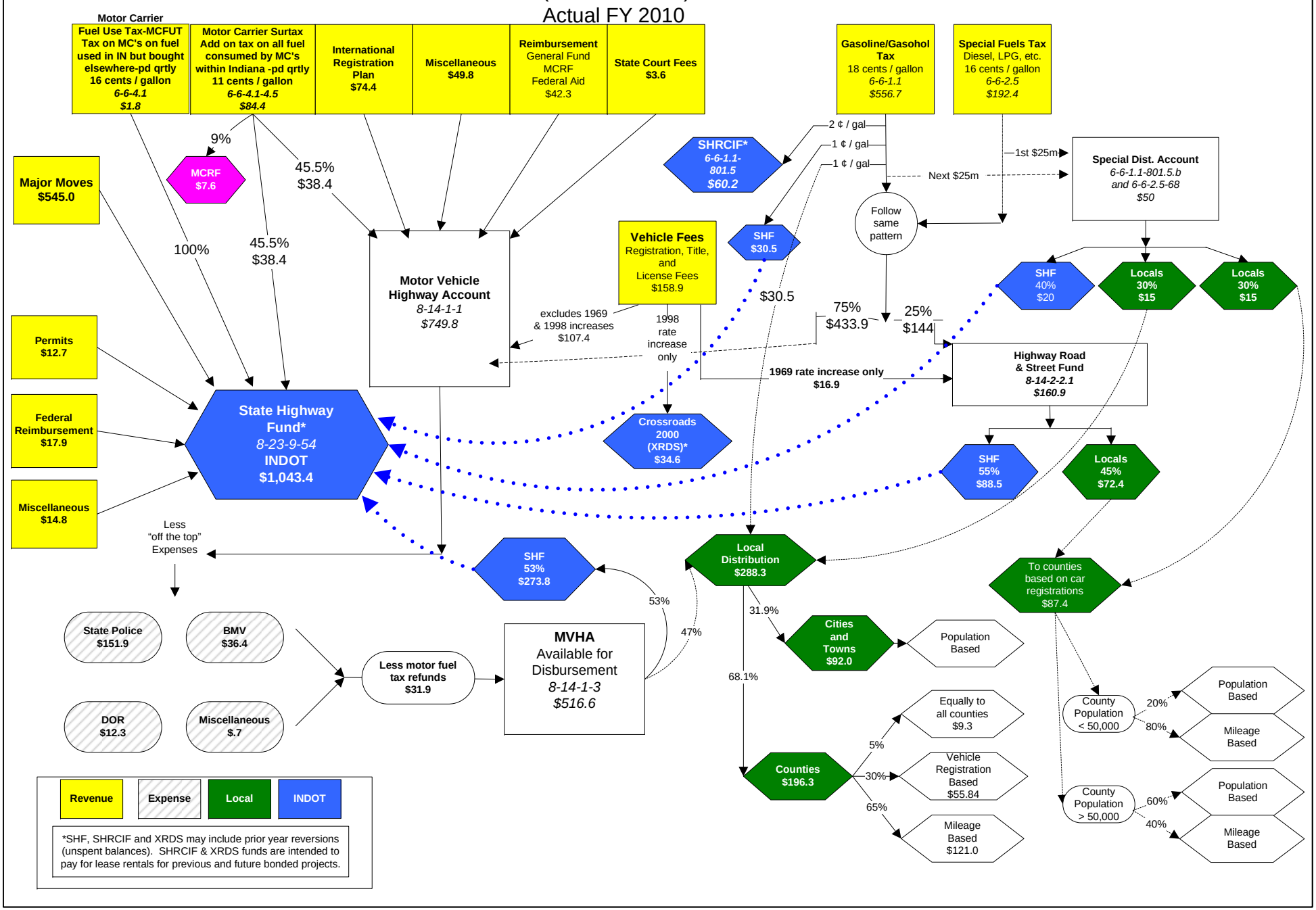
SOURCES OF HIGHWAY, ROAD AND STREET FUND (LOCAL SHARE - 45%)

Sources	**FY 2006**	**FY 2007**	**FY 2008**	**FY 2009**	**FY 2010**	**Acct. #**
Motor Fuel Taxes	$42,277,072	$47,141,034	$45,642,582	$44,401,135	$45,774,203	50510-418890;418892
Special Fuel Tax	24,263,286	24,229,654	24,546,320	21,351,861	20,236,060	50510-414300;414399
License Fees	8,213,532	8,234,457	8,439,071	7,598,848	7,595,598	50540-418890;429022
Total Uses	$74,753,890	$79,605,145	$78,627,973	$73,351,844	$73,605,861	
GRAND TOTAL	**$172,226,450**	**$176,902,001**	**$174,731,038,**	**$162,936,555**	**$162,122,215**	

Indiana Transportation Funding

(all $ in Millions)

Actual FY 2010



MAJOR MOVES CONSTRUCTION FUND

IC 8-14-14 LEGAL FUND NO. 4270

REVENUE BASE: A one-time lease payment for operation of the Indiana Toll Road less costs was deposited into the Major Moves Construction Fund in FY 2007. The Next Generation Trust Fund transfers interest earned to the Major Moves Construction Fund every five years. Other potential revenue sources include appropriations to the Fund; gifts, grants, loans, bond proceeds, and other money received; future leases of tollways or toll roads, payments made by operators to the Indiana Finance Authority; and interest, premiums, or other earnings.

ADMINISTRATION: INDOT

DISTRIBUTION: Money in the Fund may be used to pay any obligation incurred by the Indiana Finance Authority, INDOT, or an operator in connection with the execution and performance of public-private agreements for tollways or toll roads, for lease payments to the Indiana Finance Authority; and to fund projects in INDOT's transportation plan. Money in the fund may not be used in connection with a public-private agreement concerning a passenger or freight railroad system.

Upon execution of the lease of the Indiana Toll Road several statutory distributions to local units and for certain purposes were triggered, including:

Counties, cities, and towns using the Motor Vehicle Highway Account formula (in 2 payments)	$150 M
Northwest Indiana Regional Development Authority	40 M
Northwest Indiana Regional Development Authority (distributed over 8 years)	80 M
Toll Road Counties	200 M
Porter and Lake Counties	40 M
State Highway Fund	179 M
Public Employees Retirement	0.6 M

MAJOR MOVES CONSTRUCTION FUND
(Millions of Dollars)

Resources:	**FY 2010**
Working Balance at 7/1/08	$2,206.7
Current Year Resources:	
Interest*	135.3
Total Resources	2,342.0
Uses - Appropriations, Expenditures, and Reversions:	
Appropriations:	
Statutory Distributions to Local Units	10.0
Statutory Transfer to INDOT	535.3
Total Appropriations:	545.3
Other Expenditures and Transfers:	
Transfer to Toll Freeze Escrow Account	0.0
Financial Consulting	0.2
Legal Consulting	0.5
Total Other Expenditures and Transfers:	**0.7**
Reversions:	0.0
Total Net Uses:	546.0
Fund Balance at 6/30/09:	$1,796.0

*Does not include interest earned but not paid.

NEXT GENERATION TRUST FUND

IC 8-14-15 LEGAL FUND NO. 4270

REVENUE BASE: The Next Generation Trust Fund was established in FY 2007 with the transfer of $500 M from the proceeds of the lease of the Indiana Toll Road. The income that accrues from investment of the money in the Fund is deposited in the Fund.

ADMINISTRATION: The Treasurer of State is the trustee of the Trust Fund.

DISTRIBUTION: The Treasurer of State transfers all accrued interest in the Next Generation Trust Fund to the Major Moves Construction Fund on March 15, 2011, and on March 15 every five years thereafter.

NEXT GENERATION TRUST FUND
(Millions of Dollars)

	FY 2010
Resources:	
Working Balance at 7/1/09	$551.0
Current Year Resources:	
Interest	22.8
Total Current Year Resources	**22.8**
Total Resources	**$573.8**

BUDGET FOR FY 2011

Function	General Fund	Dedicated Fund	Federal Fund	ARRA Funds/ Higher Educ.	Local Fund	Total
GENERAL GOVERNMENT						
Legislative	$47,302,023					$47,302,023
Judicial	146,216,416	27,515,287	1,082,243			174,813,946
Executive	23,365,922	10,480,617	3,895,713			37,742,252
Financial Management	222,574,604	166,296,773				388,871,377
Tax Administration	59,499,087	51,895,265				111,394,352
Administration	31,905,739	3,565,913	200,000			35,671,652
Other	3,195,224	55,000	512,686			3,762,910
Total Operating	534,059,015	259,808,855	5,690,642			799,558,512
Total Construction	123,260,858	10,745,159				134,006,017
Total General Government	**$657,319,873**	**$270,554,014**	**$5,690,642**			**$933,564,529**
PUBLIC SAFETY						
Correction Administration	$243,859,528	$6,055,228	$$335,000			$ 250,249,756
Dept. of Correction Ombudsman	141,882					141,882
Correctional Facilities	449,249,970	41,098,202	260,000			490,608,172
State Police	57,748,698	104,047,294	7,608,141			169,404,133
Adjutant General	14,677,146	200	32,597,889			47,275,235
Criminal Justice Institute	5,080,783	19,846,528	22,808,176			47,735,487
Law Enforcement Training	2,190,933	2,220,048				4,410,981
NW IN Law Enforcement Training Acad						--
Coroner's Training Board		361,229				361,229
Regulatory and Licensing	22,748,163	311,889,639	46,191,063			380,828,865

BUDGET FOR FY 2011

Function	General Fund	Dedicated Fund	Federal Fund	ARRA Funds/ Higher Educ.	Local Fund	Total
Total Operating	795,697,103	485,518,368	109,800,269			1,391,015,740
Total Construction	55,718,630	16,861,818				72,580,448
Total Public Safety	**$851,415,733**	**$502,380,186**	**$109,800,269**			**$1,463,596,188**
CONSERVATION & ENVIRONMENT						
Natural Resources	$55,880,995	$74,435,053	$15,197,506			$145,513,554
Other Natural Resources	2,230,884	116,169				2,347,053
Environmental Management	28,671,669	92,842,341	28,201,834			149,715,844
Other Environmental Management	368,250					368,250
Total Operating	87,151,798	167,393,563	43,399,340			297,944,701
Total Construction	25,285,203	1,800,000				27,085,203
Total Conservation & Environment	**$112,437,001**	**$169,193,563**	**$43,399,340**			**$325,029,904**
ECONOMIC DEVELOPMENT						
Agriculture Totals	$ 3,186,671	$ 6,021,441				$ 9,208,112
Lt. Governor Totals	4,775,908	3,774,070	36,569,636		8,250	45,127,864
Econ. Development Corp. Adm.	7,720,441	453,305	1,696,321			9,870,067
Economic Development Funds	35,736,914	5,936,731				41,673,645
Econ Dev Organizations	1,500,000	2,915,019				4,415,019
Workforce Dev Administration	1,188,445	32,476	74,079,717			75,300,638
Employment Services		6,500,000	644,000,000			650,500,000
Vocational and Technical Ed Totals			90,183,189			90,183,189
Econ Dev Budget Agency						
Shoreline Development Comm.	1,000,000					1,000,000

Function	General Fund	Dedicated Fund	Federal Fund	ARRA Funds/ Higher Educ.	Local Fund	Total
Midwest Inst. for Nanoelectronics (ARRA)						0
Indiana State Fair Comission	1,619,124	6,572,000				8,191,124
Total Operating	56,727,503	32,205,042	846,528,863		8,250	935,469,658
Total Construction						0
Total Economic Development	**$56,727,503**	**$32,205,042**	**$846,528,863**		**$ 8,250**	**$935,469,658**
TRANSPORTATION						
Intermodal Operations		$60,605,937	$16,598,388		$700,000	$77,904,325
Highway Operations		1,169,166,814	698,200,000			1,867,366,814
Local Distributions		396,601,000	266,000,000			662,601,000
Total Operating		1,626,373,751	980,798,388		700,000	2,607,872,139
Total Construction		6,200,000				6,200,000
Total Transportation		**$1,632,573,751**	**$980,798,388**		**$700,000**	**$2,614,072,139**
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS						
Mental Health and Addiction Svcs	$270,344,557	$28,055,963	$137,666,980			$436,067,500
Division of Family Resources	144,315,180	7,344,246	446,719,427			598,378,853
Public Health	36,383,765	67,648,662	226,257,194			330,289,621
Family Social Service Admin.	19,764,734		17,527,216			37,291,950
Ofc of Medicaid Policy & Planning	1,584,827,051	195,868,384	4,957,350,768			6,738,046,203
Family and Children Services	626,037,098	56,811,971	257,943,021			940,792,090
Aging & Rehabilitative Svcs.	213,288,354	30,910,733	210,958,884		532,500	455,690,471
Other Health	30,335,434	10,879,580	749,823			41,964,837
Dept Child Svcs Ombudsman Bureau	145,400					145,400

BUDGET FOR FY 2011

Function	General Fund	Dedicated Fund	Federal Fund	ARRA Funds/ Higher Educ.	Local Fund	Total
IN Protection & Advocacy Svcs			2,263,770			2,263,770
Gov. Council for Devel. Disabilities			1,533,090			1,533,090
Veterans Affairs	13,544,646	19,958,583	5,096,012			38,599,241
Total Operating	2,938,986,219	417,478,122	6,264,066,185		532,500	9,621,063,026
Total Construction	4,564,161	7,909,327				12,473,488
Total Health, Family Social Services & Veterans' Affairs	**$2,943,550,380**	**$425,387,449**	**$6,264,066,185**		**$532,500**	**$9,633,536,514**
HIGHER EDUCATION	$541,673,767	$4,360,394	$520,000			$546,554,161
Indiana University	379,841,777	7,295,042	69,215			387,206,034
Purdue University	81,231,272					81,231,272
Indiana State University	50,845,312	681,746				51,527,058
Univ. of Southern Indiana	144,713,619	574,032	1,000,000			146,287,651
Ball State University	42,473,199					42,473,199
Vincennes University	208,121,613					208,121,613
IVTC		600,000				600,000
IN Higher Ed Telecomm System	2,247,056					2,247,056
Medical Education Board	2,121,028					2,121,028
Comm. for Higher Education	26,500,000	3,756,991				30,256,991
Budget Agency	1,046,630					1,046,630
A.D.D.L. Lease Payments (DOA)	4,934,000					4,934,000
Student Assistance Comm.	268,731,930	100,000	4,829,565			273,661,495
Total Operating	1,754,481,203	17,368,205	6,418,780			1,778,268,188
Total Construction						
Total Higher Education	**$1,754,481,203**	**$17,368,205**	**$6,418,780**			**$1,778,268,188**

BUDGET FOR FY 2011

Function	General Fund	Dedicated Fund	Federal Fund	ARRA Funds/ Higher Educ.	Local Fund	Total
EDUCATION K-12						
Elementary/Secondary Educ.	$7,574,617,003	$139,611,745	$920,454,793	$6,418,780	$ 2,888,587	$8,643,990,908
Other Education	9,627,873	9,697,806	3,884,320			23,209,999
Total Education (K-12)	**$7,584,244,876**	**$149,309,551**	**$924,339,113**		**$ 2,888,587**	**$8,667,200,907**
Total Education (K-12+Higher Ed)	**$9,338,726,079**	**$166,677,756**	**$930,757,893**		**$2,888,587**	**$10,439,050,315**
MISCELLANEOUS						
Distributions	$152,780,902	$274,295,694	$ 35,000,000	$ 2,005,185	**$2,005,185**	**$466,086,966**
Total Miscellaneous	**$152,780,902**	**$274,295,694**	**$ 35,000,000**	**$ 2,005,185**	**$2,005,185**	**$466,086,966**
STATE TOTALS						
Total Operating	$13,904,128,619	$3,429,751,151	$9,216,041,580		$6,134,522	$26,556,055,872
Total Construction	208,828,852	43,516,304			--	252,345,156
GRAND TOTAL	**$14,112,957,471**	**$3,473,267,455**	**$9,216,041,580**	**$ 90,878,914**	**$6,134,522**	**$26,899,279,942**

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

	FY 2010
Resources:	
Working Balance at 7/1/09	$54.9
Current Year Resources:	
Forecast Revenue	12,186.7
DSH	57.9
Quality Assessment Fee	33.3
Miscellaneous Revenue[1]	38.7
Transfer from Medicaid Reserve	57.6
Transfer from Rainy Day Fund	370.9
Transfer to State Tuition Reserve	(73.6)
Transfer from State Tuition Reserve	1,019.3
Total Current Year Resources	**$13,690.8**
Total Resources:	**13,745.7**
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations:	
HEA 1001(ss) FY 2010-2011 Appropriations	13,571.4
Adjustments to Appropriations[2]	125.8
Total Appropriations	**$13,697.2**
Other Expenditures and Transfers:	
PTRC and Homestead Credit Adjustments	26.2
Stadium/Conv. Ctr. Appropriation Reversion	(40.0)
Local Option Income Tax Distributions	11.6
Judgments and Settlements	4.7
Total Appropriations and Expenditures:	**$13,699.7**
Reversions:[5]	(784.7)
Total Net Uses:	**$12,915.0**
General Fund Reserve Balance at 6/30/10	**830.7**
Reserved Balances:	
Medicaid Reserve	0.0
Tuition Reserve	0.0
Rainy Day Fund[3]	0.0
Total Combined Balances	**$830.7**
PTRF and Homestead Credit Liability	(0.6)
Total Combined Balances Net of PTRF and Homestead Credit Liability	**$830.1**
Net Combined Balance as a Percent of Operating Revenue	6.1%
Net Combined Balance as a Percent of the Following Year's Budgeted Appropriations	5.9%

Totals may not add due to rounding.

STATE TUITION RESERVE FUND
IC 4-12-1-15.7
(Millions of Dollars)

	Actual FY 2010
Resources:	
Balance at 7/1/09	$941.7
Transfer from General Fund	73.6
Interest Earned During Fiscal Year	4.0
Total Resources	**$1,019.3**
Uses	
Transfer to General Fund	1,019.3
Total Uses	**1,019.3**
Fund Balance at 6/30/10	**0.0**

Totals may not add due to rounding.

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

	FY 2010
Resources:	
Fund Balance 7/1/09	$ 365.2
Interest Earned FY 2010	1.9
Repayment of Loans[4]	8.8
Total Resources:	375.9
Uses:	
Transfer to General Fund per IC 4-10-18[5]	370.9
New Loans	5.0
Total Uses	**$375.9**
Fund Balance at 6/30/10	**0.0**
Maximum Fund Balance[6]	$862.2

Totals may not add due to rounding.

Footnotes

[1] FY 2010 miscellaneous revenue includes juvenile arrearage dollars from Marion County ($6.6M), outdated warrants ($2.0M), dedicated SWCAP ($6.3M), prior year's DSH ($21.8M), and miscellaneous revenues from IHCDA and IOT ($2.0M).

[2] Adjustments to Appropriations:

FY 2011 biennial appropriations expended in FY 2010	$ 4.0
Augmentations:	
County Prosecutors' Salaries	0.9
Teachers' Retirement Pension	10.5
Excess Handgun	9.5
Cigarette Tax	12.1
	$33.0
Adjustments to Auditor	8.0
Transfer of Medicaid Reserve to General Fund	57.6
Riverboat Wagering Tax Shortfall	23.2
Total FY 2010 Adjustments to Appropriations	$125.8

[6] Net of Outstanding Loans:	FY 2010
Duneland School Corporation	$ 4.9
City of East Chicago	1.2
East Chicago School Corporation	0.4
Porter County	0.8
East Chicago Public Library	0.1
Beech Grove School Corporation	0.0
Beech Grove City	0.0
Kokomo Center School Corporation	1.6
Northwest School Corporation	0.6
Howard County	0.4
Kokomo City	1.2
Brown County School Corporation	5.5
Covington Community School Corporation	1.6
	$18.3

[4] Loan repayments reflect Section 498 of HEA 1001ss (2009) which exempts the Brown County School Corporation from making principal or interest payments during FY 2010 or FY 2011.

[5] Per IC 4-10-18, the State Budget Agency was required to transfer the entire balance of the Rainy Day Fund to the General Fund.

[6] The maximum allowable fund balance equals 7% of fiscal year General Fund revenues.

BUILD INDIANA FUND
FY 2010
(Millions)

Resources:	
Fund balance at 7/1/09	$ 3.8
Lottery Surplus Account*	123.9
Riverboat Wagering Tax	121.8
Pari-mutuel Tax	1.3
Charity Gaming Surplus	3.0
Interest	0.0
Total Resources:	**$253.8**
Distributions:	
Motor Vehicle Excise Tax Replacement Acct.	$236.20
DNR	0.04
INDOT	1.20
Technology/Other	14.10
Total Uses	**$251.50**
Balance at 6/30/10	**$ 2.3**

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