INDIANA HANDBOOK OF

TAXES, REVENUES,

AND

APPROPRIATIONS

Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2012

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) and will be listed below.

ERRATA

Page 55 -Count and amount for the "Discharge of Debt on Principal Residence" addback is corrected, and the "Current Year Nonconformity" addback is specified.

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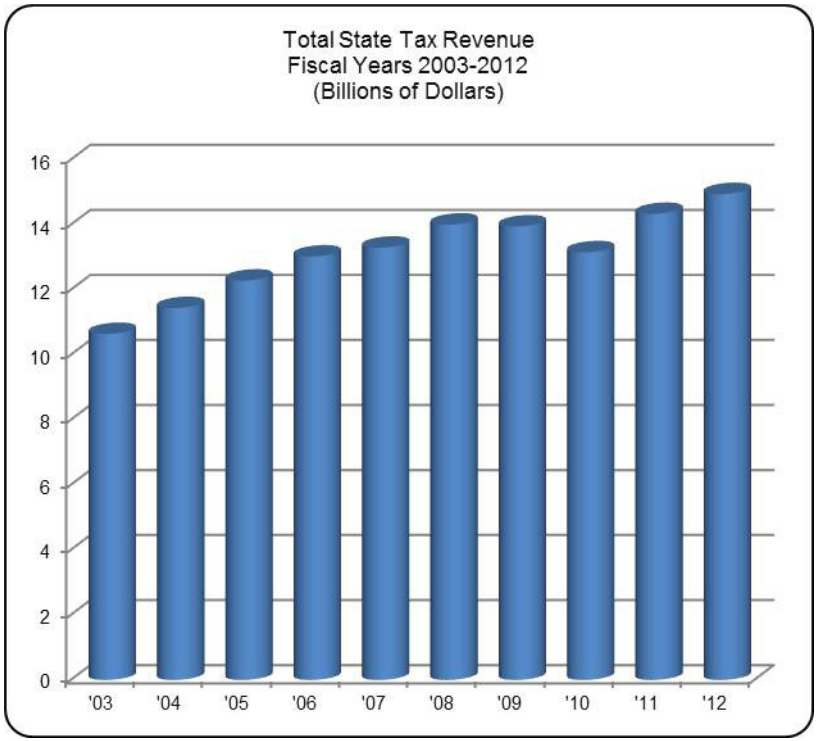


FY 2012 SUMMARY OF STATE TAXES
(Millions)

Sales Taxes	$6,632.0
Individual Income Taxes	4,765.5
Motor Fuel Taxes	814.8
Corporate Income Taxes	700.3
Riverboat Taxes*	523.6
Cigarette Taxes	456.2
Local FIT, CVET, Excise*	234.6
Utility Receipts Taxes	210.3
Insurance Taxes	207.4
Inheritance Taxes*	176.0
Racetrack Wagering	117.6
Financial Institutions*	48.2
Alcoholic Beverage Taxes	44.2
Railroad Car Property Taxes	6.2
Hazardous Waste*/Petroleum Severance	3.2
Pari-mutuel Taxes	3.1
Charity/Type II Gaming	1.6
Other Taxes	0.2
Property Taxes	0.1
TOTAL STATE TAXES	**$14,945.1**

*State share of revenue.

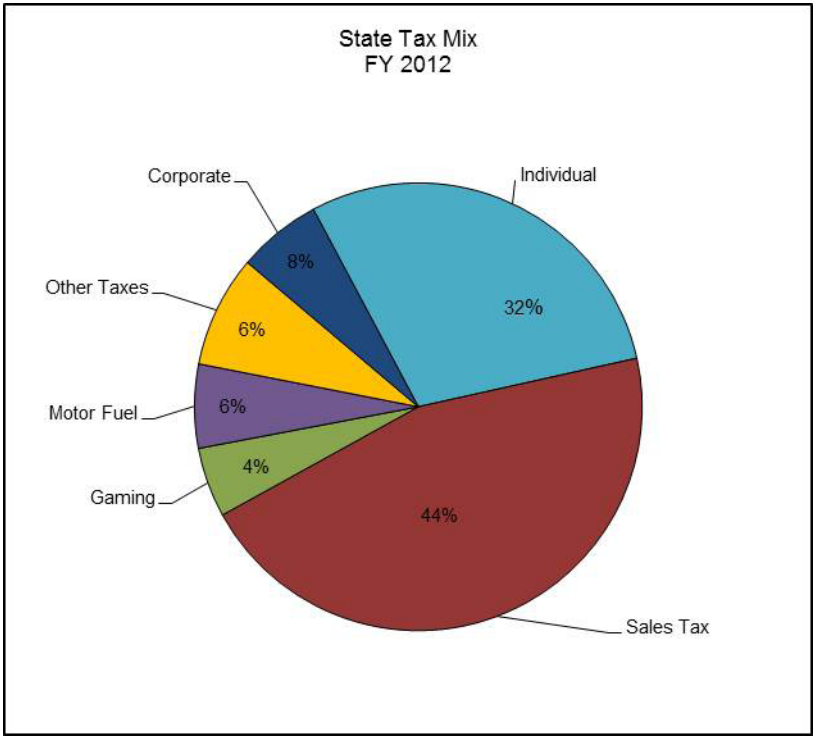
SUMMARY OF FEDERAL AID
(Millions)

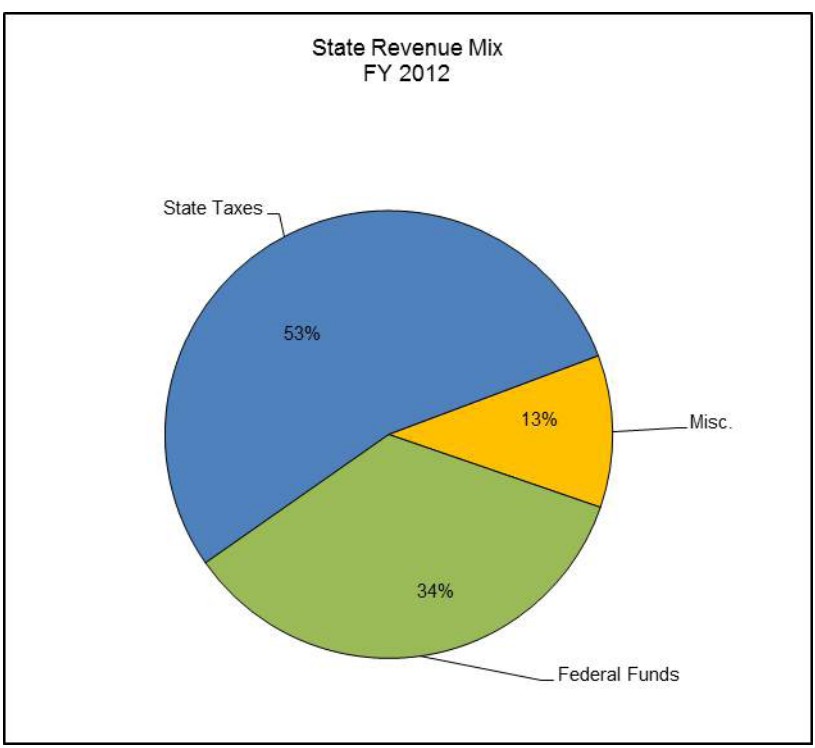
Public Welfare	$5,778.5
Education/Higher Education	1,280.3
Highways/Transportation	1,141.7
Miscellaneous	670.1
Health/Mental Health	280.4
General Government	223.1
Trust Funds	155.2
Conservation/Environmental	73.6
Public Safety	39.4
Corrections	19.4
TOTAL FEDERAL AID	**$9,661.7**

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

Other Fees and Hospital Assessment Fee	$1,062.3
Unemployment Comp Trust Fund	858.8
Miscellaneous Receipts and Donations	343.7
Vehicle Licenses/Nonbusiness Licenses	318.4
Lottery	207.6
Fines and Penalties	192.3
Permits	142.9
Tobacco Master Settlement	129.5
Interest and Dividends	94.3
State Sales	70.4
Individual Support	41.8
Business and Personal Licenses	22.3
Other Service Charges	16.3
Examination and Registration Fees	8.4
Rental of Properties	4.7
County Welfare Tax	0.1
TOTAL PERMITS, LICENSES, SALES, MISC.	**$3,513.8**
TOTAL REVENUE FY 2012	**$28,120.6**

Totals may not add due to rounding.


State Tax Mix
FY 2012
Corporate
Individual
Other Taxes
Motor Fuel
Gaming
Sales Tax
8%
32%
6%
6%
4%
44%


State Revenue Mix
FY 2012
State Taxes
Misc.
Federal Funds
53%
13%
34%

DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, is equal to "federal adjusted gross income" (as defined by Sec. 62 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(a) and IC 6-3-1-11.

For corporations, is equal to "federal taxable income" (as defined in Sec. 63 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(b) and IC 6-3-1-11.

For trusts and estates, is equal to "federal taxable income" (as defined in Sec. 641(b) of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(e) and IC 6-3-1-11.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability. A **Refundable Credit** is a credit that generates a refund to the taxpayer if the amount of the credit is greater than the amount of tax imposed on the taxpayer.

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

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.

Single-Sales-Factor Apportionment: Under single-sales-factor apportionment, the Indiana tax base is determined only on the basis of a 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. A corporation's property and payroll in Indiana are not used in the apportionment formula. From 2007 to 2011, the property and payroll factors were phased out, with single-sales-factor apportionment beginning in tax year 2011. The three-factor formula, double-weighted for sales, was used for tax years 1995 to 2006. The weights on the property and payroll factors were each equal to 0.25, with the weight on the sales factor equal to 0.50. The weights that were applied to 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

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4

ACCT. NO. 10850-416100; 70512-416100; 37610-416100; 74510-416100; 38610-416100; 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 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
FY 2011	124,537,930	9,462,475	11,279,964
FY 2012	120,471,155	9,579,206	11,305,059

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 2008	$44,707,807
	FY 2009	$43,497,941
	FY 2010	$40,134,262
	FY 2011	$43,494,194
	FY 2012	$44,154,161

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	$16,424,384
PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	$18,456,035
Enforcement & Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	$2,360,781
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		$3,260,397
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	$3,093,782
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	$558,782
TOTAL TAXES			**$44,154,161**

*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; 58610-416200; 74510-416200; 38810-416200; 15050-416200; 53520-416200; 38320-416200; 38325-416200

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 prices. Other minor taxes are imposed on cigarette papers and tubes.

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

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Cigarette distributors are given a 1.2 cents per pack of cigarettes discount as compensation for collecting the tax. Tobacco distributors may retain 0.006 of the amount of tax due as compensation for collecting the tax.

FEES: Cigarette distributors must pay an annual registration fee of $500. Tobacco distributors must pay an annual fee of $25.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:		
	FY 2008	$525,272,438
	FY 2009	$516,758,813
	FY 2010	$482,007,590
	FY 2011	$478,612,877
	FY 2012	$456,170,504

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

*For FY 2012 and 2013, distribution to the State Retiree Health Benefit Trust Fund will be deposited in the state General Fund.

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 2008	FY 2009	FY 2010	FY 2011	FY 2012
General	$278,664,113	$273,517,266	$258,092,916	$255,884,906	$269,107,610
Cig Tax	$21,977,539	$21,615,849	$20,076,152	$19,883,056	$18,924,080
MH Ctrs	$3,124,614	$3,073,168	$2,854,217	$2,826,737	$2,690,378
Pension Relief	$28,277,209	$27,811,550	$25,838,973	$25,581,133	$24,347,042
Medicaid	$12,808,944	$12,592,222	$12,161,474	$11,587,948	$11,028,793
Health Initiative	$21,341,126	$20,826,863	-0-	-0-	-0-
Health Ins. Credit	$12,808,944	$12,592,222	-0-	-0-	-0-
Check-up	$140,858,756	$138,549,263	$128,217,687	$127,439,560	$121,292,079
State Retiree Health Benefit Trust	-0-	-0-	$27,306,834	$27,044,123	-0-
AHCDF	$5,411,193	$6,180,420	7,459,337	$8,365,414	$8,780,523
Total	$525,272,438	$516,758,813	$482,007,590	$478,612,877	$456,170,504

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. Each gram of marijuana is taxed at $3.50.

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 2008	$27,005
	FY 2009	$200
	FY 2010	$179
	FY 2011	$175
	FY 2012	$175

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; 49515-417590; 49520-417590; 49525-417590

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 2008	$1,378,030
	FY 2009	$1,088,623
	FY 2010	$794,572
	FY 2011	$1,023,789
	FY 2012	$1,252,278

DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located.

The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money; (2) emergency state assistance; and (3) state cleanups.

Revenue is distributed to the Hazardous Substances Response Trust Fund as follows:

FY 2008	$1,033,522
FY 2009	$816,467
FY 2010	$656,014
FY 2011	$767,841
FY 2012	$939,208

Revenue is distributed to the various counties as follows.

County	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Porter	$20,519	$21,383	$18,159	$15,135	$15,482
Posey	--	--	--	$3,316	--
Putnam	$323,989	$250,773	$120,399	$237,497	$297,587
Total	$344,508	$272,156	$138,558	$255,948	$313,069

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, daughter-in--law, son-in-law.
Class B - Sister, brother, niece, nephew.
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. The Inheritance Tax will not apply to property interests transferred by decedents whose deaths occur after December 31, 2021.

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

EXEMPTIONS: Exemptions include 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	$250,000
Class B transferees	$500
Class C transferees	$100

CREDITS: In addition, a credit is allowed and is equal to the tax imposed, multiplied by the percentages prescribed by the following schedule:

Year of Individual's Death	Percentage of Credit
2013	10%
2014	20%
2015	30%
2016	40%
2017	50%
2018	60%
2019	70%
2020	80%
2021	90%

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 Reconciliation Act of 2001 (EGTRRA) phased out the state death tax credit from 2002 to 2005 and replaced it with a deduction. The deduction was extended through 2012 under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

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.

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 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
FY 2011	$148,664,017	$10,768	$0	$12,660,454	$161,335,239
FY 2012	$176,026,457	$0	$0	$14,926,007	$190,952,464

*Consumer protective judgment in FY 2008.

DISTRIBUTION: Resident Inheritance Tax: 92% state General Fund; 8% collecting county. Counties are guaranteed a statutorily determined amount as follows. For FY 2012, statute provides that each county receives Inheritance Tax revenue equal to the five-year Olympic average amount of Inheritance Tax received by that county from FY 1991 to FY 1997. Beginning with FY 2013, any replacement revenue to counties will equal the replacement amount distributed for FY 2012, multiplied by the percentages prescribed by the following schedule:

Fiscal Year	Percentage
2013	91%
2014	82%
2015	73%
2016	64%
2017	55%
2018	45%
2019	36%
2020	27%
2021	18%
2022	9%

Counties will no longer receive replacement payments beginning FY 2023. Replacement payments are made from the state General Fund in the fiscal year following the fiscal year in which counties experience revenue shortages.

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
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 2008	$1,680,447
	FY 2009	$1,475,326
	FY 2010	$1,425,692
	FY 2011	$1,825,364
	FY 2012	$2,211,601

DISTRIBUTION: Oil and Gas Fund

RAIL CAR PROPERTY TAX

IC 6-1.1-8; ACCT. NO. 52010-414400 (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 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
FY 2011	$5,069,544	$94,737	$5,164,281
FY 2012	$5,999,139	$177,578	$6,176,717

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 (Repealed) ACCT. NO. 48130-419100;
State Forestry, IC 14-23-3-3 (Repealed) 39810-419100;
Database, IC 14-23-3-3 (Repealed) 48060-419100

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 repealed and not levied after CY 2008.

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

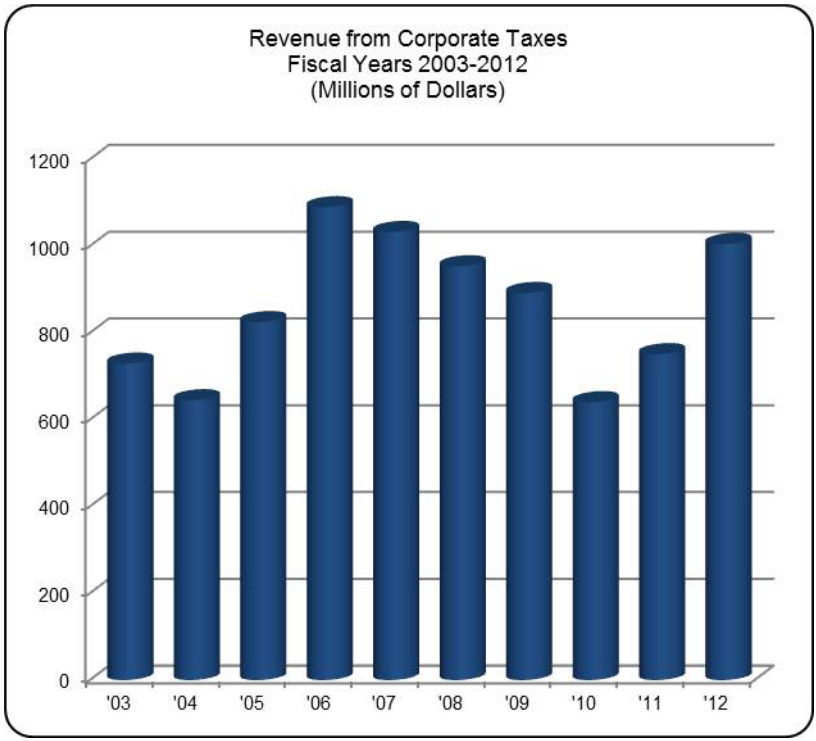
RATE: State Fair: $0.0008 per $100 Assessed Value.
State Forestry: $0.0016 per $100 Assessed Value.

ADMINISTRATION: Department of Local Government Finance

REVENUE:

	State Fair	State Forestry	Database	Total
FY 2008*	$2,456,640	$4,708,939	$89,467	$7,255,046
FY 2009*	$2,524,611	$4,967,256	$94,916	$7,586,783
FY 2010**	$359,508	$701,559	$13,413	$1,074,480
FY 2011**	$22,246	$43,649	$826	$66,721
FY 2012**	$52,829	$105,577	$124	$158,530

*FY 2008 and FY 2009 collections were all affected by billing delays.
**FY 2010, FY 2011, and FY 2012 revenues are from late billings and late payments.



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

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;

(13) add deduction for environmental remediation costs;
(14) add deduction for qualified mine safety equipment costs;
(15) make adjustment to disallow special expensing for qualified leasehold improvements;
(16) make adjustment to disallow special expensing for certain motor sports complex property placed into service;
(17) add deduction for certain business start-up expenditures;
(18) add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011;
(19) make adjustments to disallow treatment of: (1) certain dividends of regulated investment companies; (2) certain payments to controlling exempt organizations; (3) certain limitations on percentage depletion of oil and gas wells; (4) certain sales on dispositions of electric utililties; and (5) certain payments between controlled foreign corporations; and
(20) apportion income to Indiana based on the percentage of sales volume attributable to Indiana.

NOTE: The three-factor apportionment formula was fully phased out and single-sales-factor apportionment was fully phased in beginning in 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:

After	Before	Rate
--	7-1-12	8.5%
6-30-12	7-1-13	8.0%
6-30-13	7-1-14	7.5%
6-30-14	7-1-15	7.0%
6-30-15	--	6.5%

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 2016 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC). New credits not awarded after December 31, 2016.
- **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 the value of qualified investment in a business project having an estimated total cost of at least $75M and located in Shelby County. The credit must be taken over at least a 7-year period. New credits not awarded after December 31, 2016.
- **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.
- **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.
- **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. New credits not awarded after December 31, 2011.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed $450,000 annually.
- **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. New credits not awarded after December 31, 2016.

- **Indiana Colleges and Universities:** 50% 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. New credits not awarded after December 31, 2011.
- **Media Projection 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 on December 31, 2011.
- **Neighborhood Assistance:** 50% 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 from 2010 to 2016, and employing at least 10 new employees. Credits approved by the IEDC Board. New credits not awarded after December 31, 2016.
- **Prison Investment:** 50% of any capital investment and 25% 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 before FY 2012, and $5M per fiscal year beginning in FY 2012.
- **Small Business Wellness Programs:** 50% of annual cost incurred by an employer of 2 to 100 employees to provide a qualified employee wellness program. New credits not awarded after December 31, 2011.
- **Teacher Summer Employment:** 50% of compensation paid, but may not exceed $2,500 per eligible teacher; maximum statewide credits may not exceed $500,000. New credits not awarded after December 31, 2011.
- **21st Century Scholars Program:** 50% of 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 before 2011; and up to $1M for investment between 2011 and 2016. Total new credits awarded may not exceed $12.5 M annually. New credits not awarded after December 31, 2016.
- **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 2008	$690,792,330
	FY 2009	$597,544,069
	FY 2010	$428,346,951
	FY 2011	$618,961,983
	FY 2012	$700,296,096

Annual totals from FY 2008 to FY 2011 adjusted for understatement of Corporate Tax Revenues due to DOR internal audit. FY 2011 also reflects $7 M audit adjustment to Financial Institutions Taxes.

DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5 ACCT. NO. 45600-562000;759135

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.
- Add deduction for environmental remediation costs.
- Add deduction for qualified mine safety equipment costs.
- Adjustment to disallow special expensing for qualified leasehold improvements.
- Adjustment to disallow special expensing for certain motor sports complex property placed into service.
- Add deduction for certain business start-up expenditures.
- Adjustment to disallow exemption of certain laws of an S-corporation.
- Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011.
- Adjustments to disallow federal treatment of: (1) certain dividends of regulated investment companies; (2) certain payments to controlling exempt organizations; (3) certain limitations on percentage depletion on oil and gas wells; (4) certain sales or dispositions of electric utilities; and (5) certain payments between controlled foreign corporations.

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
- Military Base Recovery
- Neighborhood Assistance
- New Employer
- School Scholarship Contributions
- Riverboat Building
- Venture Capital Investment
- Voluntary Remediation

PROCEDURE: The corporateincome 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 2008	$64,065,038
	FY 2009*	$97,059,898
	FY 2010	$71,236,404
	FY 2011**	$62,564,289
	FY 2012	$94,212,629

*Total includes $58,744,676 from nonrecurring MBNA court settlement payments.
**Total reflects $7 M DOR audit adjustment from Corporate Adjusted Gross Income Taxes.

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.
(3) A portion of the local revenue described in (1) is recaptured by the state. The amount recaptured equals the FIT distribution that would have been based on property tax levies that were assumed by the state in 2009.

	Local Units	General Fund	Recapture Amt
FY 2008	$44,038,393	$20,026,645	N/A
FY 2009	$43,992,033	$53,067,865	N/A
FY 2010	$30,388,234	$23,124,872	$17,723,298
FY 2011	$33,692,742	$16,419,666	$12,451,881
FY 2012	$33,988,510	$48,233,472	$11,990,647

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
- Hoosier Business Investment
- Indiana Comprehensive Health Insurance Association
- Indiana Insurance Guaranty Association
- Industrial Recovery
- Military Base Recovery
- New Employer
- Riverboat Building
- School Scholarship Contributions
- 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 2008	$188,041,675	$3,752,009
FY 2009	$183,654,736	$3,755,227
FY 2010	$176,468,590	$3,983,086
FY 2011*	$185,706,727	$4,090,458
FY 2012	$203,122,596	$4,296,812

* Total includes $268,219 recorded in Account 417120.

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

UTILITY RECEIPTS TAX

IC 6-2.3 ACCT. NO. 10850-411240

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 2008	$215,332,646
	FY 2009	$239,660,978
	FY 2010	$190,494,706
	FY 2011	$199,070,745
	FY 2012	$201,016,866

DISTRIBUTION: General Fund

UTILITY SERVICES USE TAX

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

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.

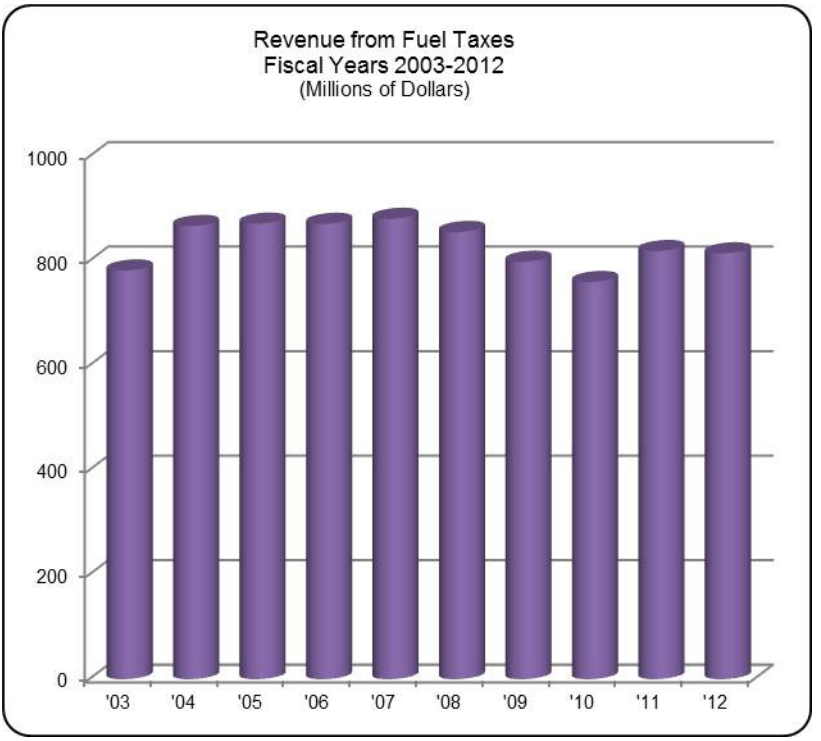
TAX RATE: The same rate as the Utility Receipts Tax, currently 1.4%.

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 2008	$12,917,656
	FY 2009	$13,944,163
	FY 2010	$8,492,583
	FY 2011	$9,495,556
	FY 2012	$9,264,867

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.

Oil Inspection Fee (IC 16-44-2-18)
1993 - $0.0008 per gal.
1997 - $0.008 per gal.
2005 - $0.01 per gal. (includes special fuel)

Note that gasoline and special fuel distributors (with some exceptions) are charged a $0.01 per gallon Oil Inspection Fee. Revenues from this fee are deposited into the Petroleum Underground Storage Tank Excess Liability Trust Fund and are not listed below under fuel tax revenues. See IC 16-44-2-18 or the section on the Oil Inspection Fee in this handbook for more information.

REVENUE: Total Gasoline and Fuel Use Tax Revenues are as follows:

FY 2008	$855,718,781
FY 2009	$798,779,679
FY 2010	$759,914,563
FY 2011	$819,163,534
FY 2012	$814,819,517

DISTRIBUTION:

Funds Receiving Revenue	% of Total Revenue
Motor Vehicle Highway Account	54.47%
State Highway Fund	19.14%
Local Distributions	11.82%
Special Distribution Account	6.10%
State Highway Road Construction and Improvement Fund (Bonding)	7.37%
Motor Carrier Regulation Fund	1.07%
Fish and Wildlife Fund	0.02%
	100.00%

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 41910-414200; 41930-414200 30124-414200; 414600; 30512-414300; 42215-414200; 50510-414200; 418890

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 2008	$553,456,806
	FY 2009	$535,891,317
	FY 2010	$540,695,478
	FY 2011	$543,037,889
	FY 2012	$534,704,488

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

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 2008	$161,920
	FY 2009	$140,074
	FY 2010	$170,875
	FY 2011	$159,678
	FY 2012	$143,416

DISTRIBUTION: Fish and Wildlife Fund.

MOTOR CARRIER FUEL TAX

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

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 2008	$1,395,148
	FY 2009	$1,700,761
	FY 2010	$1,807,088
	FY 2011	$1,309,354
	FY 2012	$540,262

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

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

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 2008	$101,016,424
	FY 2009	$96,568,812
	FY 2010	$84,495,772
	FY 2011	$96,494,850
	FY 2012	$95,690,049

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 2008	$0
	FY 2009	$0
	FY 2010	$0
	FY 2011	$0
	FY 2012	$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; 414600; 30124-414300; 414400

TAXPAYER: Licensed special fuel suppliers who sell special fuel (diesel, biodiesel, LPG) 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.

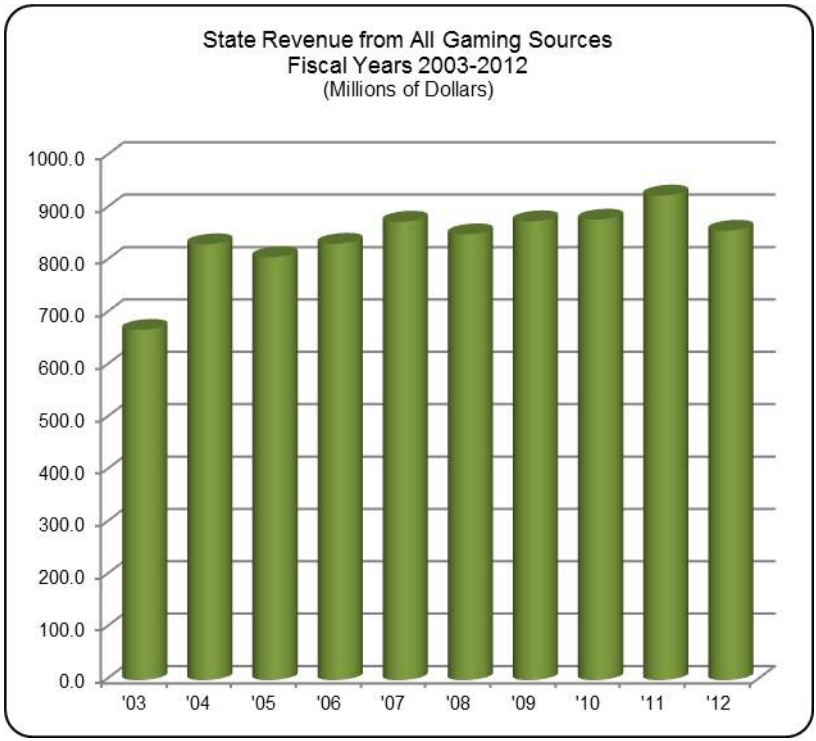
PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or $5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2008	$199,688,483
	FY 2009	$164,478,715
	FY 2010	$132,745,350
	FY 2011	$178,161,763
	FY 2012	$183,741,302

*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 2003-2012
(Millions of Dollars)
1000.0
900.0
800.0
700.0
600.0
500.0
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300.0
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'03
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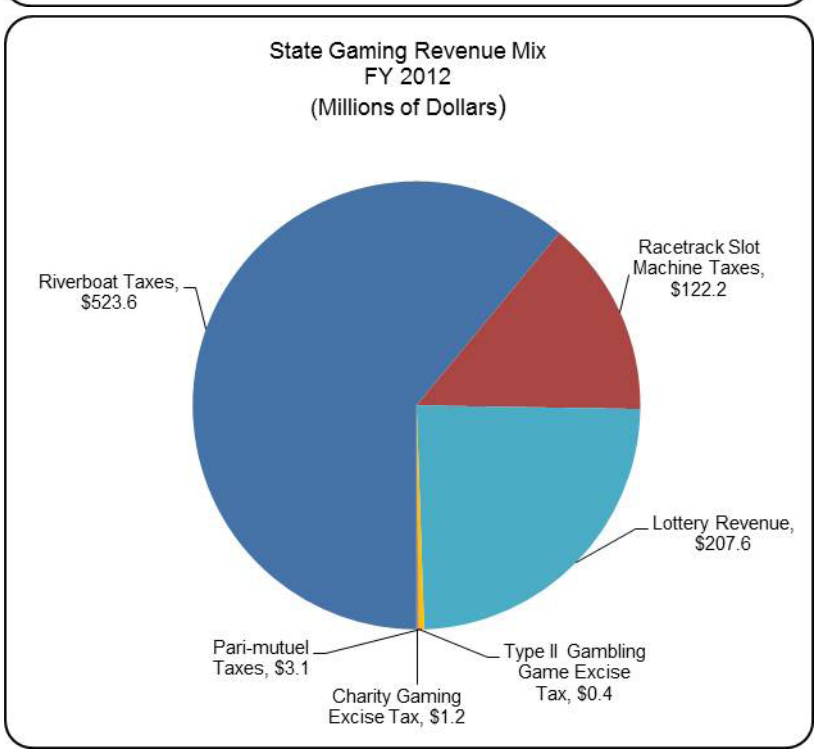

State Gaming Revenue Mix
FY 2012
(Millions of Dollars)
Riverboat Taxes, $523.6
Racetrack Slot Machine Taxes, $122.2
Lottery Revenue, $207.6
Pari-mutuel Taxes, $3.1
Charity Gaming Excise Tax, $1.2
Type II Gambling Game Excise Tax, $0.4

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 French Lick Casino.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling; or (3) through the turnstile to the French Lick Casino.

RATE: $3 per admission, whether paid or unpaid. (Prior to July 1, 2010, the tax was $4 per admission to the French Lick Casino.).

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 French Lick Casino is to be distributed as follows.

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 French Lick Casino.

REVENUE:

	Date*	FY 2009	FY 2010	FY 2011	FY 2012
Ameristar/ East Chicago^	4/18/1997	$9,861,417	$9,342,003	$8,994,183	$8,285,853
Belterra/ Switzerland Co.	10/27/2000	5,518,383	5,332,560	4,991,061	4,982,925
Blue Chip/ Michigan City	8/22/1997	7,249,665	7,499,313	7,498,554	7,453,212
Casino Aztar/ Evansville	12/8/1995	3,928,287	3,853,974	3,790,629	3,654,027
French Lick/ Orange Co.	11/1/2006	4,679,392	4,391,340	3,070,811	2,951,067
Hollywood/ Lawrenceburg	12/13/1996	10,243,791	12,451,989	11,795,168	10,774,461
Horseshoe/ Hammond	6/29/1996	15,721,548	17,789,841	17,325,600	17,296,958
Horseshoe-S. Indiana/ Harrison Co.	11/20/1998	8,410,242	7,980,405	7,017,213	6,723,342
Majestic Star I/ Gary^	6/11/1996	4,255,119	4,338,603	4,417,365	4,346,253
Majestic Star II/ Gary^	6/11/1996	4,276,791	4,316,931	4,417,365	4,346,253
Rising Star/ Rising Sun	10/4/1996	4,715,124	4,171,560	3,909,141	3,894,730
Total		**$78,859,759**	**$81,468,519**	**$77,227,090**	**$74,709,081**

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

DISTRIBUTION: See following page.

	FY 2009		FY 2010		FY 2011		FY 2012	
	Supplemental (for FY 2008 shortages)	Actual	Supplemental (for FY 2009 shortages)	Actual	Supplemental (for FY 2010 shortages)	Actual	Supplemental (for FY 2011 shortages)	Actual
State General Fund	N/A	$12,841,387	N/A	$17,277,913	N/A	$16,380,670	N/A	$18,346,054
IEDC	N/A	$1,206,960	N/A	$1,117,492	N/A	$978,393	N/A	$913,885
Indiana Horse Racing Comm.	10,873,768	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mental Health, Division of	1,672,860	2,449,353	1,736,008	2,516,825	1,668,535	2,520,062	1,731,410	2,356,108
State Fair Commission	2,509,316	3,674,066	2,604,038	3,775,276	2,502,828	3,680,962	2,597,141	3,534,197
West Baden Sprgs Hist. Hotel Preserv.& Maint. Fund	N/A	627,619	N/A	581,096	N/A	137,535	N/A	N/A
Dearborn County	$3,750,241	3,472,167	3,976,282	4,010,393	3,438,056	3,965,778	3,482,671	3,696,882
Dearborn Co. Conv. & Vis. Bur.	375,021	347,214	397,625	401,036	343,802	396,574	348,264	369,685
East Chicago	2,515,738	3,371,165	2,611,150	3,205,260	2,777,054	2,678,041	2,956,504	2,788,127
Evansville	818,405	1,296,734	829,937	1,293,998	832,673	1,264,530	862,141	1,233,209
French Lick	N/A	482,784	N/A	446,997	N/A	416,295	N/A	397,477
Gary	3,182,167	2,855,059	3,457,343	2,818,231	3,494,171	2,665,558	3,299,075	2,891,913
Hammond	1,201,726	4,910,362	383,876	5,294,238	0	4,946,468	0	5,294,238
Harrison County	5,396,265	5,683,778	5,796,716	5,408,773	6,071,722	4,903,107	6,577,387	4,400,070
Harrison Co.Conv. & Vis. Bur.	269,811	284,186	289,833	270,436	303,583	245,153	328,866	220,002
Lake County	6,899,631	11,136,586	6,452,368	11,317,729	6,271,225	10,290,066	6,255,579	10,974,278
Lake Co. Conv. & Vis. Bur.	620,952	1,002,294	580,698	1,018,592	564,400	1,020,000	562,992	987,681
LaPorte County	1,210,621	2,289,093	1,620,180	2,545,578	1,363,695	2,535,278	1,373,995	2,483,357
LaPorte Co. Conv & Vis. Bur.	121,061	228,907	162,017	254,556	136,368	253,526	137,398	248,333
Lawrenceburg	3,750,241	3,472,167	3,976,282	4,010,393	3,438,056	3,965,778	3,482,671	3,696,882
Michigan City	1,210,621	2,289,093	1,620,180	2,545,578	1,363,695	2,535,278	1,373,995	2,483,357
NW Ind. Law Enf. Trng. Acad.	69,005	111,355	64,533	113,171	62,717	113,327	62,561	109,737
Ohio County	908,207	1,615,810	1,022,226	1,459,667	1,178,370	1,323,768	1,314,269	1,303,975
Ohio Co. Conv. & Vis. Bur.	90,820	161,580	102,222	145,965	117,836	132,376	131,426	130,396
Orange County	N/A	1,062,125	N/A	983,393	N/A	915,685	N/A	874,241

	FY 2009		FY 2010		FY 2011		FY 2012	
	Supplemental (for FY 2008 shortages)	Actual	Supplemental (for FY 2009 shortages)	Actual	Supplemental (for FY 2010 shortages)	Actual	Supplemental (for FY 2011 shortages)	Actual
Orange Co. Dev. Commission	N/A	482,784	N/A	446,997	N/A	105,796	N/A	
Orleans	N/A	241,392	N/A	223,498	N/A	208,206	N/A	198,813
Paoli	N/A	241,392	N/A	223,498	N/A	208,206	N/A	198,813
Rising Sun	908,207	1,615,810	1,022,226	1,459,667	1,178,370	1,323,768	1,314,269	1,303,975
Switzerland County	887,034	3,682,944	1,121,764	3,673,458	1,131,250	3,330,887	1,473,821	3,339,111
Switzerland Co. Conv & Vis Bur	44,351	184,146	56,088	183,671	56,562	166,543	73,690	166,954
Vanderburgh County	818,405	1,296,734	829,937	1,293,998	832,673	1,264,530	862,141	1,233,209
Vand. Co. Conv. & Vis. Bur.	81,840	129,672	82,993	129,399	83,267	126,452	86,213	123,320
West Baden Springs	N/A	482,784	N/A	446,997	N/A	416,295	N/A	397,477
Total	**$50,186,313**	**$75,229,500**	**$40,796,520**	**$80,893,767**	**$39,210,907**	**$75,414,889**	**$40,688,480**	**$76,695,756**

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.

NOTE: Some Admissions Tax collected in FY 2011 was not distributed to the state General Fund until after July 1, 2011. This amount totaled $1,553,643 and is reflected in the FY 2012 total. In addition, too much Admission Tax was distributed to the Division of Mental Health. The excess totaled $66,112. This amount is reflected in the total reported in the table.

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 French Lick Casino.

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; (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling; or (3) the French Lick Casino is subject to the graduated tax rate presented in the table below.

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 was distributed to the Property Tax Replacement Fund (PTRF) until 2009 and then 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 French Lick Casino is distributed as follows.

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 Baden 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 Baden 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 French Lick Casino.

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

REVENUE:

	Date*	FY 2009	FY 2010	FY 2011	FY 2012
Ameristar/E. Chicago^	4/18/1997	$87,180,990	$74,447,442	$71,801,279	$68,469,018
Belterra/ Switzerland Co.	10/27/2000	40,245,589	36,579,999	35,093,235	37,132,643
Blue Chip/ Michigan City	8/22/1997	50,205,383	47,661,124	46,023,506	45,918,088
Casino Aztar/ Evansville	12/8/1995	27,211,406	27,006,860	27,620,339	28,174,829
French Lick Casino /Orange Co.	11/1/2006	19,499,663	17,121,174	17,389,701	18,274,554
Hollywood/ Lawrenceburg^	12/13/1996	$126,791,677	$143,587,356	136,833,024	134,228,551
Horseshoe/ Hammond	6/29/1996	168,800,382	175,486,504	173,802,502	157,547,492
Horseshoe S. Ind/ Harrison Co.^	11/20/1998	91,394,325	85,132,105	77,562,966	75,971,402
Majestic Star I/ Gary^	6/11/1996	28,637,159	25,874,528	26,511,611	25,535,645
Majestic Star II/ Gary^	6/11/1996	22,143,148	22,297,250	22,988,360	19,508,029
Rising Star/ Rising Sun	10/4/1996	28,392,391	22,932,662	21,308,075	19,951,718
Total		**$690,502,112**	**$678,127,004**	**$656,934,598**	**$630,711,969**

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

DISTRIBUTION:

	FY 2009	FY 2010	FY 2011	FY 2012
Build Indiana Fund	$121,379,196	$121,842,516	$85,839,985	$98,489,595
IEDC	N/A	N/A	87,773	91,132
Gaming Commission	2,333,533	1,848,370	1,105,160	1,779,859
Local Rev Sharing	33,000,000	33,000,000	33,000,000	33,000,000
PTRF	191,233,357	N/A	N/A	N/A
State General Fund	236,253,608	412,797,090	443,205,995	398,058,805
West Baden Springs Hist. Hotel Pres. & Maint. Fund	3,685,596	3,212,125	0	0
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	1,551,830	1,352,474	1,404,372	1,458,107
Gary	11,285,624	11,257,270	11,591,063	10,595,682
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
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	1,745,809	1,521,533	1,579,918	1,640,371
Orange Co. Conv.& Visitor's Bur.eau	96,989	84,530	N/A	N/A
Orange Co. Dev. Comm	1,551,830	1,352,474	1,404,372	1,458,107
Orleans	969,894	845,296	877,732	911,317
Paoli	969,894	845,296	877,732	911,317
Rising Sun	6,595,316	5,302,784	5,099,666	4,700,424
Switzerland Co.	5,111,269	5,111,269	5,111,269	5,111,269
West Baden Springs	1,551,830	1,352,474	1,404,372	1,458,107
Total	**$690,386,005**	**$672,795,929**	**$663,659,839**	**$630,734,523**

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 2008	$1,250,439
	FY 2009	$1,401,380
	FY 2010	$1,250,060
	FY 2011	$1,276,362
	FY 2012	$1,229,753

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 2008	$1,744
	FY 2009	$0
	FY 2010	$0
	FY 2011	$0
	FY 2012	$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; 48130-415700

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 2008	$644,189
	FY 2009	$614,109
	FY 2010	$543,140
	FY 2011	$514,720
	FY 2012	$460,000

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

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 2008	$4,077,044
	FY 2009	$3,622,330
	FY 2010	$3,227,828
	FY 2011	$2,985,181
	FY 2012	$2,614,605

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; 17036-740830

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

TAX BASE: Pursuant to the Delaware Bankruptcy Court's ruling in the bankruptcy proceeding of Indianapolis Downs, LLC, the tax has been paid on a tax base equal to 85% of adjusted gross receipts (AGR) since November 2011. AGR is wagers minus winnings and uncollectible receivables. Current statute specifies that the tax base is equal to 100% AGR before July 1, 2012, and 99% of AGR beginning July 1, 2012.

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 Taxable 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 Grand	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
FY 2011	$60,844,280	$69,318,765	$130,163,045
FY 2012*	$55,048,089	$62,411,130	$117,459,219

*Indiana Grand Casino began paying tax on 85% of AGR on November 1, 2011. Hoosier Park began paying tax on 85% of AGR on November 9, 2011.

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
FY 2011	-0-	$131,296,129
FY 2012	-0-	$117,561,718

*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

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 Grand	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
FY 2011	$6,499,566	$7,189,690	$13,689,256
FY 2012	$6,660,544	$7,369,966	$14,030,510

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

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 Grand	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
	FY 2011	$2,166,522	$2,396,563	$4,563,085
	FY 2012	$2,220,189	$2,956,655	$4,676,837

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

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
	FY 2011	$396,939
	FY 2012	$390,362

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

REVENUE:

	Net Income
FY 2008	$217,067,159
FY 2009	$178,934,321
FY 2010	$189,657,504
FY 2011	$188,230,369
FY 2012*	$227,159,205

*Unaudited total

DISTRIBUTION:

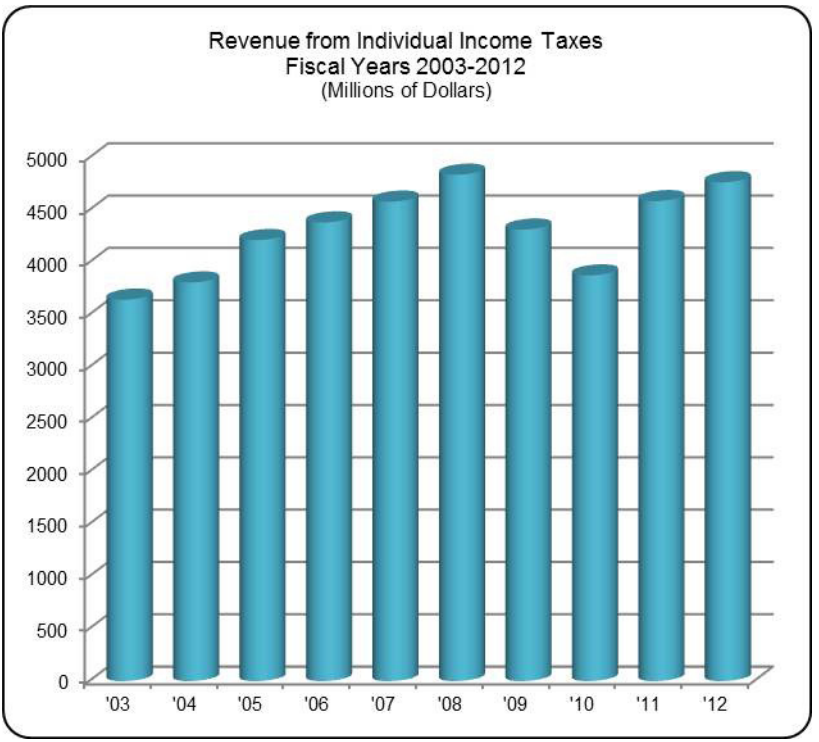
(1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of $7.5M ($30M annually).
(2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of $2.5M ($10M annually).
(3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of $5M ($20M annually).
(4) Surplus revenue shall be deposited in the Build Indiana Fund.

	Teachers Retirement*	Pension Relief*	Build Indiana Fund*
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
FY 2011**	35,000,000	35,000,000	160,199,434
FY 2012	30,000,000	30,000,000	147,589,985

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

**Shift from quarterly distributions to monthly distributions after the July quarterly distribution resulted in an additional: (1) $5 M distribution to Teachers' Retirement; (2) $5 M distribution to Pension Rellief; and (3) $33.2 M to the Build Indiana Fund.

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

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:

ADD-BACKS:
- Bonus depreciation allowances
- Business or trade deductions based on the employment of unauthorized aliens
- Business start-up expenses deduction
- Certain dividends of regulated investment companies
- Certain exemption of gains by S-corporations
- Discharge of debt on a principal residence or business indebtedness
- Domestic production activities deduction
- Employer-provided education benefits
- Interest income
- Interest income from non-Indiana state or local bonds purchased after december 31, 2011
- IRA charitable distributions
- Lump-sum distributions of the payment of an entire balance of a retirement

instrument
• Motorsports entertainment complex deduction
• Net operating losses
• Oil and gas well depletion deduction
• Ordinary loss of certain sales of Fannie Mae or Freddie Mac stock
• Primary/secondary school teacher expenses
• Qualified disaster assistance property deduction
• Qualified electric utility amortization deduction
• Qualified environmental remediation cost deduction
• Qualified film or television production deduction
• Qualified mine safety equipment costs
• Qualified retail, restaurant, or refinery property deduction
• Qualified transportation fringe expenses
• Recoveries of previously allowed deductions
• Section 179 property deduction limits
• Special leasehold improvement expenses
• State income taxes paid on federal Schedules C, C-EZ, E, or F
• Student loan interest deduction
• Tuition and related expenses

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:
• **$1,000 Exemption:** For the taxpayer, spouse, and each dependent claimed on the federal return.
• **$1,000 Elderly or Blind:** For each individual aged 65 or over and/or blind.
• **$1,500 Dependent Child Exemption:** For dependent children under the age of 19 or full-time students under the age of 24.
• **$500 Elderly and Low-Income:** For each person 65 or older with an AGI less than $40,000.
• **Airport Development Zone Employee:** The lesser of 50% of earnings or $7,500 if an individual lives and works within an airport development zone.
• **Civil Service Annuity Income:** Income from a civil service annuity less any social security or railroad retirement income. The maximum deduction is $2,000.
• **Disability Retirement Income:** Disability retirement income received by an individual who is less than 65, retired, and permanently and totally disabled. The maximum deduction is $5,200.
• **Enterprise Zone Employee:** The lesser of 50% earnings or $7,500 if an individual lives and works within an enterprise zone.
• **Exempt Income:** Under federal law or the Constitution
• **Export Income:** Portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts.
• **Federal Employee Paid Leave:** The lesser of an individual's itemized deduction allowed by the Internal Revenue Service or the individual's Indiana adjusted gross income for any paid leave bought back by individual.
• **Holocaust Settlement:** Settlement payment amount.
• **Home Insulation:** Up to $1,000 for the purchase and installation of home insulation, weather stripping, storm doors, storm windows and double pane windows.
• **Homeowner Property Taxes:** Up to $2,500 of property taxes paid on an individual's principal place of residence.

• **Hoosier Lottery Winnings:** Up to $1,200 of prize money won.
• **Human Services Recipients:** Under certain circumstances, individuals who live in certain medical facilities may receive a credit equal to the amount of AGI taxes due.
• **Interest on U.S. Government Obligations:** Interest income from a direct obligation of the U.S. government.
• **Law Enforcement Rewards:** Up to $1,000 of awards received by providing information that assisted in the arrest of a person.
• **Medical Savings Account Contribution:** Amount of employer deposits in certain medical care savings accounts.
• **Military Service Income:** Up to $5,000 of earned military pay to all active-duty Armed Forces Reserve and National Guard members. Taxpayers who are at least 60 years old and receiving retirement income or survivor's benefits may also claim the deduction.
• **Net Operating Losses:** Indiana portion of net operating losses.
• **Non-Indiana Locality Earnings:** Up to $2,000 of income taxed by a political subdivision of another state.
• **Partnership Long-Term Care Insurance Premiums:** Amount of premiums paid during the year on a qualified long-term care policy.
• **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.
• **Private School/Home School Expenses:** $1,000 per dependent child for unreimbursed expenses of primary or secondary school education in private or home school.
• **Rent on Principal Residence:** Up to $3,000 of rent paid on a renter's principal place of residence.
• **September 11th Compensation Payments:** Settlement payment amount.
• **Social Security and Railroad Retirement Benefits:** Benefits included in federal gross income and income from supplemental railroad retirement annuities.
• **Solar-Powered Roof Vent or Fan:** Up to $1,000 deduction if a solar-powered roof vent or fan is installed on a building owned or leased by the taxpayer.
• **State Tax Refund:** Amount of the state tax refund reported on the federal return.
• **Unemployment Compensation:** Portion of unemployment income reported on the federal return.

RATE: 3.4%

CREDITS:
• **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investment made between 2007 and 2016 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC). New credits not awarded after December 31, 2016.
• **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 with at least 2% biodiesel) sold by Indiana retailers before January 1, 2011. Total credit 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. New credits not awarded after December 31, 2016.

• **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. The maximum credit per taxpayer is $1,000.

• **Community Revitalization Enhancement District, Industrial Recovery, Military base Recovery:** Percent of qualified investments made in these areas as approved by an Enterprise Zone Board or IEDC Board.

• **Earned Income Tax Credit:** A refundable tax credit for certain families that have a modified adjusted gross income of less than $40,950. The credit amount depends on the number of qualifying children and family income. The maximum credit for 2011 was $460.

• **Economic Development for Growing Economy:** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.

• **Enterprise Zone Employment Expense:** 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 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 $30 M for all taxpayers and all taxable years.

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

• **Health Benefits 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. New credits not awarded after December 31, 2011.

• **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed $450,000 annually.

• **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. New credits not awarded after December 31, 2016.

• **Income Taxes Paid to Other States:** Up to 3.4% of the income taxed by other states.

• **Indiana Colleges and Universities:** 50% 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 the 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. New credits not awarded after December 31, 2011.
• **Media Production Expenditures:** 15% of qualified expenditures if expenditures total is less than $6 M, up to 15% of qualified expenditures as determined by the IEDC Board if the expenditure total is $6 M or more. Tax credits may not exceed $2.5 M in a fiscal year. Tax credit expires December 31, 2011.
• **Neighborhood Assistance:** 50% of amounts used to assist economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; 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 from 2010 to 2016 and employing at least 10 new qualified employees. Credits approved by IEDC Board.
• **Prison Investment:** 50% of any capital investment and 25% 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.
• **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. The tax credit was effective beginning in tax year 2010. Total tax credits may not exceed $2.5 M per fiscal year before FY 2012 and $5 M per fiscal year beginning in FY 2012.
• **Small Business Wellness Programs:** 50% of annual cost incurred by an employer of 2 to 100 employees to provide a qualified employee wellness program. New credits not awarded after December 31, 2011.
• **Teacher Summer Employment:** 50% of compensation paid, but may not exceed $2,500 per eligible teacher. Maximum statewide credits may not exceed $500,000. New credits not awarded after December 31, 2011.
• **21st Century Scholar Program:** 50% 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 depends on income and marital status.
• **Venture Capital Investment:** 20% of annual qualified venture capital investment up to $500,000 for investment before 2011 and up to $1 M for investment between 2011 and 2016. Total new credits awarded may not exceed $12.5 M annually. New credits not awarded after December 31, 2106.
• **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 2008	$4,837,522,801
	FY 2009	$4,313,758,314
	FY 2010	$3,875,574,442
	FY 2011	$4,585,551,525
	FY 2012	$4,765,464,205

DISTRIBUTION: State General Fund

INDIVIDUAL INCOME TAX
TAX YEAR 2010 STATISTICS*
STATEWIDE TOTALS

	Grand Total	
	Returns	**Amount ($)**
FEDERAL ADJUSTED GROSS INCOME	**3,072,170**	**$143,212,049,247**
ADD-BACKS		
Net Operating Loss Deduction	18,411	$1,567,456,637
Sec. 179 Allowances**	18,909	$638,415,557
Domestic Production Activities Deduction ***	14,745	$194,666,092
Federal Bonus Depreciation**	107,534	$145,329,622
Business Income Tax Deducted	13,334	$43,325,473
Deferral of Business Indebtedness Discharge and Reacquisition	515	$29,764,796
Current Year Non-Comformity	10,963	$14,145,413
Discharge of Debt of a Principal Residence*	160	$6,721,943
Qualified Plan Lump Sum Distributions	384	$3,557,346
TOTAL ADD-BACKS	**149,600**	**$2,649,749,696**
TOTAL INDIANA INCOME	**3,072,170**	**$145,871,589,278**
DEDUCTIONS		
Social Security Benefits	341,228	$3,789,952,692
Rent on Principal Residence	627,130	$1,730,376,009
Homeowner's Property Taxes	1,421,745	$1,620,815,129
Unemployment Compensation	138,555	$933,061,862
Indiana Net Operating Loss	10,774	$639,434,954
Military Service Current or Pension Income	45,327	$216,881,424
Railroad Retirement Income	8,534	$109,309,506
Home Insulation	76,132	$54,222,486
Nat. Guard/Reserve Active Duty Pay^	2,268	$43,838,796
IN Partnership Long-Term Care Ins. Premiums	12,378	$34,191,140
Hoosier Lottery Winnings	4,468	$32,755,408
Income Earned by EZ Employees	3,725	$24,460,314
Disability Retirement Income	1,766	$8,124,540
Civil Service Annuity Income	4,436	$7,908,705
Medical Savings Account Contributions	1,169	$2,189,926
Qualified Patent Income	20	$301,415
TOTAL DEDUCTIONS	**2,229,685**	**$9,947,636,731**
INDIANA ADJUSTED GROSS INCOME	**3,025,913**	**$135,912,584,475**
EXEMPTIONS		
$1,000 Per Federal Exemption	3,003,479	$6,178,203,521
$1,500 Per Dependent Child	947,610	$2,533,107,969
$1,000 If Elderly or Blind	520,271	$701,901,728
$500 If Low Income and Elderly	339,694	$223,511,697
TOTAL EXEMPTIONS	**3,003,581**	**$9,639,449,587**
INDIANA TAXABLE INCOME	**2,820,213**	**$128,202,498,245**

TAX LIABILITY		
State Income Tax	2,805,396	$4,358,881,419
Local Option Income Tax	2,507,755	$1,532,528,876
Use Tax on Out-of-State Purchases	27,749	$1,830,220
Household Employment Tax	562	$472,444
Indiana College Savings Plan Tax Credit Recapture	358	$108,821
Advance Earned Income Tax Credit	705	$102,355
TOTAL TAX	**2,809,356**	**$5,893,923,986**
TAX PAYMENTS MADE		
State Tax Withholding	2,583,477	$3,810,923,928
Estimated Tax Payments	254,059	$798,962,959
County Tax Withholding	2,132,172	$1,140,540,861
TOTAL TAX PAYMENTS MADE	**2,726,323**	**$5,750,427,747**
TAX CREDITS		
Taxes Paid to Other States	128,637	$146,695,522
Earned Income Tax Credit	531,713	$103,851,706
Indiana 529 College Savings Plan Contributions	55,183	$37,163,814
Taxes Paid to Localities in Other States	44,828	$17,494,056
Unified Tax Credit for Elderly	160,826	$11,587,820
Business Research Expenses	1,274	$9,611,890
Lake County Homeowner's Property Taxes	30,331	$8,821,885
Indiana College/University Donations	87,398	$8,566,133
Venture Capital Investment	435	$3,290,429
Neighborhood Assitance Program Contributions	3,499	$2,138,479
EDGE Credit	695	$2,032,496
Wages Paid to Enterprise Zone Employees	246	$598,857
Small Employer Wellness Program Expenses	183	$386,008
Hoosier Business Investment Tax Credit	85	$371,124
Ethanol Production	23	$171,605
Residential Historic Rehabilitation Expenses	97	$167,469
Investment in Enterprise Zone Businesses	12	$107,699
Small Employer Health Benefit Plans	168	$114,020
Historic Building Rehabilitation Expenses	30	$93,533
Int. Earned on Loans to Enterprise Zone Businesses	74	$61,205
Individual Development Account Contributions	113	$63,165
Blended Biodiesel Production	3	$39,929
21st Century Scholars Program Contributions	200	$19,643
Teacher Summer Employment Compensation Expenses	20	$13,106
Media Production Expenditures	194	$7,531
TOTAL TAX CREDITS	**990,515**	**$357,794,741**
REFUNDS/TAXES OWED		
Overpayments Donated to Nongame Fund	25,599	$382,853
Total Refunds	2,044,321	$638,881,585
Total Owed	888,443	$567,216,763

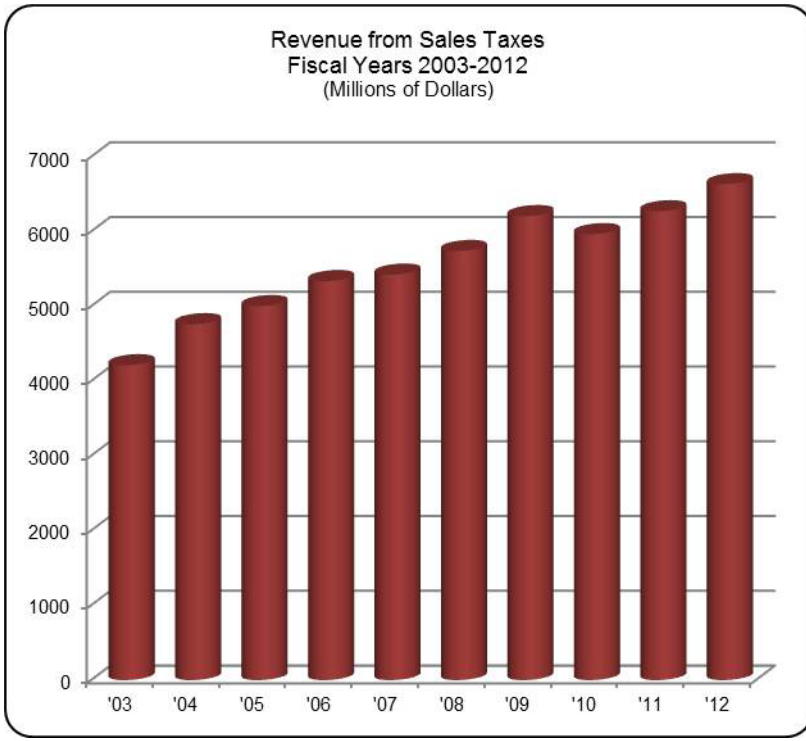
*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

**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 add-back are available upon request.

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

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



SALES AND USE TAX

IC 6-2.5 ACCT. NO. 10850-412010; 43120-412010; 45760-412010; 52010-412010

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
- Riverboat Building
- Voluntary Remediation
- Out-of-State Vehicle Purchases

*Credits may not be taken after December 31, 2010

DEDUCTIONS: Sales of E85**

**Repealed effective July 2012.

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 as passed in P.L. 146-2008, effective April 1, 2008, 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 part of FY 2008, the collection allowance rates were 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.

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.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

	FY 2008*	FY 2009*	FY 2010	FY 2011	FY 2012
GF	$3,328,707,091	$6,154,106,591	$5,914,644,313	$6,217,535,480	$6,621,781,226
PTRF	2,357,269,254**	-0-	-0-	-0-	-0-
PMTF	43,056,139	42,001,046	40,101,990	42,547,315	-0-
IRSF	1,867,114	2,364,422	1,738,531	1,841,600	1,940,676
CRSF	7,930,782	7,164,237	7,387,107	7,810,925	8,231,143
Total	$5,738,830,380	$6,205,636,296	$5,963,871,941	$6,269,735,320	$6,631,953,045

*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*:

- 99.848% to the State General 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. 229-2011, effective July 1, 2011. The previous distribution was in effect since May 1, 2008, as amended by P.L. 146-2008. That distribution was as follows:

- 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

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

Oct. 2012 – Sept. 2013 Local Option Income Tax (LOIT)
Adopted Taxes and Total Rates*

County	CAGIT	COIT	CEDIT	LOIT Adoption**	FY 2012 Total Tax Rate
Adams		X	X		1.124%
Allen		X	X		1.000%
Bartholomew	X		X		1.250%
Benton	X		X	2	2.290%
Blackford	X		X		1.360%
Boone		X			1.000%
Brown	X		X	1,2,3	2.200%
Carroll	X		X	1,2	1.704%
Cass	X		X	2,3	2.500%
Clark	X		X	2,3	2.000%
Clay	X			2,3	2.250%
Clinton	X		X	2,3	2.000%
Crawford	X		X		1.000%
Daviess	X		X		1.750%
Dearborn		X			0.600%
Decatur	X		X		1.330%
DeKalb	X		X		1.500%
Delaware		X	X		1.050%
Dubois		X	X		1.000%
Elkhart	X		X		1.500%
Fayette		X	X	2	2.370%
Floyd	X		X		1.150%
Fountain	X		X		1.100%
Franklin	X		X		1.250%
Fulton	X		X	2,3	1.930%
Gibson			X		0.500%
Grant		X	X	2	2.250%
Greene		X			1.000%
Hamilton		X			1.000%
Hancock	X		X	2,3	1.650%
Harrison	X		X		1.000%
Hendricks	X		X	2	1.400%
Henry		X	X		1.250%
Howard		X	X	2	1.600%
Huntington	X		X	2,3	1.750%
Jackson	X		X		1.600%
Jasper	X		X	1,2,3	3.114%
Jay	X		X	1,2,3	2.450%
Jefferson			X		0.350%
Jennings	X		X		1.250%
Johnson	X				1.000%
Knox		X	X		1.100%
Kosciusko		X	X		1.000%
LaGrange	X		X		1.400%
LaPorte	X		X		0.950%
Lawrence	X			2,3	1.750%
Madison		X	X	2,3	1.750%
Marion		X		1,3	1.620%
Marshall	X				1.250%
Martin		X	X	2,3	1.500%
Miami		X	X	2,3	2.540%

County	CAGIT	COIT	CEDIT	LOIT Adoption**	FY 2012 Total Tax Rate
Monroe		X			1.050%
Montgomery		X	X	2	2.100%
Morgan	X		X	1,2,3	2.720%
Newton	X				1.000%
Noble	X		X		1.500%
Ohio	X				1.000%
Orange	X		X		1.250%
Owen	X		X		1.300%
Parke	X		X	1,2,3	2.300%
Perry		X	X		1.560%
Pike			X		0.400%
Porter			X		0.500%
Posey		X	X		1.000%
Pulaski	X		X	1,2	3.130%
Putnam	X		X		1.500%
Randolph	X		X		1.500%
Ripley	X		X		1.380%
Rush	X		X		1.500%
Scott		X	X		1.410%
Shelby	X		X		1.250%
Spencer		X	X		0.800%
St. Joseph		X	X	2,3	1.750%
Starke	X		X		1.710%
Steuben	X		X	2,3	1.790%
Sullivan			X		0.300%
Switzerland		X			1.000%
Tippecanoe		X	X		1.100%
Tipton	X		X	2	1.580%
Union	X		X		1.500%
Vanderburgh		X			1.000%
Vermillion			X		0.100%
Vigo	X		X		1.250%
Wabash	X		X	1,2	2.900%
Warren	X		X	1,2,3	2.120%
Warrick			X		0.500%
Washington	X		X		1.500%
Wayne	X		X		1.500%
Wells	X		X	1,2,3	2.100%
White	X		X		1.320%
Whitley	X		X		1.233%

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

**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.

PROCEDURE: CAGIT is paid to the Department of State Revenue at the same time as the Indiana Individual Adjusted Gross Income Tax. Effective dates for new rates or rate changes are as follows:
(1) October 1, if the adoption date is January 1 to September 30.
(2) November 1, if the adoption date is October 1 to October 15.

(3) December 1, if the adoption date is October 16 to October 31.

The effective date schedule applies to all local option income taxes.

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 November 2 each year, the State Budget Agency must determine if the balance in a county's account exceeds 150% of the amount necessary for certified distributions to the county in the ensuing year. The 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. The part of a supplemental distribution that is attributable to an additional rate shall be used for the purpose specified in statute authorizing the additional rate and is not required to be deposited in the 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 <u>only</u> 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 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 December 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: One-twelfth of the certified distribution is allocated monthly to each county treasurer from a CAGIT special account (within the state General Fund). Before November 2 of each year, the State Budget Agency must notify each county auditor 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 2012 - Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Bartholomew	1.000%	$14,211,888	$17,950,596
Benton	1.000%	$1,317,783	$1,633,841
Blackford	1.000%	$1,665,098	$1,916,307
Brown	1.000%	$2,383,347	$2,645,709
Carroll	1.000%	$3,039,657	$3,964,619
Cass	1.000%	$5,392,122	$6,016,844
Clark	1.000%	$17,585,887	$20,768,675
Clay	1.250%	$4,781,035	$5,331,917
Clinton	1.000%	$4,694,191	$5,474,289
Crawford	0.750%	$950,327	$1,034,354
Daviess	1.250%	$5,286,015	$6,738,569
Decatur	1.000%	$3,845,418	$4,560,389
DeKalb	1.000%	$6,429,169	$7,452,262
Elkhart	1.250%	$32,975,448	$36,188,057
Floyd	0.750%	$10,814,389	$12,909,843
Fountain	1.000%	$2,613,435	$3,281,796
Franklin	1.000%	$3,704,259	$4,301,484
Fulton	1.000%	$2,762,448	$3,481,338
Hancock	1.000%	$14,272,611	$16,960,303
Harrison	0.750%	$5,252,720	$5,622,882
Hendricks	1.000%	$31,347,280	$36,195,788

CAGIT County	Oct 2012 - Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Huntington	1.000%	$5,429,002	$6,346,713
Jackson	1.100%	$6,884,364	$7,993,024
Jasper	1.250%	$6,595,133	$8,168,642
Jay	1.000%	$2,565,318	$3,027,098
Jennings	1.000%	$3,644,557	$3,981,731
Johnson	1.000%	$27,740,052	$32,949,425
LaGrange	1.000%	$3,997,141	$4,517,223
LaPorte	0.500%	$8,374,838	$9,998,311
Lawrence	1.000%	$6,522,153	$7,269,332
Marshall	1.250%	$8,369,191	$9,671,727
Morgan	1.000%	$12,089,270	$13,726,066
Newton	1.000%	$2,315,335	$2,938,712
Noble	1.000%	$6,220,858	$7,521,894
Ohio	1.000%	$976,610	$1,072,267
Orange	1.000%	$2,386,219	$2,597,326
Owen	1.000%	$2,823,085	$3,190,074
Parke	1.000%	$2,172,695	$2,408,637
Pulaski	1.300%	$2,404,122	$3,596,646
Putnam	1.000%	$5,197,287	$5,809,378
Randolph	1.000%	$3,366,641	$3,993,615
Ripley	1.000%	$4,556,183	$5,159,333
Rush	1.000%	$2,221,396	$2,221,396
Shelby	1.000%	$7,114,068	$8,322,136
Starke	0.500%	$1,437,279	$1,666,395
Steuben	1.000%	$5,138,123	$6,458,066
Tipton	1.000%	$2,833,131	$3,292,710
Union	1.250%	$1,286,265	$1,469,486
Vigo	0.750%	$11,489,264	$13,261,054
Wabash	1.000%	$4,304,651	$5,243,846
Warren	1.000%	$1,447,628	$1,857,085
Washington	1.000%	$3,421,237	$3,948,624
Wayne	1.250%	$11,339,394	$12,726,215
Wells	1.000%	$4,230,969	$4,866,637
White	1.000%	$3,645,688	$4,684,673
Whitley	1.000%	$5,516,117	$6,472,902
Total		**$365,379,794**	**$426,858,261**

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

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. Starke County may impose CEDIT at a rate of up to 0.65% for the county jail. Jackson County may not exceed a combined CAGIT/CEDIT rate of 1.35% if CAGIT is imposed at a rate of 1.1% under IC 6-3.5-1.1-2.5. Pulaski County may not exceed a combined CAGIT/CEDIT rate of 1.55%. Daviess County, Elkhart County, Jasper County, Marshall County, Union County, and Wayne County may not exceed a combined CAGIT/CEDIT rate of 1.5%. Randolph County may not exceed a combined CAGIT/CEDIT rate of 1.5% if an ordinance is adopted under IC 6-3.5-7-22.5. Knox County may impose a maximum CEDIT rate of 0.5% to construct a jail or renovate an existing jail, and may not exceed a combined COIT/CEDIT rate of 1.25%. Howard County and Scott County may not exceed a combined COIT/CEDIT rate of 1.25%. Monroe County may not exceed a combined COIT/CEDIT rate of 1.25% if an ordinance is adopted under IC 6-3.5-6-33. Perry County may not exceed a combined COIT/CEDIT rate of 1.75% if an ordinance is adopted under IC 6-3.5-7-27.5. Starke County may not exceed a combined CAGIT/CEDIT rate of 2% if an ordinance is adopted under IC 6-3.5-7-27.6. 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.

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

rates or rate changes are the same as specified for CAGIT.

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 the balance in a county's account exceeds 150% of the amount necessary for certified distributions to the county in the ensuing year. The 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. The part of a supplemental distribution that is attributable to an additional rate shall be used for the purpose specified in statute authorizing the additional rate and is not required to be deposited in the 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: One-twelfth of the certified distribution is allocated monthly 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.

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 auditor 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 2012-Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Adams	0.524%	$2,314,451	$3,032,681
Allen	0.400%	$24,560,741	$30,235,292
Bartholomew	0.250%	$3,521,953	$4,498,113
Benton	0.290%	$402,709	$477,778
Blackford	0.360%	$599,852	$666,963
Brown	0.250%	$598,925	$664,582
Carroll	0.150%	$456,506	$595,437
Cass	0.250%	$1,351,647	$1,485,466
Clark	0.500%	$8,959,703	$10,632,577
Clinton	0.500%	$2,358,186	$2,742,717
Crawford	0.250%	$317,476	$345,113
Daviess	0.500%	$2,125,748	$2,711,206
Decatur	0.330%	$1,289,398	$1,513,738
DeKalb	0.500%	$3,258,765	$3,778,260
Delaware	0.450%	$6,881,000	$7,713,772
Dubois	0.400%	$3,007,076	$4,530,191
Elkhart	0.250%	$6,875,139	$7,522,039
Fayette	0.370%	$1,070,075	$1,146,635
Floyd	0.400%	$5,812,337	$6,941,069
Fountain	0.100%	$264,441	$333,127
Franklin	0.250%	$931,078	$1,079,475
Fulton	0.430%	$1,193,390	$1,498,956
Gibson	0.500%	$3,032,366	$3,568,782
Grant	0.250%	$2,199,285	$2,639,928
Hancock	0.200%	$2,140,920	$3,406,438
Harrison	0.250%	$1,756,519	$1,880,680
Hendricks	0.250%	$7,845,736	$9,069,784
Henry	0.250%	$1,686,519	$1,933,792
Howard	0.200%	$2,609,094	$2,927,632
Huntington	0.250%	$1,362,823	$1,590,879
Jackson	0.500%	$3,132,135	$3,639,733
Jasper	0.250%	$1,343,230	$1,676,885
Jay	0.350%	$907,301	$1,068,499
Jefferson	0.350%	$1,679,874	$1,986,780
Jennings	0.250%	$912,273	$997,369
Knox	0.500%	$2,894,033	$3,613,329
Kosciusko	0.300%	$3,803,623	$4,380,885
LaGrange	0.400%	$1,626,378	$1,834,957
LaPorte	0.450%	$7,583,389	$9,127,311
Madison	0.250%	$4,526,701	$5,017,851
Martin	0.200%	$324,583	$353,447
Miami	0.440%	$1,938,404	$2,178,397
Montgomery	0.100%	$570,604	$667,272
Morgan	0.270%	$3,269,433	$3,710,520
Noble	0.500%	$3,116,977	$3,780,199
Orange	0.250%	$597,487	$650,264

CEDIT County	Oct 2012-Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Owen	0.300%	$846,843	$957,695
Parke	0.500%	$1,094,813	$1,211,837
Perry	1.060%	$1,506,902	$3,234,945
Pike	0.400%	$878,348	$1,052,636
Porter	0.500%	$17,260,414	$21,651,276
Posey	0.500%	$2,615,756	$3,101,798
Pulaski	0.430%	$797,854	$1,192,782
Putnam	0.500%	$2,608,454	$2,909,460
Randolph	0.500%	$1,708,049	$2,030,091
Ripley	0.380%	$1,753,746	$1,982,583
Rush	0.500%	$1,260,143	$1,521,949
Scott	0.160%	$495,997	$522,300
Shelby	0.250%	$1,781,711	$2,085,127
Spencer	0.500%	$1,706,140	$2,073,989
St. Joseph	0.400%	$17,649,256	$20,611,415
Starke	1.210%	$1,609,971	$4,036,388
Steuben	0.290%	$1,549,515	$1,935,729
Sullivan	0.300%	$932,805	$1,045,492
Tippecanoe	0.500%	$13,098,230	$16,058,713
Tipton	0.330%	$934,808	$1,087,221
Union	0.250%	$258,235	$295,637
Vermillion	0.100%	$281,346	$292,029
Vigo	0.500%	$7,894,077	$9,088,660
Wabash	0.500%	$2,158,049	$2,627,898
Warren	0.320%	$476,698	$606,320
Warrick	0.500%	$6,427,909	$8,059,704
Washington	0.500%	$1,713,522	$1,984,594
Wayne	0.250%	$2,311,088	$2,590,846
Wells	0.450%	$1,913,091	$2,322,487
White	0.320%	$1,172,021	$1,505,673
Whitley	0.233%	$1,286,436	$1,508,991
TOTAL		**$236,992,512**	**$287,033,064**

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

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. Effective dates for new rates or rate changes are the same as specified for CAGIT.

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 the balance in a county's account exceeds 150% of the amount necessary for certified distributions to the county in the ensuing year. The 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. The part of a supplemental distribution that is attributable to an additional rate shall be used for the purpose specified in statute authorizing the additional rate and is not required to be deposited in the 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. Before October 2 of each year, the State Budget Agency must notify each county auditor of the balance in that county's account at the end of the preceding year.

Before October 2 of each year, the state Budget Agency must notify each county auditor of the balance in that county's account at the end of the preceding year.

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

COIT County	Oct 2012-Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Adams	0.600%	$2,599,072	$3,422,820
Allen	0.600%	$36,616,391	$45,040,676
Boone	1.000%	$15,178,999	$21,097,471
Dearborn	0.600%	$5,601,831	$6,405,894
Delaware	0.600%	$9,147,297	$10,266,244
Dubois	0.600%	$4,494,355	$6,773,069
Fayette	1.000%	$2,861,016	$3,067,784
Grant	1.000%	$8,710,457	$10,471,371
Greene	1.000%	$4,899,233	$5,388,516
Hamilton	1.000%	$81,484,955	$105,945,753
Henry	1.000%	$6,753,558	$7,729,611
Howard	0.900%	$11,688,758	$13,119,551
Knox	0.600%	$3,288,235	$4,093,621
Kosciusko	0.700%	$8,828,362	$10,174,257
Madison	1.000%	$18,006,277	$19,953,310
Marion	1.000%	$149,702,256	$169,016,033
Martin	0.800%	$1,291,382	$1,441,886
Miami	0.850%	$3,731,369	$4,388,850
Monroe	1.050%	$21,346,724	$26,736,923
Montgomery	1.000%	$5,667,282	$6,355,700
Perry	0.500%	$1,317,635	$1,490,441
Posey	0.500%	$2,490,494	$3,005,955
Scott	1.250%	$3,863,583	$4,062,028
Spencer	0.300%	$1,002,188	$1,210,662
St. Joseph	0.600%	$25,547,940	$29,898,874
Switzerland	1.000%	$1,226,755	$1,327,018
Tippecanoe	0.600%	$15,620,738	$19,155,136
Vanderburgh	1.000%	$29,234,589	$35,285,968
Total		**$482,201,730**	**$576,325,421**

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

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 and the State Budget Agency by August 31 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: 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. Effective dates for new rates or rate changes are the same as specified for CAGIT.

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: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month

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

County	Oct 2012-Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Brown	0.200%	$476,669	$529,142
Carroll	0.3539%	$1,088,160	$1,403,079
Jasper	0.364%	$1,920,503	$2,378,708
Jay	0.400%	$1,026,127	$1,210,839
Marion	0.270%	$40,419,609	$45,634,329
Morgan	0.200%	$2,417,854	$2,745,213
Parke	0.300%	$651,808	$722,591
Pulaski	0.400%	$739,730	$1,106,660
Wabash	0.400%	$1,721,860	$2,097,538
Warren	0.300%	$434,288	$557,125
Wells	0.400%	$1,692,387	$1,946,655
Total		**$52,588,997**	**$60,331,880**

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

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, 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 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: Same as LOIT to Freeze Property Tax Levy.

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

County	Oct 2012-Sep 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Benton	1.000%	$1,317,783	$1,633,841
Brown	0.500%	$1,191,673	$1,322,855
Carroll	0.200%	$607,931	$792,924
Cass	1.000%	$5,392,122	$6,016,844
Clark	0.250%	$4,396,472	$5,192,169
Clay	0.750%	$2,868,621	$3,199,150
Clinton	0.250%	$1,173,548	$1,368,572
Fayette	1.000%	$2,861,016	$3,067,784
Fulton	0.250%	$690,612	$870,335
Grant	1.000%	$8,710,457	$10,471,371
Hancock	0.250%	$3,568,153	$4,240,076
Hendricks	0.150%	$4,702,092	$5,429,368
Howard	0.500%	$6,493,754	$7,288,640
Huntington	0.250%	$1,357,251	$1,586,678
Jasper	1.000%	$5,276,106	$6,534,913
Jay	0.500%	$1,282,659	$1,513,549
Lawrence	0.500%	$3,261,077	$3,634,666
Madison	0.250%	$4,501,569	$4,988,327
Martin	0.250%	$403,557	$450,589
Miami	1.000%	$4,389,846	$5,163,353
Montgomery	1.000%	$5,667,282	$6,355,700
Morgan	1.000%	$12,089,270	$13,726,066
Parke	0.250%	$543,174	$602,159
Pulaski	1.000%	$1,849,325	$2,766,651
St. Joseph	0.500%	$21,289,950	$24,915,728
Steuben	0.250%	$1,284,531	$1,614,516
Tipton	0.250%	$708,283	$823,177
Wabash	1.000%	$4,304,651	$5,243,846
Warren	0.250%	$361,907	$464,271
Wells	0.200%	$846,194	$973,327
Total		**$113,390,862**	**$132,251,447**

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

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. A fire department, volunteer fire department, or an emergency medical services provider not otherwise entitled to a distribution may apply to the county council for a distribution.

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

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

County	Oct. 2012-Sept. 2013 Rate	CY 2012 Cert. Distribution	CY 2013 Cert. Distribution
Brown	0.250%	$595,837	$661,427
Cass	0.250%	$1,348,030	$1,504,211
Clark	0.250%	$4,396,472	$5,192,169
Clay	0.250%	$956,207	$1,066,383
Clinton	0.250%	$1,173,548	$1,368,572
Fulton	0.250%	$690,612	$870,335
Hancock	0.200%	$3,604,803	$3,392,061
Huntington	0.250%	$1,357,251	$1,586,678
Jasper	0.250%	$1,319,027	$1,633,728
Jay	0.200%	$513,064	$605,420
Lawrence	0.250%	$1,630,538	$1,817,333
Madison	0.250%	$4,501,569	$4,988,327
Marion	0.350%	$52,395,790	$59,155,612
Martin	0.250%	$403,557	$450,589
Miami	0.250%	$1,097,462	$1,290,838
Morgan	0.250%	$3,022,317	$3,431,516
Parke	0.250%	$543,174	$602,159
St. Joseph	0.250%	$10,644,975	$12,457,864
Steuben	0.250%	$1,284,531	$1,614,516
Warren	0.250%	$361,907	$464,271
Wells	0.050%	$211,548	$243,332
Total		**$92,052,217**	**$104,397,343**

*Based on CY 2013 Local Option Income Tax Certifications and Rates as of October 1, 2012.

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 2012 Revenue
Allen County	6-9-33	1%	Supplemental Coliseum Improvement Fund; Reserve Acct.	$6,112,531
Boone County	6-9-35	1%	50% MCCIB, 50% county retains	698,354
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	344,587
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	209,386
Delaware County	6-9-21	1%	Civic Center	1,893,816
Hamilton County	6-9-35	1%	50% MCCIB, 50% county retains	4,938,218
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,619,649
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,279,293
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	614,778
Hancock County	6-9-35	1%	50% MCCIB, 50% county retains	775,579
Hendricks County	6-9-35	1%	50% MCCIB, 50% county retains	2,661,165
Avon	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	888,386
Brownsburg	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	531,323
Plainfield	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	866,577
Henry County	6-9-25	1%	Economic Development and Tourism (Expires 2016)	477,410
Johnson County	6-9-35	1%	50% MCCIB, 50% county retains	1,260,357
Madison County	6-9-26	1%	Madison Co. and Anderson econ. devel., juvenile detention center	1,700,042
Marion County	6-9-12	1%	Capital Improvements	20,284,379
Marion County	6-9-35	1%	Stadium & Conv Ctr Improvem'ts	20,284,379
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall. Police, Fire, Sewer, Water Drainage Facil.	324,448
Mooresville, Morgan Co.	6-9-27	1%	Sewer, Park, Water, & Drainage Facilities	357,661
Nashville, Brown Co.	6-9-24	1%	Public Parking and Restrooms	145,906
Shelby County	6-9-35	1%	50% MCCIB, 50% county retains	568,094
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	100,680
Vanderburgh County	6-9-20	1%	Auditorium improvem'ts/renov., conv. ctr, parking, & d'town arena	4,018,614
TOTAL				**$72,955,612**

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. 73210-418500 through 73254-419500

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 St. Joseph County is 6%; Allen County, 7%; Hendricks County, 8%; Vanderburgh County, 8%; and Marion County, 10%.

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 2012 Collections
Allen[1, 2]	6-9-9-3	7.0%	01/01/72	Capital Improvement Fund	$3,928,549
Bartholomew	6-9-18-3	5.0%	03/01/89	CVTPF*	1,486,614
Boone	6-9-18-3	5.0%	11/01/93	CVTPF*	200,445
Brown	6-9-14-6	5.0%	01/01/84	Convention and Visitors Fund	686,103
Cass	6-9-18-3	3.5%	02/01/04	CVTPF*	82,612
Clark[1]	6-9-3-4	4.0%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	1,087,647
Clinton	6-9-18-3	4.0%	05/09/06	CVTPF*	42,908
Crawford	6-9-18-3	5.0%	07/01/94	CVTPF*	75,349
Daviess	6-9-18-3	5.0%	07/01/88	CVTPF*	208,505
Dearborn	6-9-18-3	5.0%	04/18/95	CVTPF*	400,777
Decatur	6-9-18-3	5.0%	01/01/97	CVTPF*	183,849
DeKalb	6-9-18-3	5.0%	07/01/99	Convention, Recreation and Visitor Promotion Fund	247,254
Delaware	6-9-18-3	5.0%	07/01/83	CVTPF*	514,721
Dubois	6-9-18-3	5.0%	01/01/92	CVTPF*	408,799
Elkhart	6-9-19-3	5.0%	07/01/83	Convention/Visitor Promo Fund	1,198,277
Fayette	6-9-18-3	5.0%	11/12/02	CVTPF*	29,119
Floyd[1]	6-9-3-4	4.0%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	205,036
Franklin	6-9-18-3	5.0%	07/01/01	CVTPF*	81,868
Fulton	6-9-18-3	3.0%	05/23/00	CVTPF*	38,672
Gibson	6-9-18-3	5.0%	07/01/97	CVTPF*	208,498
Grant	6-9-18-3	5.0%	07/01/83	CVTPF*	340,958
Hamilton	6-9-18-3	5.0%	07/01/89	CVTPF*	2,867,281
Hancock	6-9-18-3	4.0%	01/01/02	CVTPF*	244,888
Harrison[1]	6-9-18-3	4.0%	12/01/86	CVTPF*	855,557
Hendricks	6-9-37-3	8.0%	01/01/98	CVTPF*	1,831,020
Henry	6-9-18-3	5.0%	06/01/89	CVTPF*	55,119

County	Code Cite	Rate	Eff. Date	Use	FY 2012 Collections
Howard	6-9-16-6	5.0%	07/01/81	Convention/Visitor Promo Fund	444,009
Huntington	6-9-18-3	5.0%	01/01/94	CVTPF*	116,424
Jackson[3]	6-9-32-3	5.0%	01/01/96	CVTPF*	387,603
Jay	6-9-18-3	5.0%	01/01/01	Convention, Recreation, and Visitor Promotion Fund	92,114
Jefferson[1]	6-9-15-6	5.0%	07/01/81	Convention and Tourism Fund	298,882
Jennings	6-9-18-3	5.0%	01/01/95	CVTPF*	31,743
Knox	6-9-18-3	5.0%	08/01/93	CVTPF*	371,747
Kosciusko	6-9-18-3	5.0%	01/01/87	CVTPF*	511,636
LaGrange	6-9-18-3	5.0%	07/01/93	CVTPF*	442,484
Lake	6-9-2-1	5.0%	07/29/75	Of the first $1.2 M in revenue,[4] 35% to the CVTPF*; 44.33% to IU NW; 9% to Cities & Towns; 9% to Purdue Calumet, 2.67% to Gary and Hammond Conv. Facilities	2,712,019
LaPorte	6-9-6-6	5.0%	01/01/79	Conv., Tourism, and Rec. Fund	877,206
Lawrence	6-9-18-3	5.0%	11/19/91	CVTPF*	246,566
Madison	6-9-17-3	5.0%	07/01/82	Convention/Visitor Promo Fund	524,663
Marion[1]	6-9-8-3	10.0%	01/01/76	Capital Improvement Fund	43,336,882
Marshall	6-9-18-3	5.0%	04/01/91	CVTPF*	252,173
Miami	6-9-18-3	5.0%	07/01/08	CVTPF*	51,475
Monroe	6-9-4-6	5.0%	07/01/82	Innkeepers Tax Fund[5]	1,925,582
Montgomery	6-9-18-3	3.0%	06/01/86	CVTPF*	170,985
Morgan	6-9-18-3	5.0%	09/30/10	CVTPF	85,108
Noble	6-9-18-3	5.0%	02/04/02	Convention, Recreation, & Visitor Promotion Fund	95,737
Ohio	6-9-18-3	5.0%	08/01/96	CVTPF*	39,472
Orange	6-9-18-3	4.0%	01/01/99	CVTPF*	817,001
Owen	6-9-18-3	5.0%	06/13/11	CVTPF*	63,783
Parke	6-9-18-3	5.0%	08/01/92	CVTPF*	128,630
Perry	6-9-18-3	5.0%	09/01/95	CVTPF*	164,273
Porter	6-9-18-3	5.0%	01/01/86	CVTPF*	1,142,878
Putnam	6-9-18-3	5.0%	09/01/89	CVTPF*	209,383
Randolph	6-9-18-3	5.0%	06/03/08	Innkeepers Tax Fund[6]	47,507
Ripley	6-9-18-3	5.0%	01/01/96	CVTPF*	49,323
St. Joseph	6-9-1-5	6.0%	01/01/73	Convention/Exhibition Ctr Fund	3,560,171
Scott[1]	6-9-18-3	5.0%	01/01/97	CVTPF*	198,379
Shelby[1]	6-9-18-3	5.0%	07/01/01	CVTPF*	213,117
Spencer[1]	6-9-18-3	4.0%	06/01/94	CVTPF*	331,838
Stark[1]	6-9-18-3	5.0%	05/30/07	CVTPF*	8,229
Steuben	6-9-18-3	5.0%	06/01/94	CVTPF*	404,174
Sullivan	6-9-18-3	5.0%	01/01/94	CVTPF*	35,134
Switzerland	6-9-18-3	5.0%	01/01/92	CVTPF*	311,048
Tippecanoe	6-9-7-6	5.0%	09/01/86	Innkeepers Tax Fund[7]	1,959,341
Vanderburgh	6-9-2.5-6	8.0%	07/01/83	43.75% Tourism Cap. Imp. Fund; 31.25% C&V Promotion Fund; 25% Conv. Ctr. Operating Fund	3,704,439
Vermillion	6-9-18-3	5.0%	06/01/96	CVTPF*	9,695
Vigo	6-9-11-6	5.0%	08/01/80	Convention/Visitor Promo Fund	1,231,681
Wabash	6-9-18-3	5.0%	01/01/93	CVTPF*	116,572
Washington	6-9-18-3	4.0%	09/01/02	CVTPF*	9,269
Wayne	6-9-10-6	5.0%	07/01/80	Convention and Tourism Fund	472,577
White	6-9-10.5-6	5.0%	07/01/97	Lake Enhancement Fund; County Promotion Fund	193,943
TOTAL					**$85,907,317**

*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 - Goes to the Randolph Economic Development Corporation.
7 - Revenue collected at a 5% rate is divided as follows: 40% to the Lafayette Convention and Visitors Bureau; 30% for DNR development projects on the 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. TIF allocations, withheld AV, and 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.

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 certified 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 or a windbreak 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. 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.

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.

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%.

Circuit breaker credits reduce the property tax collected and distributed to the civil taxing units and school corporations 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 2007	$1,787,623,573
	CY 2008	$1,703,600,000
	CY 2009	-0-
	CY 2010	-0-
	CY 2011	-0-

State Homestead Credit: Beginning in 2003, the homestead credit was 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. This credit was eliminated after CY 2010.

			Credit %
Payments:	CY 2007	$267,996,878	20% net*
	CY 2008	$1,194,900,000	20% net**
	CY 2009	$140,000,000	apportioned
	CY 2010	$80,000,000	apportioned
	CY 2011	-0-	

*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 were 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: From CY 2006 through CY 2011, a local taxing unit's maximum permissible tax levy was 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. Beginning in CY 2012, the calculation is based on the taxing unit's entire maximum levy from the preceding year without any loss for unused levy authority. 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. 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, consolidation, or extension of services.
- Growth factor relief.
- Shortfalls due to erroneous AV or refunds based on appeals.
- 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.
- Shortfall due to erroneous estimate of the effect of the supplemental standard deduction in Jefferson County. Limited to $300,000.
- Amounts related to Goshen's pre-1977 police and fire pensions.

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 to take effect with 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 and the Indiana Tax Court review assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance.

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.	Lesser of $3,000, the amount of mortgage balance, or ½ of assessed value.	None.	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 person age 65 and over or their surviving spouses if at least 60 years old.**	Lesser of $12,480 or 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 standard 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, including up to one acre of land.**	Lesser of $45,000 or 60% of assessed value	None.	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 Heating or Cooling Deduction IC 6-1.1-12-26	Real property or mobile home equipped with solar energy heating or cooling system.**	Cost of the system.	None	12/31 3/30 - MH*
13.	Solar Power Device Deduction IC 6-1.1-12--26.1	Solar power device that is part of real property, personal property, or utility distributable property.	Assessed value of the device.	Applies to devices installed after December 31, 2011.	12/31 3/30 - MH*
14.	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.	Does not apply to a public utility or another entity that provides electricity for consideration (other than net metering).	12/31 3/30 - MH*
15.	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

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
16.	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*
17.	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*
18.	Fertilizer Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer storage rules adopted by the State Chemist.**	Assessed value of the improvements.	None	12/31
19.	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

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
20a.	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; from 1-10 years. See table for deduction percentage. The designating body may specify an alternative abatement schedule.	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%	10%
10th									0%	5%
11th										0%

20b.	Economic Revitalization Area Deduction (abatement) for Real Property in a Residentially Distressed Area IC 6-1.1-12.1-4.1	Improvements made to real property located in a designated urban economic revitalization area that is a residentially distressed area.	Lesser of: (a) The assessed value of the improvements, or (b) $74,880 for 1-family dwelling; $106,080 for 2-unit multifamily dwelling $156,000 for 3-unit multifamily dwelling; $199,680 for 4-unit multifamily dwelling.	Deduction is available for 5 years.	5/9

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
21.	Economic Revitalization Area Deduction (abatement) for Personal Property IC 6-1.1-12.1-4.5	New manufacturing equipment, new research and development equipment, and new logistical distribution and information technology equipment.	The local designating body determines the length of the deduction; from 1-10 years. See table below for deduction percentage. The designating body may specify an alternative abatement schedule.	The equipment must be used in direct production, processingn 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%	10%
11th										0%

22.	Enterprise Zone Investment Deduction IC 6-1.1-4.5	Qualified Investments including buildings, manufacturing or production equipment, retooling, and infrastructure.	The increase in assessed value of the enterprise zone property as compared to the value in the base year.	The deduction may be claimed for up to 10 years.	5/14
23.	Resource Recovery IC 6-1.1-12-28.5	Tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.	95% of the value of the system.	The system must have been certified for the 1993 assessment year and a political subdivision must be liable for the payment of the property taxes.	5/15

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
24.	Enterprise Zone Obsolescence IC 6-1.1-12-40	Newly purchased real property in an enterprise zone in Marion County.	The amount of the former owner's obsolescence adjustment multiplied by 100% in year one, 75% in year two, 50% in year three, and 25% in year four.	No deduction is allowed after four years. Subject to approval of the county fiscal body.	
25.	Aircraft IC 6-1.1-12.2	Aircraft that seat not more than ninety passengers or that are used to transport only property.	100% of the assessed value of the property.	Must be owned by a taxpayer with an Indiana corporate headquarters or its subsidiary.	Filed with personal property return.
26.	Intrastate Aircraft IC 6-1.1-12.3	Aircraft that seat not less than nine passengers or that are used to transport only property.	100% of the assessed value of the property.	Aircraft must be used for service between qualifying Indiana airports.	Filed with personal property return.
27.	Model Residence IC 6-1.1-12.6	Complete or partially complete homes used as models.	50% of the homes' assessed value.	Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three model home deductions statewide in any year.	
28.	Certified Technology Park IC 6-1.1-12.7	Personal property located in a certified technology park and used to conduct high technology activity.	100% of the property's assessed value. The term of two to ten years is determined by the county fiscal body.	Does not include AV allocated to a TIF district. Property must be installed by March 1, 2015.	Filed with personal property return.
29.	Residence in Inventory IC 6-1.1-12.8	Real property homes that have never been occupied.	50% of the improvements' assessed value.	Does not apply to land or model homes. Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three Residence in Inventory deductions statewide in any year.	
30.	Maritime Opportunity District IC 6-1.1-40	New manufacturing equipment installed in a maritime opportunity district.	100% of assessed value in years one through six; 95% in year seven, 80% in year eight, 65% in year nine, and 50% in year ten.	Subject to approval by Ports of Indiana. Limited to 10 years. May not reduce a taxpayer's total personal property assessment in the first year below the previous year's assessment.	5/15

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
31.	Brownfield Revitalization Zone IC 6-1.1-42	Real and personal property	The local designating body determines the length of the deduction (3, 6, or 10 years). The increase in assessed value due to remediation and redevelopment is multiplied by the percentage in the following table.	Subject to approval by designating body.	5/9
32.	Purchases of Investment Property by Manufacturers of Recycled Components IC 6-1.1-44	Depreciable personal property used to manufacture recycled components composed of at least 15% coal combustion waste generated in Indiana.	15% of the assessed value of the investment property in the first year that the investment property is subject to assessment.	May not be claimed in the same year as the Coal Combustion Product Tax Credit.	5/15

	Duration of Deduction		
Year	**3 Years**	**6 Years**	**10 Years**
1	100%	100%	100%
2	66%	85%	95%
3	33%	66%	80%
4		50%	65%
5		34%	50%
6		17%	40%
7			30%
8			20%
9			10%
10			5%

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

2011 Pay 2012 AV, Levy, County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC			
Adams	1,350,189,214	29,511,588	0	547,926	0	0	0	547,926	1,292,086	27,671,576
Allen	12,741,704,078	346,798,301	10,666,896	0	0	0	0	10,666,896	34,855,157	301,276,248
Bartholomew	3,797,145,231	85,064,471	0	0	0	0	0	0	4,026,581	81,037,890
Benton	758,548,741	11,527,798	0	55,568	0	0	1,412,267	1,467,835	227,323	9,832,640
Blackford	418,828,377	9,967,487	0	186,357	0	0	0	186,357	964,162	8,816,968
Boone	3,709,601,763	74,537,797	0	0	0	0	0	0	6,349,692	68,188,105
Brown	1,192,221,635	11,540,069	0	0	1,206,041	0	0	1,206,041	3,987	10,330,040
Carroll	1,029,337,318	15,911,511	0	0	0	0	581,327	581,327	763,089	14,567,095
Cass	1,198,125,955	32,109,561	0	0	0	0	5,255,606	5,255,606	2,797,580	24,056,375
Clark	3,895,793,168	98,203,916	0	6,098,187	0	0	3,791,511	9,889,698	7,921,950	80,392,268
Clay	820,978,393	14,939,944	0	0	0	2,858,754	0	2,858,754	14,207	12,066,983
Clinton	1,392,473,475	30,293,549	0	1,167,072	0	1,179,343	0	2,346,414	3,011,588	24,935,547
Crawford	289,769,006	7,630,381	0	0	0	0	0	0	821,271	6,809,110
Daviess	1,109,232,098	25,109,818	0	1,062,797	0	0	0	1,062,797	2,548,629	21,498,393
Dearborn	2,337,154,108	44,271,856	0	0	0	0	0	0	581,212	43,690,644
Decatur	1,304,159,834	20,968,259	0	313,030	0	0	0	313,030	462,221	20,193,008
DeKalb	2,134,122,094	41,568,066	0	1,616,360	0	0	0	1,616,360	1,210,914	38,740,792
Delaware	3,222,659,765	105,630,559	0	3,773,015	0	0	0	3,773,015	27,010,111	74,847,433
Dubois	2,064,105,878	39,045,259	0	0	0	0	0	0	882,875	38,162,384
Elkhart	7,667,540,090	205,627,713	0	0	0	0	0	0	27,875,022	177,752,691
Fayette	663,251,406	22,184,895	0	350,433	0	0	2,923,737	3,274,170	4,234,143	14,676,582
Floyd	2,920,353,409	58,638,179	0	1,470,701	0	0	0	1,470,701	2,241,214	54,926,263
Fountain	737,777,038	12,981,869	0	260,846	0	0	0	260,846	311,094	12,409,929
Franklin	981,387,086	13,682,859	0	0	0	0	0	0	42,483	13,640,376
Fulton	979,111,181	16,262,378	0	689,448	0	0	697,412	1,386,860	110,094	14,765,424
Gibson	1,839,443,529	36,584,776	0	0	0	0	0	0	1,327,418	35,257,358
Grant	2,055,677,954	51,218,532	0	0	0	7,901,743	780,067	8,681,810	1,093,999	41,442,723
Greene	887,362,212	18,967,924	0	0	0	0	0	0	1,321,832	17,646,092

2011 Pay 2012 AV, Levy, County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC			
Hamilton	17,506,077,272	385,653,234	0	0	0	0	0	0	24,643,254	361,009,980
Hancock	2,824,106,816	78,035,735	0	0	3,578,844	0	0	3,578,844	12,713,775	61,743,116
Harrison	1,587,713,106	19,892,431	0	0	0	0	0	0	35,537	19,856,894
Hendricks	6,917,969,818	179,981,956	0	0	4,607,602	0	0	4,607,602	21,394,702	153,979,651
Henry	1,400,619,761	35,776,886	0	1,687,746	0	0	0	1,687,746	5,165,649	28,923,491
Howard	3,662,847,626	95,608,640	0	0	6,508,351	0	0	6,508,351	4,504,684	84,595,605
Huntington	1,301,739,745	31,178,907	0	0	0	1,346,039	0	1,346,039	4,192,340	25,640,528
Jackson	1,815,454,523	34,240,777	0	1,547,743	0	0	0	1,547,743	610,280	32,082,754
Jasper	2,180,976,357	25,492,145	0	0	0	0	7,165,471	7,165,471	6,975	18,319,698
Jay	809,601,343	19,171,281	0	256,154	0	1,264,076	0	1,520,230	469,062	17,181,988
Jefferson	1,215,869,583	24,926,208	0	0	0	0	0	0	836,075	24,090,133
Jennings	801,011,902	17,401,336	0	0	0	0	0	0	595,337	16,805,999
Johnson	5,752,492,596	128,188,253	0	0	0	0	0	0	11,359,682	116,828,571
Knox	1,728,772,084	33,503,606	0	0	0	0	0	0	3,353,971	30,149,635
Kosciusko	5,230,693,533	66,641,059	0	0	0	0	0	0	835,699	65,805,360
LaGrange	1,899,705,823	24,437,800	0	605,092	0	0	0	605,092	238,358	23,594,350
Lake	20,469,341,196	697,391,613	0	0	0	0	0	0	109,325,609	588,066,004
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	1,301,005,486	33,617,101	0	0	0	0	3,141,327	3,141,327	2,423,393	28,052,382
Madison	3,356,152,554	117,170,485	0	4,426,428	0	0	4,134,772	8,561,200	29,137,077	79,472,208
Marion	33,922,279,415	938,036,596	12,548,802	0	817,283	0	0	13,366,085	103,748,780	820,921,731
Marshall	2,485,886,366	39,292,085	0	0	0	0	0	0	799,080	38,493,005
Martin	328,713,942	5,681,572	0	0	389,164	0	0	389,164	108,439	5,183,969
Miami	997,216,437	23,098,864	171,547	840,041	0	2,157,805	2,181,354	5,350,747	1,893,470	15,854,648
Monroe	6,262,434,138	107,089,336	1,347,808	0	0	0	0	1,347,808	499,082	105,242,446
Montgomery	1,946,532,263	41,072,426	0	558,839	4,464,189	0	1,140,269	6,163,297	2,579,177	32,329,951
Morgan	2,902,935,233	39,358,199	0	840,401	0	0	11,813,580	12,653,981	40,409	26,663,809
Newton	782,169,960	15,845,206	0	0	0	0	0	0	375,108	15,470,098
Noble	1,920,198,053	36,936,708	0	1,558,015	0	0	0	1,558,015	785,655	34,593,038

2011 Pay 2012 AV, Levy, County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC			
Ohio	266,094,925	2,631,225	0	0	0	0	0	0	854	2,630,372
Orange	706,330,762	11,357,246	0	0	0	0	0	0	41,898	11,315,348
Owen	666,038,500	13,584,691	0	0	0	0	0	0	198,878	13,385,813
Parke	755,309,362	9,959,698	0	539,422	0	0	539,329	1,078,752	32,445	8,848,501
Perry	534,809,786	12,968,715	72,607	160,633	0	0	0	233,240	1,084,416	11,651,059
Pike	678,984,255	13,410,887	0	0	0	0	0	0	321,415	13,089,472
Porter	8,525,985,052	175,006,365	0	5,324,643	0	0	0	5,324,643	9,478,319	160,203,404
Posey	1,909,984,268	29,944,956	344,814	0	0	0	0	344,814	590,585	29,009,557
Pulaski	720,685,402	10,815,913	0	333,625	0	0	1,855,143	2,188,768	16,258	8,610,887
Putnam	1,600,812,479	25,568,594	0	1,301,118	0	0	0	1,301,118	198,392	24,069,083
Randolph	970,043,174	22,140,301	0	0	0	0	0	0	2,985,747	19,154,554
Ripley	1,241,514,194	18,217,711	0	598,796	0	0	0	598,796	14,642	17,604,272
Rush	852,385,154	16,305,937	0	629,307	0	0	0	629,307	1,866,074	13,810,556
St. Joseph	7,999,877,168	280,263,404	6,974,917	0	0	0	17,927,707	24,902,624	41,572,515	213,788,265
Scott	657,967,662	15,557,517	0	487,767	0	0	0	487,767	862,590	14,207,160
Shelby	2,119,798,712	38,100,333	0	0	0	0	0	0	1,297,829	36,802,504
Spencer	1,345,447,167	20,821,883	163,115	0	0	0	0	163,115	80,487	20,578,281
Starke	966,210,035	16,816,158	0	172,372	0	0	0	172,372	391,661	16,252,125
Steuben	2,930,513,982	34,191,281	0	213,519	0	0	1,280,267	1,493,786	114,900	32,582,595
Sullivan	938,177,108	18,095,913	0	0	0	0	0	0	862,290	17,233,623
Switz.	502,068,064	5,709,153	0	0	0	0	0	0	12,208	5,696,945
Tippe.	6,281,728,199	140,184,818	1,492,571	2,561,573	0	0	0	4,054,145	5,723,443	130,407,231
Tipton	803,428,125	14,515,812	0	225,107	687,027	0	0	912,133	661,637	12,942,041
Union	305,320,828	6,754,814	0	0	0	0	0	0	408,959	6,345,855
Vanderburgh	7,107,498,531	170,745,704	3,619,015	0	0	0	0	3,619,015	10,132,154	156,994,536
Vermillion	785,458,666	15,634,937	0	0	0	0	0	0	671,213	14,963,724
Vigo	3,642,993,114	103,016,910	0	0	0	0	0	0	17,956,613	85,060,297
Wabash	1,184,954,966	21,879,936	0	1,075,531	0	1,719,937	2,466,331	5,261,799	203,672	16,414,465
Warren	553,348,555	7,778,019	0	104,106	0	0	362,489	466,595	6,269	7,305,155

2011 Pay 2012 AV, Levy, County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	County Hmstd Credit*		County LOIT Credits*			Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	PTRC			
Warrick	2,826,074,838	47,111,915	0	0	0	0	0	0	681,878	46,430,038
Washington	877,419,204	18,100,482	0	851,522	0	0	0	851,522	627,290	16,621,670
Wayne	2,281,434,058	61,591,025	0	0	0	0	0	0	6,461,111	55,129,914
Wells	1,235,439,706	18,689,043	0	854,328	0	840,956	0	1,695,284	65,785	16,927,974
White	1,713,375,958	23,302,162	0	259,640	0	0	0	259,640	262,440	22,780,082
Whitley	1,323,561,624	22,352,839	0	180,570	0	0	0	180,570	341,549	21,830,720
Partial (91) Totals**	**$264,619,644,550**	**$6,238,626,057**	**$37,402,092**	**$45,785,778**	**$22,258,501**	**$19,268,653**	**$69,449,966**	**$194,164,991**	**$583,201,008**	**$5,461,260,058**

* County credits are the abstract or actual credit amounts.

** Totals shown are calculated only on counties with complete data in all columns (91).

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

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

2011 Pay 2012 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*			Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.	PTRC	Hmstd.	Non-HS Res.	Other Real	Business Personal
Adams	2.19	0.00	6.32	0.00	0.00	0.00	2.05	2.19	2.19	2.19
Allen	2.72	8.14	0.00	0.00	0.00	0.00	2.50	2.72	2.72	2.72
Bartholomew	2.24	0.00	0.00	0.00	0.00	0.00	2.24	2.24	2.24	2.24
Benton	1.52	0.00	4.54	0.00	0.00	12.13	1.27	1.34	1.34	1.34
Blackford	2.38	0.00	10.56	0.00	0.00	0.00	2.13	2.38	2.38	2.38
Boone	2.01	0.00	0.00	0.00	0.00	0.00	2.01	2.01	2.01	2.01
Brown	0.97	0.00	0.00	42.69	0.00	0.00	0.55	0.97	0.97	0.97
Carroll	1.55	0.00	0.00	0.00	0.00	3.66	1.49	1.49	1.49	1.49
Cass	2.68	0.00	0.00	0.00	0.00	16.12	2.25	2.25	2.25	2.25
Clark	2.52	0.00	16.24	0.00	0.00	3.80	2.03	2.42	2.42	2.42
Clay	1.82	0.00	0.00	0.00	40.63	0.00	1.08	1.08	1.82	1.82
Clinton	2.18	0.00	18.14	0.00	9.38	0.00	1.58	1.97	2.18	2.18
Crawford	2.63	0.00	0.00	0.00	0.00	0.00	2.63	2.63	2.63	2.63
Daviess	2.26	0.00	17.43	0.00	0.00	0.00	1.87	2.26	2.26	2.26
Dearborn	1.89	0.00	0.00	0.00	0.00	0.00	1.89	1.89	1.89	1.89
Decatur	1.61	0.00	6.28	0.00	0.00	0.00	1.51	1.61	1.61	1.61
DeKalb	1.95	0.00	16.27	0.00	0.00	0.00	1.63	1.95	1.95	1.95
Delaware	3.28	0.00	13.68	0.00	0.00	0.00	2.83	3.28	3.28	3.28
Dubois	1.89	0.00	0.00	0.00	0.00	0.00	1.89	1.89	1.89	1.89
Elkhart	2.68	0.00	0.00	0.00	0.00	0.00	2.68	2.68	2.68	2.68
Fayette	3.34	0.00	7.65	0.00	0.00	12.91	2.69	2.91	2.91	2.91
Floyd	2.01	0.00	5.75	0.00	0.00	0.00	1.89	2.01	2.01	2.01
Fountain	1.76	0.00	10.22	0.00	0.00	0.00	1.58	1.76	1.76	1.76
Franklin	1.39	0.00	0.00	0.00	0.00	0.00	1.39	1.39	1.39	1.39
Fulton	1.66	0.00	19.34	0.00	0.00	4.24	1.28	1.59	1.59	1.59
Gibson	1.99	0.00	0.00	0.00	0.00	0.00	1.99	1.99	1.99	1.99

2011 Pay 2012 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*			Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.	PTRC	Hmstd.	Non-HS Res.	Other Real	Business Personal
Grant	2.49	0.00	0.00	0.00	39.81	1.58	1.48	1.48	2.45	2.45
Greene	2.14	0.00	0.00	0.00	0.00	0.00	2.14	2.14	2.14	2.14
Hamilton	2.20	0.00	0.00	0.00	0.00	0.00	2.20	2.20	2.20	2.20
Hancock	2.76	0.00	0.00	8.96	0.00	0.00	2.52	2.76	2.76	2.76
Harrison	1.25	0.00	0.00	0.00	0.00	0.00	1.25	1.25	1.25	1.25
Hendricks	2.60	0.00	0.00	5.26	0.00	0.00	2.46	2.60	2.60	2.60
Henry	2.55	0.00	16.24	0.00	0.00	0.00	2.14	2.55	2.55	2.55
Howard	2.61	0.00	0.00	38.02	0.00	0.00	1.62	2.61	2.61	2.61
Huntington	2.40	0.00	0.00	0.00	9.83	0.00	2.16	2.16	2.40	2.40
Jackson	1.89	0.00	21.03	0.00	0.00	0.00	1.49	1.89	1.89	1.89
Jasper	1.17	0.00	0.00	0.00	0.00	24.10	0.89	0.89	0.89	0.89
Jay	2.37	0.00	9.18	0.00	23.27	0.00	1.60	1.82	2.37	2.37
Jefferson	2.05	0.00	0.00	0.00	0.00	0.00	2.05	2.05	2.05	2.05
Jennings	2.17	0.00	0.00	0.00	0.00	0.00	2.17	2.17	2.17	2.17
Johnson	2.23	0.00	0.00	0.00	0.00	0.00	2.23	2.23	2.23	2.23
Knox	1.94	0.00	0.00	0.00	0.00	0.00	1.94	1.94	1.94	1.94
Kosciusko	1.27	0.00	0.00	0.00	0.00	0.00	1.27	1.27	1.27	1.27
LaGrange	1.29	0.00	8.57	0.00	0.00	0.00	1.18	1.29	1.29	1.29
Lake	3.41	0.00	0.00	0.00	0.00	0.00	3.41	3.41	3.41	3.41
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	2.58	0.00	0.00	0.00	0.00	9.53	2.34	2.34	2.34	2.34
Madison	3.49	0.00	13.09	0.00	0.00	3.46	2.93	3.37	3.37	3.37
Marion	2.77	4.08	0.00	0.27	0.00	0.00	2.65	2.77	2.77	2.77
Marshall	1.58	0.00	0.00	0.00	0.00	0.00	1.58	1.58	1.58	1.58
Martin	1.73	0.00	0.00	33.55	0.00	0.00	1.15	1.73	1.73	1.73
Miami	2.32	3.90	19.10	0.00	24.65	9.51	1.10	1.58	2.10	2.10
Monroe	1.71	3.69	0.00	0.00	0.00	0.00	1.65	1.71	1.71	1.71
Montgomery	2.11	0.00	7.21	57.57	0.00	2.82	0.72	2.05	2.05	2.05

2011 Pay 2012 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*			Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.	PTRC	Hmstd.	Non-HS Res.	Other Real	Business Personal
Morgan	1.36	0.00	7.82	0.00	0.00	29.77	0.88	0.95	0.95	0.95
Newton	2.03	0.00	0.00	0.00	0.00	0.00	2.03	2.03	2.03	2.03
Noble	1.92	0.00	17.24	0.00	0.00	0.00	1.59	1.92	1.92	1.92
Ohio	0.99	0.00	0.00	0.00	0.00	0.00	0.99	0.99	0.99	0.99
Orange	1.61	0.00	0.00	0.00	0.00	0.00	1.61	1.61	1.61	1.61
Owen	2.04	0.00	0.00	0.00	0.00	0.00	2.04	2.04	2.04	2.04
Parke	1.32	0.00	31.32	0.00	0.00	5.42	0.86	1.25	1.25	1.25
Perry	2.42	2.19	4.86	0.00	0.00	0.00	2.25	2.42	2.42	2.42
Pike	1.98	0.00	0.00	0.00	0.00	0.00	1.98	1.98	1.98	1.98
Porter	2.05	0.00	6.53	0.00	0.00	0.00	1.92	2.05	2.05	2.05
Posey	1.57	5.07	0.00	0.00	0.00	0.00	1.49	1.57	1.57	1.57
Pulaski	1.50	0.00	25.95	0.00	0.00	16.86	0.92	1.25	1.25	1.25
Putnam	1.60	0.00	18.47	0.00	0.00	0.00	1.30	1.60	1.60	1.60
Randolph	2.28	0.00	0.00	0.00	0.00	0.00	2.28	2.28	2.28	2.28
Ripley	1.47	0.00	10.34	0.00	0.00	0.00	1.32	1.47	1.47	1.47
Rush	1.91	0.00	19.17	0.00	0.00	0.00	1.55	1.91	1.91	1.91
St. Joseph	3.50	7.34	0.00	0.00	0.00	6.30	3.04	3.28	3.28	3.28
Scott	2.36	0.00	12.69	0.00	0.00	0.00	2.06	2.36	2.36	2.36
Shelby	1.80	0.00	0.00	0.00	0.00	0.00	1.80	1.80	1.80	1.80
Spencer	1.55	4.51	0.00	0.00	0.00	0.00	1.48	1.55	1.55	1.55
Starke	1.74	0.00	4.60	0.00	0.00	0.00	1.66	1.74	1.74	1.74
Steuben	1.17	0.00	3.01	0.00	0.00	3.75	1.09	1.12	1.12	1.12
Sullivan	1.93	0.00	0.00	0.00	0.00	0.00	1.93	1.93	1.93	1.93
Switzerland	1.14	0.00	0.00	0.00	0.00	0.00	1.14	1.14	1.14	1.14
Tippecanoe	2.23	3.60	6.18	0.00	0.00	0.00	2.01	2.23	2.23	2.23
Tipton	1.81	0.00	5.98	18.26	0.00	0.00	1.37	1.81	1.81	1.81
Union	2.21	0.00	0.00	0.00	0.00	0.00	2.21	2.21	2.21	2.21
Vanderburgh	2.40	7.05	0.00	0.00	0.00	0.00	2.23	2.40	2.40	2.40

2011 Pay 2012 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*			Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.	PTRC	Hmstd.	Non-HS Res.	Other Real	Business Personal
Vermillion	1.99	0.00	0.00	0.00	0.00	0.00	1.99	1.99	1.99	1.99
Vigo	2.83	0.00	0.00	0.00	0.00	0.00	2.83	2.83	2.83	2.83
Wabash	1.85	0.00	23.34	0.00	22.40	11.35	0.89	1.27	1.64	1.64
Warren	1.41	0.00	8.25	0.00	0.00	4.66	1.23	1.34	1.34	1.34
Warrick	1.67	0.00	0.00	0.00	0.00	0.00	1.67	1.67	1.67	1.67
Washington	2.06	0.00	18.49	0.00	0.00	0.00	1.68	2.06	2.06	2.06
Wayne	2.70	0.00	0.00	0.00	0.00	0.00	2.70	2.70	2.70	2.70
Wells	1.51	0.00	16.61	0.00	12.17	0.00	1.08	1.33	1.51	1.51
White	1.36	0.00	5.79	0.00	0.00	0.00	1.28	1.36	1.36	1.36
Whitley	1.69	0.00	2.32	0.00	0.00	0.00	1.65	1.69	1.69	1.69
Partial (91)**										
State Avg	**2.36**	**2.12**	**2.60**	**1.26**	**2.28**	**1.11**	**2.14**	**2.27**	**2.33**	**2.33**

* County credits are the abstract or actual 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 by Property Class
2011 Payable 2012

	Net Assessed Value	% of Total	Net Tax	% of Total
PERSONAL PROPERTY				
Business Depreciable Assets:				
Commercial	$11,520,733,938	3.93%	$294,545,805	4.80%
Industrial	16,693,810,466	5.69%	417,861,417	6.82%
Agricultural	1,831,529,601	0.62%	27,966,637	0.46%
Utilities	11,106,724,600	3.79%	226,618,212	3.70%
Total Business Personal Property	**$41,152,798,606**	**14.03%**	**$966,992,072**	**15.77%**
REAL PROPERTY				
Business:				
Commercial	$52,175,900,208	17.79%	$1,322,625,672	21.57%
Commercial Apartments	11,616,045,543	3.96%	252,488,723	4.12%
Industrial	19,469,071,162	6.64%	495,267,386	8.08%
Agricultural	26,713,343,575	9.11%	401,072,073	6.54%
Subtotal	**$109,974,360,488**	**37.50%**	**$2,471,453,854**	**40.31%**

Net Assessed Value and Net Tax by Property Class
2011 Payable 2012

	Net Assessed Value	% of Total	Net Tax	% of Total
Residential:				
Residential Homestead	$98,352,166,697	33.54%	$1,855,307,861	30.26%
Agricultural Homestead	5,870,012,767	2.00%	84,642,490	1.38%
Nonhomestead Residential	35,716,197,970	12.18%	704,350,842	11.49%
Subtotal	**$139,938,377,434**	**47.72%**	**$2,644,301,194**	**43.13%**
Other:				
Utilities	$1,434,248,607	0.49%	$27,282,440	0.45%
Exempt Organizations	762,365,379	0.26%	20,633,554	0.34%
Total Real Property	**$252,109,351,908**	**85.97%**	**$5,163,671,041**	**84.23%**
TOTAL ALL PROPERTY	**$293,262,150,514**	**100.00%**	**$6,130,663,113**	**100.00%**

SUMMARY OF ALL PROPERTY				
Commercial	$75,312,679,689	25.68%	$1,869,660,200	30.50%
Industrial	36,162,881,628	12.33%	913,128,803	14.89%
Residential Real	139,938,377,434	47.72%	2,644,301,194	43.13%
Agricultural Business	28,544,873,176	9.73%	429,038,711	7.00%
Utilities	12,540,973,207	4.28%	253,900,652	4.14%
Exempt Organizations	762,365,379	0.26%	20,633,554	0.34%
TOTAL ALL PROPERTY	**$293,262,150,514**	**100.00%**	**$6,130,663,113**	**100.00%**

Net Assessed Value and Net Tax by Property Class
2011 Payable 2012

	Net Assessed Value	% of Total	Net Tax	% of Total
TIF SUMMARY				
Personal Property:				
Personal Property - Non-TIF	$38,854,209,180	13.25%	$913,763,383	14.90%
Personal Property - TIF	2,298,589,426	0.78%	53,228,689	0.87%
Total Personal Property	**$41,152,798,606**	**14.03%**	**$966,992,072**	**15.77%**
Real Property:				
Real Property - Non-TIF	$235,116,242,435	80.17%	$4,721,538,641	77.02%
Real Property - TIF	16,993,109,473	5.79%	442,132,400	7.21%
Total Real Property	**$252,109,351,908**	**85.97%**	**$5,163,671,041**	**84.23%**
All Property:				
Non-TIF	$273,970,451,615	93.42%	$5,635,302,024	91.92%
TIF	19,291,698,899	6.58%	495,361,090	8.08%
Total All Property	**$293,262,150,514**	**100.00%**	**$6,130,663,113**	**100.00%**

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 nonhomestead agricultural real property.
The amounts listed under “Exempt Organizations” are the nonexempt AV and tax billed to those entities.
Net tax is net of all 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. 48030-413100; 417590

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 2008	$617,901
	FY 2009	$539,434
	FY 2010	$509,976
	FY 2011	$517,053
	FY 2012	$577,879

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. 45050-413200

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 2008	$10,894,821
	FY 2009	$10,088,358
	FY 2010	$9,155,075
	FY 2011	$10,459,631
	FY 2012	$11,184,105

DISTRIBUTION: On or before 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 within the taxing district where the tax is collected.

COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5 ACCT. NO. 75115-413300

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 (revenue collected in previous fiscal year) 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.

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 is proportional to the former property tax levies for welfare, children's welfare, school operating, and the health care for the indigent fund that the state has assumed.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, volunteer fire departments or ambulance service, mobile homes, motor homes, vehicles assessed under the public utility tax, buses subject to IRP registration, vehicles subject to the motor vehicle excise tax, vehicles owned or leased by an institution of higher education, farm wagons, and vehicles held in inventory.

REVENUE:	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
CY 2007	$64,371,232	$65,450	$64,305,782
CY 2008	$67,589,820	$68,734	$67,521,086
CY 2009	$60,039,283	$17,905,556	$42,133,727
CY 2010	$60,201,321	$17,956,389	$42,244,932
CY 2011	$61,165,060	$18,243,852	$42,921,208

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

STATE CVET CAPTURE: The state retains a portioin of CVET taxes. The amount retained is proportional to the former property tax levies for welfare, childrens' welfare, and school operating that the state has assumed.

CY 2011 CVET by County

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Adams	$272,113	$81,805	$190,308
Allen	3,508,444	1,021,994	2,486,450
Bartholomew	629,323	256,268	373,055
Benton	181,141	61,442	119,699
Blackford	109,057	29,633	79,424
Boone	477,799	162,596	315,203
Brown	140,108	48,025	92,083
Carroll	221,344	74,559	146,785
Cass	346,801	104,710	242,091
Clark	1,413,133	398,698	1,014,435
Clay	236,853	73,357	163,496
Clinton	458,747	117,743	341,004
Crawford	20,510	6,238	14,272
Daviess	450,339	124,711	325,628
Dearborn	185,357	63,912	121,445
Decatur	308,164	111,810	196,354
DeKalb	273,930	88,282	185,648
Delaware	1,007,358	322,535	684,823
Dubois	606,181	192,798	413,383
Elkhart	1,861,790	512,023	1,349,767
Fayette	110,212	37,965	72,247
Floyd	369,213	105,921	263,292
Fountain	94,400	35,024	59,376
Franklin	144,683	56,244	88,439
Fulton	222,910	85,133	137,777
Gibson	576,895	190,477	386,418
Grant	436,466	156,045	280,421
Greene	237,908	78,134	159,774
Hamilton	1,270,524	423,481	847,043
Hancock	642,942	204,833	438,109
Harrison	234,550	91,713	142,837

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Hendricks	1,125,563	318,206	807,357
Henry	285,380	92,420	192,960
Howard	516,215	160,895	355,320
Huntington	377,555	112,864	264,691
Jackson	474,876	167,215	307,661
Jasper	667,422	273,777	393,645
Jay	128,375	36,373	92,002
Jefferson	79,830	27,860	51,970
Jennings	262,412	76,393	186,019
Johnson	563,672	159,497	404,175
Knox	523,519	170,064	353,455
Kosciusko	581,730	216,292	365,438
LaGrange	218,735	82,085	136,650
Lake	5,128,569	1,289,058	3,839,511
LaPorte	1,274,710	398,001	876,709
Lawrence	384,142	103,425	280,717
Madison	1,156,300	302,687	853,613
Marion	11,215,577	2,832,587	8,382,990
Marshall	497,603	172,495	325,108
Martin	123,624	36,946	86,678
Miami	231,004	85,464	145,540
Monroe	883,409	311,895	571,514
Montgomery	313,687	104,741	208,946
Morgan	428,648	153,289	275,359
Newton	206,640	67,280	139,360
Noble	268,005	83,281	184,724
Ohio	27,655	14,543	13,112
Orange	333,275	100,131	233,144
Owen	191,345	57,216	134,129
Parke	82,662	23,940	58,722
Perry	147,610	45,895	101,715
Pike	161,104	49,713	111,391
Porter	1,773,640	514,840	1,258,800
Posey	285,034	108,957	176,077
Pulaski	222,979	82,980	139,999
Putnam	221,493	78,110	143,383
Randolph	253,612	92,809	160,803
Ripley	149,028	59,149	89,879
Rush	122,740	48,862	73,878
St. Joseph	3,163,822	801,374	2,362,448
Scott	79,980	25,499	54,481
Shelby	364,019	129,701	234,318
Spencer	264,046	94,076	169,970
Starke	122,152	38,140	84,012
Steuben	269,610	106,764	162,846
Sullivan	168,916	51,606	117,310
Switzerland	11,077	4,138	6,939
Tippecanoe	1,243,891	449,677	794,214
Tipton	156,257	48,641	107,616
Union	42,832	14,311	28,521
Vanderburgh	2,301,911	777,103	1,524,808
Vermillion	170,562	50,659	119,903
Vigo	750,450	199,797	550,653
Wabash	330,226	125,160	205,066
Warren	54,116	17,890	36,226
Warrick	260,740	87,361	173,379
Washington	167,170	48,130	119,040

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Wayne	922,362	267,469	654,893
Wells	454,981	137,783	317,198
White	418,155	152,607	265,548
Whitley	509,211	185,622	323,589
State Totals	**$61,165,060**	**$18,243,852**	**$42,921,208**

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.. 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 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
CY 2010^	$7,054,846	$61,990,646	$69,045,492
CY 2011	$7,599,033	$64,209,232	$71,808,265

*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.
^Delaware County adopted a surtax/wheel tax to be first effective for CY 2010.

REVENUE: CY 2011

County	Wheel Tax	Surtax	Total
Allen	$812,590	$5,974,427	$6,787,016
Brown	63,195	415,828	479,022
Carroll	92,863	507,414	600,277
Cass	92,274	851,705	943,979
Clinton	113,775	603,301	717,076
Daviess	99,819	493,800	593,619
Decatur	73,737	507,199	580,936
Delaware	187,822	2,252,853	2,440,675
Dubois	121,589	678,247	799,836
Elkhart	387,908	3,972,043	4,359,950
Fayette	39,676	538,281	577,957
Fountain	43,444	246,010	289,454
Gibson	33,421	514,870	548,291
Greene	92,771	803,420	896,191
Hancock	213,792	1,677,550	1,891,342
Hendricks	373,000	2,607,586	2,980,585
Henry	95,166	1,095,698	1,190,865
Howard	75,350	1,253,468	1,328,818
Jay	87,283	258,663	345,947
Johnson	407,533	3,109,592	3,517,125
LaGrange	51,788	246,253	298,040
Lawrence	91,884	1,079,048	1,170,932
Madison	241,286	2,756,502	2,997,788
Marion	979,131	11,500,750	12,479,881
Monroe	277,919	2,316,236	2,594,155
Montgomery	111,361	864,605	975,966
Morgan	115,389	695,459	810,848
Noble	149,814	432,159	581,973
Owen	41,754	266,471	308,225
Parke	70,784	214,594	285,378
Perry	31,519	246,971	278,490
Posey	127,306	435,567	562,873
Putnam	109,690	469,765	579,454
Randolph	81,104	365,987	447,092
Rush	103,947	411,144	515,092
St Joseph	374,389	5,233,400	5,607,789
Shelby	236,044	1,058,693	1,294,736
Sullivan	80,463	303,251	383,714
Tippecanoe	147,413	2,431,772	2,579,185
Tipton	98,426	401,259	499,684
Union	64,145	174,602	238,747
Vanderburgh	133,389	1,168,139	1,301,528
Vermillion	72,760	159,116	231,876
Vigo	84,431	1,251,516	1,335,946
Warrick	66,339	751,392	817,731
Wells	40,808	283,988	324,795

County	Wheel Tax	Surtax	Total
Whitley	108,746	328,639	437,384
Total (47)	**$7,599,033**	**$64,209,232**	**$71,808,265**

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

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

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 2008	$266,655
	FY 2009	$224,970
	FY 2010	$401,569
	FY 2011	$188,057
	FY 2012	$351,309

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 2008	$6,491,857
	FY 2009	$7,016,979
	FY 2010	$7,702,623
	FY 2011	$7,143,983
	FY 2012	$6,606,855

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: 4% 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 2008	$4,599,944
	FY 2009	$3,929,675
	FY 2010	$3,831,142
	FY 2011	$4,136,302
	FY 2012	$4,127,053

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 $236,212,440 per year. In addition, there is a $203,688 annual transfer from the state General Fund.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes, 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 the Commercial Vehicle Excise Tax or the RV and Truck Camper Excise Tax.

STATE EXCISE TAX CAPTURE: The state retains a portion of motor vehicle excise tax. The amount retained is proportional to the former property tax levies for welfare, children's welfare, school operating, and the health care for the indigent fund that the state has assumed.

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 $4.00 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 8.33% of the tax paid for each full month remaining in the

resgistration 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 by the owner during the immediately preceding registration year.

Refunds for Excise Tax may be processed for name changes, destroyed vehicles, or 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 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) 8.33% 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.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below.

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
Up 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
Rentals, Heavy Weight, and Trailers	February 28
International Registration Plan (IRP)	Staggered
Noncommercial School Bus	July 28

Annual Registration Date for Passenger Vehicles, Motorcycles, Trucks under 11,000 lbs., and RVs by First Letters of Last Name			
AAAA-ARNN	February 7	LOPF-MART	July 21
ARNO-BATE	February 14	MARU-MCKI	July 28
BATF-BLAI	February 21	MCKJ-MILL	August 7
BLAJ-BRID	February 28	MILM-MUND	August 14
BRIE-BUSD	March 7	MUNE-NUNG	August 21
BUSE-CHAN	March 14	NUNH-PATT	August 28
CHAO-CONN	March 21	PATU-PONT	September 7
CONO-CURL	March 28	PONU-REDM	September 14
CURM-DICE	April 7	REDN-ROBE	September 21
DICF-EDDY	April 14	ROBF-SANC	September 28
EDEA-FERG	April 21	SAND-SERM	October 7
FERH-FRYA	April 28	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
LAWS-LOPE	July 14		

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:

CY	Actual Excise Tax Paid at License Branch	State Excise Tax Replacement	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
2007	$421,565,381	$236,416,128	$657,981,509		
2008	$423,326,777	$236,416,128	$659,742,905		
2009	$426,384,700	$236,416,128	$662,800,828	$202,791,151	$460,009,677
2010	$387,685,943	$236,416,128	$624,102,071	$206,691,375	$406,733,126
2011	$384,784,450	$236,416,128	$621,200,578	$204,383,913	$406,114,898

NOTES: Prior to CY 2009, a small amount of excise tax revenue was captured by the state as part of the state's assumption of county welfare levies in CY 2000.

The state Excise Tax capture amount for LaPorte County is not available. The state totals for state Excise Tax capture and net local revenue do not include amounts for LaPorte County.

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 as described above. A $1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

FY2011 Excise Tax Collections by County

County	Actual Excise Tax Paid at License Branch	State Excise Tax Replmnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Adams	$1,517,998	$831,283	$2,349,281	$759,521	$1,589,760
Allen	20,663,863	12,383,859	33,047,722	10,604,906	22,442,816
Bartholomew	4,848,846	2,851,299	7,700,145	2,489,924	5,210,221
Benton	561,891	325,938	887,829	269,955	617,874
Blackford	697,267	382,495	1,079,762	355,203	724,559
Boone	4,768,808	3,023,553	7,792,361	2,479,108	5,313,253
Brown	966,792	549,224	1,516,016	419,530	1,096,486
Carroll	1,285,045	785,974	2,071,019	584,273	1,486,746
Cass	2,079,571	1,186,253	3,265,824	1,182,311	2,083,513
Clark	6,090,307	3,632,662	9,722,969	4,838,254	4,884,715
Clay	1,587,176	892,812	2,479,988	786,677	1,693,311
Clinton	1,874,461	1,075,806	2,950,267	842,343	2,107,924
Crawford	471,607	243,312	714,919	268,682	446,237
Daviess	1,736,340	1,004,649	2,740,989	831,736	1,909,253
Dearborn	3,262,488	1,866,925	5,129,413	1,767,308	3,362,105
Decatur	1,598,727	933,437	2,532,164	828,749	1,703,415
DeKalb	2,424,771	1,362,580	3,787,351	1,344,198	2,443,153
Delaware	5,913,793	3,511,493	9,425,286	3,303,589	6,121,697
Dubois	2,875,369	1,719,499	4,594,868	1,497,826	3,097,042
Elkhart	9,615,865	5,401,659	15,017,524	4,788,307	10,229,217
Fayette	1,164,312	637,019	1,801,331	639,997	1,161,334
Floyd	4,593,607	2,701,378	7,294,985	2,488,245	4,806,740
Fountain	1,045,000	611,806	1,656,806	545,324	1,111,482
Franklin	1,361,910	762,490	2,124,400	922,638	1,201,762
Fulton	1,208,910	720,309	1,929,219	702,738	1,226,481
Gibson	2,250,449	1,345,180	3,595,629	1,053,851	2,541,778
Grant	3,629,705	2,076,460	5,706,165	2,183,611	3,522,554
Greene	1,957,170	1,123,346	3,080,516	941,105	2,139,411
Hamilton	26,027,852	20,295,295	46,323,147	15,545,417	30,777,730
Hancock	5,214,563	3,211,802	8,426,365	2,505,807	5,920,558
Harrison	2,326,929	1,293,752	3,620,681	1,346,241	2,274,440
Hendricks	10,911,295	6,878,890	17,790,185	5,055,160	12,735,025
Henry	2,764,284	1,611,288	4,375,572	1,507,065	2,868,507
Howard	5,556,659	3,481,804	9,038,463	2,912,758	6,125,705
Huntington	2,117,972	1,218,837	3,336,809	1,107,130	2,229,679
Jackson	2,440,776	1,394,264	3,835,040	1,401,918	2,433,122
Jasper	2,282,592	1,356,215	3,638,807	1,412,464	2,226,343
Jay	1,060,910	568,174	1,629,084	504,873	1,124,211
Jefferson	1,676,451	951,994	2,628,445	969,635	1,658,810
Jennings	1,406,057	733,613	2,139,670	830,853	1,308,817
Johnson	9,578,335	5,929,171	15,507,506	4,297,919	11,209,587
Knox	2,264,585	1,376,608	3,641,193	1,209,371	2,431,822
Kosciusko	4,132,213	2,657,536	6,789,749	3,051,023	3,738,726
LaGrange	1,296,047	762,213	2,058,260	880,349	1,177,911
Lake	28,702,580	17,823,528	46,526,108	15,745,553	30,780,555
LaPorte	6,571,659	4,130,108	10,701,767	N/A	N/A
Lawrence	2,625,021	1,487,257	4,112,278	1,047,595	3,064,683
Madison	7,263,560	4,339,744	11,603,304	3,685,001	7,918,303
Marion	49,455,494	30,510,961	79,966,455	23,856,695	56,109,760
Marshall	2,569,224	1,517,075	4,086,299	1,627,053	2,459,246
Martin	600,733	336,139	936,872	309,900	626,972
Miami	1,900,535	1,102,428	3,002,963	1,136,449	1,866,514
Monroe	6,566,585	4,033,964	10,600,549	3,846,322	6,754,227
Montgomery	2,183,934	1,248,809	3,432,743	1,180,996	2,251,747
Morgan	4,520,770	2,643,546	7,164,316	2,675,436	4,488,880
Newton	987,011	587,189	1,574,200	531,125	1,043,075
Noble	2,344,760	1,340,844	3,685,604	1,392,293	2,293,311
Ohio	374,153	205,311	579,464	307,043	272,421

County	Actual Excise Tax Paid at License Branch	State Excise Tax Replmnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Orange	1,103,857	622,052	1,725,909	532,402	1,193,507
Owen	1,141,522	608,781	1,750,303	585,887	1,164,416
Parke	877,250	520,105	1,397,355	467,747	929,608
Perry	998,284	559,208	1,557,492	458,887	1,098,605
Pike	788,433	443,629	1,232,062	352,680	879,382
Porter	11,974,428	7,660,184	19,634,612	6,577,596	13,057,016
Posey	1,921,283	1,196,145	3,117,428	1,204,439	1,912,989
Pulaski	850,522	497,948	1,348,470	515,107	833,363
Putnam	2,012,726	1,171,924	3,184,650	1,209,734	1,974,916
Randolph	1,387,231	769,045	2,156,276	793,226	1,363,050
Ripley	1,707,997	934,035	2,642,032	1,087,035	1,554,997
Rush	1,010,302	580,142	1,590,444	561,180	1,029,264
St Joseph	14,134,262	8,300,965	22,435,227	7,192,333	15,242,894
Scott	1,140,956	615,260	1,756,216	555,088	1,201,128
Shelby	2,666,536	1,541,938	4,208,474	1,534,372	2,674,102
Spencer	1,374,806	810,656	2,185,462	763,953	1,421,509
Starke	1,305,870	769,665	2,075,535	745,733	1,329,802
Steuben	1,606,257	1,145,899	2,752,156	1,355,643	1,396,513
Sullivan	1,304,911	790,759	2,095,670	698,613	1,397,057
Switzerland	490,371	262,126	752,497	315,035	437,462
Tippecanoe	9,237,537	6,119,567	15,357,104	5,394,994	9,962,110
Tipton	1,173,964	719,500	1,893,464	617,283	1,276,181
Union	369,395	220,921	590,316	224,217	366,099
Vanderburgh	10,966,997	6,789,266	17,756,263	6,394,308	11,361,955
Vermillion	1,045,985	616,352	1,662,337	417,367	1,244,970
Vigo	5,610,769	3,346,679	8,957,448	2,856,450	6,100,998
Wabash	1,878,561	1,076,795	2,955,356	1,131,565	1,823,791
Warren	621,450	372,725	994,175	393,400	600,775
Warrick	4,346,035	2,670,034	7,016,069	2,485,811	4,530,258
Washington	1,460,097	791,412	2,251,509	732,204	1,519,305
Wayne	3,331,597	1,854,329	5,185,926	1,563,216	3,622,710
Wells	1,616,154	919,446	2,535,600	876,833	1,658,767
White	1,477,048	934,534	2,411,582	956,578	1,455,004
Whitley	2,075,470	1,213,041	3,288,511	1,233,644	2,054,867
Totals	**$384,784,450**	**$236,416,128**	**$621,200,578**	**$204,383,913**	**$406,114,898**

NOTE: The state Excise Tax capture amount for LaPorte County is not available. The state totals for state excise tax capture and net local revenue do not include amounts for LaPorte County.

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 $4.00, 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 8.33% 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) 8.33% 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 8.33% 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

REVENUE: CY 2010 $6,141,149
CY 2011 $9,291,239

CY 2011 RV and Truck Camper Excise Tax by County

County	Excise Tax	County	Excise Tax
Adams	$ 31,841	Madison	$164,853
Allen	385,515	Marion	600,128
Bartholomew	72,255	Marshall	168,170
Benton	13,177	Martin	12,837
Blackford	13,386	Miami	43,763
Boone	78,202	Monroe	185,740
Brown	50,953	Montgomary	40,579
Carroll	81,967	Morgan	135,489
Cass	41,670	Newton	26,806
Clark	155,297	Noble	134,678
Clay	26,611	Ohio	10,070
Clinton	30,728	Orange	29,949
Crawford	26,870	Owen	28,488
Daviess	28,866	Parke	51,868
Dearborn	91,780	Perry	47,111
Decatur	27,346	Pike	14,584
DeKalb	62,056	Porter	304,615
Delaware	133,258	Posey	50,418
Dubois	74,072	Pulaski	22,724
Elkhart	228,998	Putnam	63,493
Fayette	19,912	Randolph	30,137
Floyd	116,595	Ripley	24,490
Fountain	23,211	Rush	19,148
Franklin	62,896	St. Joseph	169,759
Fulton	67,139	Scott	31,063
Gibson	37,882	Shelby	55,836
Grant	71,208	Spencer	37,526
Greene	30,618	Starke	99,537
Hamilton	527,601	Steuben	475,024
Hancock	122,108	Sullivan	22,871
Harrison	73,293	Switzerland	16,979
Hendricks	178,442	Tippecanoe	104,214
Henry	65,393	Tipton	25,586
Howard	113,455	Union	40,379
Huntington	50,268	Vanderburgh	165,838
Jackson	42,074	Vermillion	17,696
Jasper	52,166	Vigo	71,439
Jay	18,346	Wabash	47,846
Jefferson	49,781	Warren	16,106
Jennings	32,401	Warrick	86,844
Johnson	162,664	Washington	33,734
Knox	39,755	Wayne	52,805
Kosciusko	609,323	Wells	44,111
LaGrange	163,439	White	174,927
Lake	501,306	Whitley	89,267
LaPorte	264,886		
Lawrence	50,706	**Total**	**$9,291,239**

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: For Class 3 through 14 boats, the boat excise tax is reduced by 10% for each year since the boat was manufactured but not to exceed 50%. 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.

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
2007	$8,709,525
2008	$9,245,917
2009	$8,536,050
2010	$9,291,239
2011	$8,827,269

CY 2011 WATERCRAFT EXCISE TAX DISTRIBUTIONS

County	Regis.	Excise	County	Regis.	Excise
Adams	864	$33,413	Madison	4,215	$152,280
Allen	9,760	379,765	Marion	12,281	565,808
Bartholomew	1,996	69,518	Marshall	3,699	165,130
Benton	323	11,602	Martin	505	12,122
Blackford	409	12,598	Miami	1,200	42,226
Boone	1,508	70,534	Monroe	3,180	179,386
Brown	1,129	45,347	Montgomary	985	38,027
Carroll	1,970	76,684	Morgan	2,860	127,245
Cass	1,254	39,406	Newton	895	24,383
Clark	3,473	147,577	Noble	4,328	130,778
Clay	856	25,212	Ohio	236	9,343
Clinton	836	29,575	Orange	887	28,824
Crawford	765	22,551	Owen	861	26,593
Daviess	1,154	28,590	Parke	1,173	45,195
Dearborn	1,762	84,406	Perry	1,244	46,794
Decatur	645	24,053	Pike	792	13,741
DeKalb	2,147	61,904	Porter	6,040	299,221
Delaware	3,170	125,776	Posey	1,442	47,673
Dubois	1,918	69,390	Pulaski	854	21,932
Elkhart	6,160	221,148	Putnam	1,479	57,782
Fayette	540	19,624	Randolph	737	29,084
Floyd	2,365	110,927	Ripley	689	24,478
Fountain	712	19,668	Rush	482	17,937
Franklin	1,010	55,669	St. Joseph	5,047	161,231
Fulton	1,777	65,083	Scott	869	28,181
Gibson	1,307	36,400	Shelby	1,431	50,781
Grant	1,882	69,651	Spencer	1,002	37,352
Greene	1,339	29,588	Starke	2,359	90,570
Hamilton	7,997	514,869	Steuben	9,800	454,453
Hancock	2,348	118,994	Sullivan	901	24,100
Harrison	1,825	67,967	Switzerland	329	14,993
Hendricks	3,531	161,972	Tippecanoe	2,846	104,816
Henry	1,807	60,758	Tipton	670	24,099
Howard	2,877	105,426	Union	541	36,435
Huntington	1,375	47,640	Vanderburgh	4,522	152,786
Jackson	1,426	39,185	Vermillion	605	16,625
Jasper	1,565	52,366	Vigo	2,090	65,701
Jay	532	15,908	Wabash	1,457	45,075
Jefferson	1,115	45,187	Warren	431	15,021
Jennings	1,074	29,488	Warrick	2,644	82,398
Johnson	3,243	151,663	Washington	1,086	28,188
Knox	1,403	39,227	Wayne	1,339	47,584
Kosciusko	11,964	591,549	Wells	1,066	41,204
LaGrange	5,154	156,116	White	3,481	164,603
Lake	10,137	473,802	Whitley	2,744	87,534
LaPorte	4,822	242,601			
Lawrence	1,635	47,185	**Total**	217,185	**$ 8,827,269**

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11 ACCT. NO. 10750-420110

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
Indiana Public Retirement System	Agency's own fund
Alcohol & Tobacco Commission	Alcoh. Bev. Enforcement/Admin Fund
Eligible federal projects	Applicable federal funds
State Fair Commission	State Fair Board funds
State colleges and univ.	State appropriations
DOT toll projects	Transportation Finance Authority funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2008	$4,075,862
	FY 2009	$4,127,638
	FY 2010	$3,577,007
	FY 2011	$2,953,085
	FY 2012	$2,776,350

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 10560-420210

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 2008	$129,996
	FY 2009	$129,999
	FY 2010	$196,662
	FY 2011	$354,924
	FY 2012	$385,062

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 10560-420220; 430120

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 2008	$70,562
	FY 2009	$69,660
	FY 2010	$92,953
	FY 2011	$96,704
	FY 2012	$98,134

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 17290-420230

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 2008	$928,599
	FY 2009	$1,035,907
	FY 2010	$1,088,133
	FY 2011	$1,003,876
	FY 2012	$1,283,498

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 through 420357; 37620-420340 through 450150

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 (>30,000 barrels annually)	2,000
16.	Brewer (<30,000 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 2008	$11,700,158
	FY 2009	$12,841,815
	FY 2010	$10,523,678
	FY 2011	$10,095,753
	FY 2012	$9,628,254

Source information is taken directly from Alcohol and Tobacco Commission. Figures may differ from Auditor of State data.

EMPLOYEES' 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 2008	$1,701,843
	FY 2009	$2,291,435
	FY 2010	$2,094,315
	FY 2011	$1,859,453
	FY 2012	$1,970,150

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; 47530-455140

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 2008	$374,147
	FY 2009	$290,350
	FY 2010	$899,092
	FY 2011	$913,999
	FY 2012	$617,251

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 2008	$434,951
	FY 2009	$1,097,531
	FY 2010	$194,591
	FY 2011	$516,188
	FY 2012	$1,001,107

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
	FY 2011	$271,620
	FY 2012	$269,650

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 2008	$3,190
	FY 2009	$3,490
	FY 2010	$2,740
	FY 2011	$3,285
	FY 2012	$2,870

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

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

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 2008	$69,059,637
	FY 2009	$65,200,367
	FY 2010	$55,640,664
	FY 2011	$77,097,530*
	FY 2012	$103,298,468*

*The increases in revenue for these years are attributable to P.L. 64-2010, which reduced from 5 years

to 3 years the amount of time that property is considered abandoned for the purposes of the Unclaimed Property Act.

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.

ATHLETE AGENTS

IC 25-5.2 ACCT. NO. 47600-420515
10 IAC 4-3-1

REVENUE BASE: Athlete agent registration fees collected for registering with the Office of the Attorney General.

RATE: Initial registrations and renewal registrations are $700. Both are valid for two years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2008	$3,500
	FY 2009	$11,900
	FY 2010	$17,500
	FY 2011	$17,500
	FY 2012	$20,300

DISTRIBUTION: Consumer Fees and Settlements Fund

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION

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

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 2008	$71,590
	FY 2009	$69,010
	FY 2010	$63,960
	FY 2011	$81,670
	FY 2012	$78,260

DISTRIBUTION: Consumer Fees and Settlements Fund

TELEPHONE SOLICITATION FUND

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

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is $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 2008	$404,555
	FY 2009	$598,304
	FY 2010	$607,500
	FY 2011	$465,736
	FY 2012	$425,491

DISTRIBUTION: Telephone Solicitation Fund, General Fund

AUDITOR OF THE STATE

FINES

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

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 2008	$6,350,821
	FY 2009	$6,854,799
	FY 2010	$7,488,295
	FY 2011	$5,881,600
	FY 2012	$5,645,787

DISTRIBUTION: Common School Fund (IC 34-24-1-4)

INFRACTION JUDGMENTS

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

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 2008	$13,944,987
	FY 2009	$13,803,305
	FY 2010	$17,562,690
	FY 2011	$15,266,573
	FY 2012	$11,690,841

DISTRIBUTION: General Fund

MORTGAGE RECORDING FEE

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

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 2008	$991,655
	FY 2009	$749,208
	FY 2010	$792,079
	FY 2011	$729,866
	FY 2012	$693,675

DISTRIBUTION: General Fund, Homeowner Protection Unit Account

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 2008	$4,119
	FY 2009	$1,855
	FY 2010	$1,719
	FY 2011	$2,183
	FY 2012	$1,978

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 2008	$935,625
	FY 2009	$1,021,609
	FY 2010	$921,606
	FY 2011	$835,630
	FY 2012	$839,302

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF CORRECTION

CHILD SUPPORT

IC 11-10-2-11, 31-40-1-3.5 ACCT. NO. 48677-420820

REVENUE BASE: Parents of children who are committed to DOC as juveniles can be liable for financial support of the juvenile. The juvenile court uses the Child Support Rules and Guidelines of the Indiana Supreme Court and the Child Support Obligation Worksheet developed by the Indiana Supreme Court to determine the amount each parent should pay for the services provided for the committed juvenile. Any money collected is used to fund juvenile transitional services to delinquent offenders.

ADMINISTRATION: Department of Correction

REVENUE:		
	FY 2010	$43,213
	FY 2011	$133,163
	FY 2012	$80,329

DISTRIBUTION: Youth Services Transitional Fund

FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS

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

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
	FY 2011	$50,369
	FY 2012	$17,289

DISTRIBUTION: DOC, Sex and Violent Offender Administration Fund

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY – COUNTY SUPPORT

IC 11-10-2-3 ACCT. NO. 13750
(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 committed a female as a delinquent to a DOC juvenile facility. This did not include any charges for the cost of equipment and construction. Since 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 2008	$8,828,685
	FY 2009	$4,741,161
	FY 2010	$2,350,399
	FY 2011	$1,584
	FY 2012	$47

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.
- Sale of land and other assets.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2008	$3,690,931*
	FY 2009	$740,749
	FY 2010	$427,154
	FY 2011	$781,935
	FY 2012	$97,996

*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
210 IAC 7-1

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 2008	$186,338
	FY 2009	$225,451
	FY 2010	$191,345
	FY 2011	$236,794
	FY 2012	$223,195

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.

During 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. These offenders have all been returned to Arizona.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2008	$13,158,980
	FY 2009	$599.680
	FY 2010	-0-
	FY 2011	-0-
	FY 2012	-0-

DISTRIBUTION: Department of Correction

PLAINFIELD JUVENILE CORRECTIONAL FACILITY - COUNTY SUPPORT

IC 11-10-2-3 ACCT. NO. 13710-420840

(repealed effective Jan. 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 committed a male as a delinquent to a DOC juvenile facility. This did not include any charges for the cost of equipment and construction. Since January 1, 2009, DOC no longer charges counties a per diem for juveniles committed to DOC.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2008	$36,755,574
	FY 2009	$24,130,848
	FY 2010	$10,338,250
	FY 2011	-0-
	FY 2012	-0-

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 Reported by DOC to LSA

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 2008	$6,106,209
	FY 2009	$5,143,636
	FY 2010	$6,014,627
	FY 2011**	$8,638,875
	FY 2012	$11,671,691

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

**The Bureau of Motor Vehicles awarded a contract to the 3M Company in August 2010 to distribute license plates to Indiana residents. PEN products is a subcontractor in this agreement and is paid by 3M

to manufacture the license plates.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6, 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 2008	$1,354,718
	FY 2009	$1,064,306
	FY 2010	$440,770
	FY 2011	$563,231
	FY 2012	$505,329

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

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.

ADMINISTRATION: Coroners Training Board

REVENUE:		
	FY 2008	$505,549
	FY 2009	$572,229
	FY 2010	$788,062
	FY 2011	$691,437
	FY 2012	$592,891

DISTRIBUTION: Coroners Training and Continuing Education Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

INTEREST ON INDUSTRIAL LOANS

IC 5-28-9 ACCT. NO. 17470-137153; 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 2008	$67,623	$1,125,174
	FY 2009	$23,146	$110,674
	FY 2010	$19,685	$168,174
	FY 2011	$16,421	$101,924
	FY 2012	$13,410	$89,424

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF EDUCATION

TEACHER LICENSING

IC 20-28-2 ACCT. NO. 51710-427010
515 IAC 9-1-31

REVENUE BASE: 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. The fees are $35 for initial certification and renewal, limited licenses, duplications, transcript evaluations, addition of new subject, and conversion to professional licenses. The fee for substitute teachers is $15.

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

REVENUE:	FY 2008	$1,018,150
	FY 2009	$1,236,701
	FY 2010	$1,238,588
	FY 2011	$1,083,943
	FY 2012	$1,230.030

DISTRIBUTION: General Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)

AIR PERMIT FEES

IC 13-17-8 ACCT. NO. 36220-400400; 421012; 421016; 421018; 421028; 421030; 421038; 421040; 421044; 421095

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 2008	$16,646,707
	FY 2009	$12,906,276
	FY 2010	$12,956,342
	FY 2011	$12,095,915
	FY 2012	$12,217,756

DISTRIBUTION: Title V Operating Permit Program Trust Fund

ASBESTOS-RELATED FEES AND PENALTIES

IC 13-17-6 ACCT. NO. 52610-400400; 421020;
326 IAC 18-1-9, 18-2-12 421022; 421026; 421086

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 2008	$533,241
	FY 2009	$434,298
	FY 2010	$395,175
	FY 2011	$440,033
	FY 2012	$445,342

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL CIVIL PENALTIES AND FEES

IC 13-14-12 ACCT. NO. 38730-400400; 421014; 421024; 421042; 421094; 421116

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 2008	$3,517,987
	FY 2009	$3,127,475
	FY 2010	$1,812,330
	FY 2011	$1,526,444
	FY 2012	$2,413,416

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 4221194

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 2008	FY 2009	FY 2010	FY 2011	FY 2012
NPDES	$7,028,966	$1,646,607	$7,089,015	$6,564,994	$6,513,632
Solid waste/ Confined feeding	5,369,555	2,000,089	2,409,750	3,160,554	3,439,001
Hazardous waste	6,874,734	8,834,394	1,242,619	1,204,806	1,205,043
Total	$19,273,255	$12,481,090	$10,741,384	$10,930,354	$11,157,676

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
	FY 2011	$135,000	0
	FY 2012	$147,500	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

IC 13-25-4 ACCT. NO. 49535-400400; 421080; 421090; 421114; 49552-417590; 421090; 427471; 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 2008	$1,662,187
	FY 2009	$2,077,085
	FY 2010	$2,448,336
	FY 2011	$1,737,253
	FY 2012	$1,812,539

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; 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:

	State Solid Waste Mgmt Fund	Recycling Promotion and Assistance Fund	TOTAL
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
FY 2011	$2,605,304	$2,590,170	$5,195,474
FY 2012	$2,836,279	$2,628,223	$5,464,502

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund and not more than 50% in the State Solid Waste Management Fund. 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; 427465

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. 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 2008	$53,521,617
	FY 2009	$51,861,532
	FY 2010	$40,800,323
	FY 2011	$48,156,966
	FY 2012	$49,797,673

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 are deposited into the Excess Liability Trust Fund.

VOLUNTARY REMEDIATION OF HAZARDOUS SUBSTANCES AND PETROLEUM

IC 13-25-5 ACCT. NO. 35710-400400; 421122; 421124

REVENUE BASE: A person who desires to participate in the voluntary remediation program (VRP) 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 2008	$1,229,891
	FY 2009	$1,145,628
	FY 2010	$1,478,816
	FY 2011	$733,344
	FY 2012	$775,303

DISTRIBUTION: Voluntary Remediation Fund

WASTE TIRE MANAGEMENT FEES

IC 13-20-13; 13-20-21 ACCT. NO. 35310-400400; 421072; 35320-427470

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

REVENUE:	FY 2008	$1,512,794
	FY 2009	$1,637,054
	FY 2010	$1,607,450
	FY 2011	$1,379,969
	FY 2012	$1,373,003

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

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5 ACCT. NO. 46860-431510

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 2008	$191,620
	FY 2009	$201,751
	FY 2010	$167,189
	FY 2011	$177,467
	FY 2012	$378,892

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 2008	$0
	FY 2009	$0
	FY 2010	$0
	FY 2011	$0
	FY 2012	$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

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 2008	$57,512
	FY 2009	$44,273
	FY 2010	$39,101
	FY 2011	$43,512
	FY 2012	$43,825

DISTRIBUTION: Division of Family Resources, Child Care Fund

WELFARE REPAYMENTS

IC 12-14-21 ACCT. NO. 40530-450510

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 2008	$0
	FY 2009	$0
	FY 2010	$437,393
	FY 2011	$1,193,284
	FY 2012	$1,150,147

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING CHARGES

IC 12-24-6 ACCT. NO. 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 2008	$119,984
	FY 2009	$162,621
	FY 2010	$133,314
	FY 2011	$113,065
	FY 2012	$100,336

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14 ACCT. NO. 41650; 41655; 41660; 41665; 41670; 41675 (various accounts for each fund)

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 2008	$38,505,630
	FY 2009	$39,328,362
	FY 2010	$35,615,594
	FY 2011	$85,776,942
	FY 2012	$37,666,913

*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. 38610-443000

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
	FY 2011	$1,000,000
	FY 2012	$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

COMMUNITY SERVICES QUALITY ASSURANCE FEE

IC 12-11-1.1-10 ACCT NO. 55110-428302
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 2008	$16,983,209
	FY 2009	$15,117,903
	FY 2010	$17,521,390
	FY 2011	$12,717,786
	FY 2012	$23,433,379

DISTRIBUTION: Community Services Quality Assurance Fund

HOSPITAL ASSESSMENT FEE (HAF)

PL 229-2011, Sec. 281 & 282 ACCT. NO. 55111-428303
405 IAC 1-8-5, 405 IAC 1-10.5-6

REVENUE BASE: In the model approved by the federal Centers for Medicare and Medicaid Services (CMS), the amount of the inpatient Hospital Assessment Fee (HAF) is based on total inpatient days attributable to Indiana residents as reported on the hospital's most recent fiscal year Medicare cost report. The outpatient HAF is based upon equivalent outpatient days, derived by dividing each hospital's outpatient revenue by the hospital's inpatient revenue per day adjusted to preclude services provided to nonstate residents. The fee rate of $187.09 per inpatient day and $26.87 per equivalent outpatient day, is reduced by specific percentages for certain hospitals meeting defined Low Income Utilization Rates (LIURs), Medicaid Inpatient Utilization Rates (MIURs), or that provide more than 25% of Medicaid days to nonstate residents. Long-term care hospitals, state-owned hospitals, federally operated hospitals, freestanding rehabilitation hospitals, and freestanding psychiatric hospitals with more than 50% of admissions with a diagnosis of chemical dependency are excluded from the fee. The total amount of the fee paid by each hospital is limited to certain federally defined maximums and is subject to audit and adjustment each year the fee is collected.

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

REVENUE: FY 2012 $553,991,318

DISTRIBUTION: 71.5% is used to leverage federal Medicaid matching funds to increase hospital Medicaid reimbursement up to specified limits. Any remainder of the 71.5% monies not used to increase hospital reimbursement is distributed to the Hospital Medicaid Fee Fund. 28.5% of the revenue is distributed to the General Fund to offset Medicaid costs incurred by the state.

NURSING FACILITY QUALITY ASSESSMENT

IC 16-28-15 ACCT. NO. 55110-428301
LSA Doc #12-396(E)

REVENUE BASE: In the model approved by the Centers for Medicare and Medicaid Services, the amount of the Quality Assessment is based on a nursing facility's (NFs) total annual non-Medicare patient days. The amount of the assessment, effective July 1, 2011, was revised to allow the collection of the maximum allowed under federal regulations.

Effective Dates	FY 2004-11	7/1/2011	10/1/2012
Private NFs with days < 70,000	$10.00	$14.70	$16.00
Private NFs with days >=70,000	$ 2.50	$ 3.68	$ 4.00
Govt. NFs owned before 7/1/2003	$ 2.50	$ 3.68	$ 4.00
Govt. NFs acquired after 7/1/2003	$10.00	$14.70	$16.00

Nursing facilities that are continuing care retirement communities, hospital-based, or owned by the state are exempt from the Quality Assessment.

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

REVENUE:		
	FY 2008	$103,375,539
	FY 2009	$96,537,856
	FY 2010	$98,770,567
	FY 2011	$98,806,112
	FY 2012	$99,900,718

DISTRIBUTION:

Effective Dates	FY 2004-11	FY 2012	FY 2013	FY 2014
Medicaid NF Services	80%	67.1%	66.5%	70.6%
Prior Year Medicaid NF Services	--	9.1%	29.4%	--
General Fund Other M'caid Svcs.	20%	23.8%	4.1%	29.4%

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

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

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 $1,619,058 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 +	0.254	$10,000M
15,001M - 25,000M	6,420 +	0.114	15,000M
25,001M - 50,000M	7,560 +	0.08796	25,000M
50,001M - 100,000M	9,759 +	0.08106	50,000M
100,001M - 500,000M	13,812 +	0.0776	100,000M
500,001M - 1,000,000M	44,852 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,682 +	0.056655	1,000,000M
3,000,001M - 5,000,000M	195,992 +	0.044427	3,000,000M
5,000,001M - 10,000,000M	284,846 +	0.0406888	5,000,000M
10,000,001M - 20,000,000M	488,290 +	0.0381278	10,000,000M
20,000,001M - 40,000,000M	869,568+	0.0374745	20,000,000M
>40,000,001M	1,619,058+	0.03492	40,000,000M

M = 1,000 Effective July 1, 2011 - June 20, 2012

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 2008	$4,114,073
	FY 2009	$4,329,950
	FY 2010	$4,489,053
	FY 2011	$3,888,113
	FY 2012	$3,842,358

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

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

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 $1,619,058 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 +	0.254	$10,000M
15,001M - 25,000M	6,420 +	0.114	15,000M
25,001M - 50,000M	7,560 +	0.08796	25,000M
50,001M - 100,000M	9,759 +	0.08106	50,000M
100,001M - 500,000M	13,812 +	0.0776	100,000M
500,001M - 1,000,000M	44,852 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,682 +	0.056655	1,000,000M
3,000,001M - 5,000,000M	195,992 +	0.044427	3,000,000M
5,000,001M - 10,000,000M	284,846 +	0.0406888	5,000,000M
10,000,001M - 20,000,000M	488,290 +	0.0381278	10,000,000M
20,000,001M - 40,000,000M	869,568+	0.0374745	20,000,000M
>40,000,001M	1,619,058+	0.03492	40,000,000M

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2008	$40,928
	FY 2009	$9,331
	FY 2010	$9,435
	FY 2011	$8,803
	FY 2012	$8,644

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5 ACCT. NO. 39220-422302; 422329; 422322; 422327

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 charged for cashing checks does not exceed $5.

RATE: Initial license is $600. Renewal fee is $500. 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 2008	$62,442
	FY 2009	$67,200
	FY 2010	$91,220
	FY 2011	$45,540
	FY 2012	$55,670

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203 ACCT. NO. 39220-422330; 422322; 422327

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: $8 per $100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:		
	FY 2008	$1,388,134
	FY 2009	$1,412,730
	FY 2010	$1,277,063
	FY 2011	$1,349,997
	FY 2012	$1,173,940

DISTRIBUTION: Financial Institutions Fund

CORPORATE FIDUCIARIES

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

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	0.1578	$20,000M
50,001M-100,000M	9,884	0.09224	50,000M
100,001M-500,000M	14,496	0.020495	100,000M
500,001M-1,000,000M	22,694	0.010248	500,000M
1,000,001M-10,000,000M	27,818	0.00204944444	1,000,000M
> 10,000,000M	46,263	0.0017933069	10,000,000M

M = 1,000 Effective July 1, 2011 - June 30, 2012

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

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 $600 minimum fee and a maximum fee of $284,846 plus additional fees for assets over $5 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
$0-$545M	600		
546M-1,000M	600 +	0.8678414	$545M
1,001M-5,000M	994 +	0.8945	1,000M
5,001M-10,000M	4,572 +	0.298	5,000M
10,001M-50,000M	6,062 +	0.07955	10,000M
50,001M-100,000M	9,244 +	0.07828	50,000M
100,001M-500,000M	13,158 +	0.0776	100,000M
500,001M-1,000,000M	44,198 +	0.07566	500,000M
1,000,001M-3,000,000M	82,028 +	0.074205	1,000,000M
3,000,001M-5,000,000M	230,438 +	0.027204	3,000,000M

> 5,000,000M	284,846 +	0.026675	5,000,000M

M = 1,000 Effective July 1, 2011 - June 30, 2012

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2008	$819,432
	FY 2009	$979,173
	FY 2010	$996,356
	FY 2011	$963,540
	FY 2012	$947,962

DISTRIBUTION: Financial Institutions Fund

DEBT CANCELLATION

IC 24-4.5-3-202 ACCT. NO. 39220-422302; 422329; 422322; 422327

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 $2,000 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
	FY 2011	$4,140
	FY 2012	$3,880

DISTRIBUTION: Financial Institutions Fund

DEBT MANAGEMENT COMPANIES

IC 28-1-29 ACCT. NO. 39220-422302; 422329; 422322; 422327

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 2008	$10,007
	FY 2009	$20,495
	FY 2010	$24,200
	FY 2011	$27,330
	FY 2012	$27,900

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; 422322; 422327

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*
	FY 2011	$45,050
	FY 2012	$46,025

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

DISTRIBUTION: Financial Institutions Fund

HOOSIER TRADITIONAL MORTGAGE PROGRAM

IC 24-5-23.6 ACCT. NO. 39220-422302; 422329

REVENUE BASE: Voluntary program for creditors and mortgage brokers that offer qualifying first lien mortgages to Indiana consumers.

RATE: The original and renewal certification fees are $50.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	$550
	FY 2012	$150

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, FIRST MORTGAGE

IC 24-4.4 ACCT. NO. 39220-422302; 422329; 422322; 422327

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*
	FY 2011	$409,162
	FY 2012	$410,250

*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; 422322; 422327

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*
	FY 2011	$197,349
	FY 2012	$186,040

*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; 422322; 422325; 422327

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, not exceeding a maximum of $30,000. 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 license fees paid by the entity.
ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2010	$586,940*
	FY 2011	$355,440
	FY 2012	$274,790

*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 Holding Company Reorganization	1,000
	Establishment of Branch or Trust Office	500
	Relocation of Main Office or Branch	500
	Merger	1,000
	Conversions S&L to Bank or Savings Bank	-0-***
	Establishment of Nonqualifying Subsidiary	1,000
	Actual Expenses	80/hour
	Consolidation	1,000

*Effective July 1, 2011
**Percentage of annual fee based on number of months in existence in state fiscal year.
***Actual expenses associated with the conversion, merger, or consolidation examination process are capped at a maximum of $30,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2008	$93,385
	FY 2009	$120,800
	FY 2010	$64,900
	FY 2011	$46,160
	FY 2012	$129,440

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4 ACCT. NO. 39220-422302; 422329; 422322; 422327

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. There is a renewal late fee of $20 per day. Director of the Department may conduct an onsite examination at a fee of $80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2008	$48,255
	FY 2009	$63,840
	FY 2010	$44,850
	FY 2011	$55,040
	FY 2012	$68,650

DISTRIBUTION: Financial Institutions Fund

MORTGAGE LOAN ORIGINATORS

750 IAC 9-3-2 ACCT. NO. 39220-422302; 422329; 422322

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
	FY 2011	$204,100
	FY 2012	$199,910

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5 ACCT. NO. 39220-422302; 422303; 422329; 422322; 422327

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, not to exceed a maximum of $10,000. There is a renewal late fee of $20 per day. Pawnbrokers may be examined. Hourly exam fee is $80.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2008	$90,565
	FY 2009	$96,075
	FY 2010	$124,415
	FY 2011	$114,520
	FY 2012	$117,340

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8; 24-7-2-6 ACCT. NO. 39220-422302; 422329; 422322; 422327

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 $500 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. There is a renewal late fee of $20 per day. The Department may collect an examination fee of $80 per hour.
ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2008	$43,195
	FY 2009	$61,945
	FY 2010	$64,455
	FY 2011	$64,880
	FY 2012	$61,080

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

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

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
$0-$2,000M	800
2,001M-5,000M	1,500
5,001M-10,000M	2,000
10,001M-20,000M	3,000
20,001M-30,000M	4,000
30,001M-40,000M	5,000
40,001M-50,000M	6,000
50,001M-100,000M	8,500
100,001M-500,000M	11,000
500,001M-1,000,000M	21,000
1,000,001M and over	$21,000 plus $0.0022 per thousand over $1,000,000M

M = 1,000 *Effective July 1, 2011 - June 30, 2012

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
808 IAC 2-6-1

ACCT. NO. 44312-417460; 417470; 426080; 450620

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 2008	$11,909
	FY 2009	$10,558
	FY 2010	$68,338
	FY 2011	$289,737
	FY 2012	$163,236

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

CHARITY GAMING LICENSE FEE

IC 4-32.2-3-4, 5;
4-32.2-4-4; 4-32.2-6

ACCT. NO. 35410-422810

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

For qualified organizations that are bonafide national organizations or national foundations, the license fees are computed on the following basis. The initial fee is (1) $50 per Indiana affiliate of the organization or foundation if it and its affiliates have not conducted events in Indiana or (2) the greater of $50 per Indiana affiliate or the total renewal fees paid by Indiana affiliates in 2011 or during the prior year if at least one of the organization's or foundation's affiliates previously conducted events in Indiana. The renewal fee for a national organization or foundation is based on the aggregate adjusted gross renenue from all its Indiana affiliates.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:		
	FY 2008	$4,918,945
	FY 2009	$4,758,365
	FY 2010	$4,157,871
	FY 2011	$4,284,440
	FY 2012	$4,339,511

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

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 2008	$38,079
	FY 2009	$79,870
	FY 2010	$73,974
	FY 2011	$58,357
	FY 2012	$45,189

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
	FY 2011	$0
	FY 2012	$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
	FY 2010	$0
	FY 2011	$0
	FY 2012	$0

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 License Fee	Replacement License Fee
FY 2008	$38,475	$1,700	$0
FY 2009	$243,475	$64,885	$0
FY 2010	$44,563	$58,615	$0
FY 2011	$68,503	$77,440	$0
FY 2012	$57,760	$66,945	$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
FY 2011	$50,000	$22,173
FY 2012	$189,000	$9,926

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 2008	$0	$0
FY 2009	$0	$0
FY 2010	$0	$0
FY 2011	$0	$0
FY 2012	$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 2008	$35,000	$135,000
FY 2009	$20,000	$155,000
FY 2010	$20,000	$187,500
FY 2011	$15,000	$237,092
FY 2012	$10,000	$195,400

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 2008	$0	$0	$50,000
FY 2009	$0	$0	$50,000
FY 2010	$0	$0	$40,000
FY 2011	$0	$0	$55,000
FY 2012	$0	$0	$50,000

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 2008	$150,000	$2,000,000
FY 2009	$0	$0
FY 2010	$50,000	$0
FY 2011	$100,000	$0
FY 2012	$100,000	$2,000,000

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 2008	$1,045,707	$56,076
FY 2009	$691,988	$83,569
FY 2010	$623,200	$158,373
FY 2011	$649,000	$138,908
FY 2012	$424,000	$108,024

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 License Fee	Replacement License Fee
FY 2008	$776,875	$608,508	$4,380
FY 2009	$835,045	$691,096	$0
FY 2010	$569,524	$713,975	$0
FY 2011	$742,359	$702,480	$0
FY 2012	$590,590	$640,780	$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 2008	$300,000
	FY 2009	$350,000
	FY 2010	$325,000
	FY 2011	$325,000
	FY 2012	$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 2008	$8,982
	FY 2009	$7,500
	FY 2010	$7,000
	FY 2011	$6,500
	FY 2012	$6,500

DISTRIBUTION: General Fund

ADOPTION FEES

IC 31-19-2-8; 31-19-20 ACCT. NO. 31110-423020; 462200

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	$238,568 Total
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
FY 2011	$61,014	$132,991	-0-	$194,005
FY 2012	$64,464	$173,933	$171	$238,568

DISTRIBUTION: Adoption History Fund

AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES

IC 16-21-2 ACCT. NO.17610-423030
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 2008	$214,500
	FY 2009	$200,500
	FY 2010	$185,500
	FY 2011	$189,000
	FY 2012	$187,000

DISTRIBUTION: General Fund

ANATOMICAL GIFT PROMOTION DONATIONS

IC 16-19-3-26; 9-18-2-16 ACCT. NO. 46300-463010

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 2008	$89,050
	FY 2009	$82,741
	FY 2010	$100,514
	FY 2011	$96,836
	FY 2012	$105,328

DISTRIBUTION: Donate Life Indiana and Indiana Donation Alliance Foundation

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5 ACCT. NO. 34610-423050; 31110-423050

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 2008	$129,974
	FY 2009	$113,055
	FY 2010	$86,106
	FY 2011	$66,719
	FY 2012	$59,406

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 2008	$1,500
	FY 2009	$1,500
	FY 2010	$1,500
	FY 2011	$1,000
	FY 2012	$1,000

DISTRIBUTION: General Fund

DONATION ACCOUNT

ACCT. NO. 45990-463050

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2008	$18,824
	FY 2009	$6,085
	FY 2010	$18,217
	FY 2011	$25,075
	FY 2012	$1,000

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2 ACCT. NO. 17610-423080; 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 2008	$541,337
	FY 2009	$527,577
	FY 2010	$456,299
	FY 2011	$534,619
	FY 2012	$564,531

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 2008	$34,150
	FY 2009	$34,650
	FY 2010	$69,250
	FY 2011	$87,850
	FY 2012	$101,460

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
	FY 2011	$87,250
	FY 2012	$98,500

*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 2008	$8,500
	FY 2009	$9,000
	FY 2010	$8,800
	FY 2011	$8,500
	FY 2012	$9,900

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 2008	$273,500
	FY 2009	$283,000
	FY 2010	$294,350
	FY 2011	$301,000
	FY 2012	$291,000

DISTRIBUTION: General Fund

LEAD-BASED PAINT LICENSES AND FEES

IC 16-41-39.8 ACCT. NO. 54210-421300;
410 IAC 32-2-9; 32-4-15; 32-3-12 12760-423130

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 2008	$2,383
	FY 2009	$20,336
	FY 2010	$49,550
	FY 2011	$72,650
	FY 2012	$32,962

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 2008	$261,650
	FY 2009	$165,385
	FY 2010	$35,100
	FY 2011	$13,483
	FY 2012	$265,450

DISTRIBUTION: General Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3 ACCT. NO. 34710-423200

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 2008	$163,250
	FY 2009	$160,700
	FY 2010	$165,100
	FY 2011	$162,375
	FY 2012	$159,700

DISTRIBUTION: Motor Fuel Inspection Fund

NEWBORN SCREENING FEE

IC 16-41-17 ACCT. NO. 31910-423130
410 IAC 3-3-7.1 12760-423130

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 2008	$3,139,344
	FY 2009	$2,638,848
	FY 2010	$2,578,570
	FY 2011	$2,506,500
	FY 2012	$2,509,770

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 2008	$151,050
	FY 2009	$141,066
	FY 2010	$103,050
	FY 2011	$133,290
	FY 2012	$138,910

DISTRIBUTION: General Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11 ACCT. NO. 12760-423150;
412 IAC 2-1-14 17610-423150

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 2008	$33,270
	FY 2009	$32,814
	FY 2010	$29,323
	FY 2011	$28,638
	FY 2012	$25,972

DISTRIBUTION: State Department of Health

RADIOLOGIC TECHNOLOGIST LICENSE FEES

IC 16-41-35-29 ACCT. NO. 12760-423160; 17610-423160

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 2008	$417,613
	FY 2009	$495,880
	FY 2010	$372,408
	FY 2011	$525,390
	FY 2012	$505,082

DISTRIBUTION: General Fund

RADON GAS CERTIFICATION FEES

IC 16-41-38 ACCT. NO. 33710-423170
410 IAC 5.1

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 2008	$14,500
	FY 2009	$8,460
	FY 2010	$12,700
	FY 2011	$12,370
	FY 2012	$13,900

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 2008	$672,893
	FY 2009	$566,186
	FY 2010	$371,788
	FY 2011	$372,819
	FY 2012	$328,334

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10 ACCT. NO. 12760-423190; 43710-423190; 43995-423190

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. Swimming pool/ pool water bacteriological testing is $15 per test. The state may charge a shipping charge of $6.50 to defray costs of mailing and shipping.
ADMINISTRATION: State Department of Health

REVENUE:*	FY 2008	$16,540
	FY 2009	$29,740
	FY 2010	$129,733
	FY 2011	$136,206
	FY 2012	$123,247

*Water testing fees were increased from $8 to $10 in April 2010. Additionally, most public water suppliers were made subject to the fees at that time.

DISTRIBUTION: General Fund, Water Sample Revolving Fund

WEIGHTS & MEASURES FEES

IC 16-19-5-1 ACCT. NO. 47930-423220
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 2008	$27,374
	FY 2009	$29,934
	FY 2010	$25,344
	FY 2011	$27,093
	FY 2012	$16,308

DISTRIBUTION: Weights & Measures Fund

HISTORICAL BUREAU

PUBLICATIONS FUND

IC 4-23-7.2-7 ACCT. NO. 44640-431120

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 2008	$27,708
	FY 2009	$65,818
	FY 2010	$15,244
	FY 2011	$17,242
	FY 2012	$24,125

*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 $99 for each seating configuration or arrangement.

Special Event Endorsement
Inspection fee $99

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:		
	FY 2008	$213,401
	FY 2009	$215,783
	FY 2010	$159,364
	FY 2011	$208,403
	FY 2012	$226,033

DISTRIBUTION: Fire and Building Services Fund

FIRE AND BUILDING SERVICES DEPARTMENT
INDUSTRIALIZED BUILDING SYSTEMS

IC 22-15-4 ACCT. NO. 37720-422551; 422555; 422680
675 IAC 15-1.6

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	$60
(B) residential, add a room or duplex[3]	$640
(C) commercial[3,4]	$1,010
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	$60
(B) residential, add a room or duplex	$170
(C) commercial	$210
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:	$65/label
8. Inspection and Monitoring Travel Fees:	
(A) in or out-of-state	$65/hour/person
(B) plus mileage	Current Dept. of Admin. Rate
9. Returned Check Fee	$35/check

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: Division of Fire and Building Safety

REVENUE:

FY 2008	$411,767
FY 2009	$243,546
FY 2010	$164,430
FY 2011	$165,258
FY 2012	$196,440

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-12-6-6; ACCT. NO. 37720-417220; 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	$75
	Processing fee	$75 minimum
	Variance Application:	
	Filing fee	$138
	Plan Examination and Processing Fee:	
	Single code provision	$138
	Each additional unrelated code provision	$69
	On-Site Inspection:	$150
	Special Processing Fees:	
	(1) Each additional submission for a partially filed project	$250
	(2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8(c)2	$300
	(3) Foundation release	$80
	(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	$50

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:

	Fire Insurance Tax	Plan Review	Construction Design Variance Fee
FY 2008	$3,752,009	$5,268,887	--
FY 2009	$3,755,227	$2,937,624	--
FY 2010	$3,983,086	$2,548,076	$159,537
FY 2011	$4,090,458	$3,398,271	$161,926
FY 2012	$4,296,812	$3,885,234	$185,769

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: The Division of Fire and Building Safety 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 2008	$35,950
	FY 2009	$32,883
	FY 2010	$36,232
	FY 2011	$42,823
	FY 2012	$39,702

ADMINISTRATION: Division of Fire and Building Safety

DISTRIBUTION: Fire and Building Services Fund;
Division of Family Resources Childcare 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 Division of Fire and Building Safety staff perform building inspections in political subdivisions without an approved building inspection program for Class 1 building structures.

RATE: Fee increases were effective 8/30/06 for fees on design release but increased by the greater of (1) $200 or (2) $0.10 per sq. ft. to be inspected, but not more than $7,500.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2008	$608,314
	FY 2009	$515,469
	FY 2010	$354,112
	FY 2011	$429,810
	FY 2012	$409,345

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 2008	$34,116
	FY 2009	$40,260
	FY 2010	$41,792
	FY 2011	$38,558
	FY 2012	$15,461

ADMINISTRATION: Division of Fire and Building Safety

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14-5; 11; IC 22-12-6-6 ACCT. NO. 37720-422572 through 422574;
675 IAC 12-3-3, 9, 10; 12-9-8 422576

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:	Annual registration	$1,000
	Application fireworks manufacturer, distributor, wholesaler, or import permit	$1,000/permit
	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
	Consumer retail tents - first location	*$1,000
	Additional tent	$500
	Additional structure	$200

*If annual registration fee has not been paid.

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: Division of Fire and Building Safety

REVENUE:

	Retailer	Wholesaler	Display	Stands
FY 2008	$343,926	$24,400	$59,109	--
FY 2009	$378,202	$29,800	$48,354	--
FY 2010	$374,900	$30,800	$45,431	$6,148
FY 2011	$389,995	$18,400	$44,447	$4,140
FY 2012	$394,032	$24,000	$48,970	$9,500

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PUBLIC SAFETY FEE

IC 22-11-14-12, 13 ACCT. NO. 12710-412010

REVENUE BASE: Persons purchasing fireworks in a retail transaction are assessed for the public safety fee on the transaction. The retailer remits the Public Safety Fee to the Department of State Revenue on department forms. The Public Safety Fee is due before the end of 20th day after the end of the month in which the fee was collected.

RATE: Scaled on purchases less than $1.10 (from $0.01 to $0.05), 5% of the gross retail income received by a retail merchant in a retail unitary transaction of $1.10 or greater.

ADMINISTRATION: Compliance Division, Department of State Revenue.

REVENUE:	FY 2008	$2,657,414
	FY 2009	$2,500,623
	FY 2010	$2,405,925
	FY 2011	$2,578,926
	FY 2012	$2,540,180

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

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. However, fee may not exceed $1,000 per brand family.

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2010	$39,200
	FY 2011	$10,400
	FY 2012	$72,800

DISTRIBUTION: Reduced Ignition Propensity Standards for Cigarettes Fund

REGULATED EXPLOSIVES/BLASTERS

IC 35-47.5-4-4.5 ACCT. NO. 37720-422575
675 IAC 26-2-4, 6

REVENUE BASE: Persons llicensed to use a destructive device or explosive.

RATE:	Explosives use - Operator license	
	Initial/Renewal (3 years)	$350
	Use-blaster licenses	
	Initial/Reciprocity/Renewal	$175

ADMINISTRATION: Fire Prevention and Building Safety Commission

REVENUE:	FY 2010	$8,225
	FY 2011	$18,204
	FY 2012	$16,975

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 application	$120
Temporary operating permit	$100
Reinspection for erroneous information	$1,000/inspection
Reinspection on new device due to noncompliance	$750/inspection

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 (on surface) $288 (above surface)

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2008	$2,565,354
	FY 2009	$2,676,035
	FY 2010	$2,811,195
	FY 2011	$2,673,199
	FY 2012	$2,657,060

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 2008	$7,475
	FY 2009	$7,456
	FY 2010	$8,100
	FY 2011	$8,227
	FY 2012	$7,475

DISTRIBUTION: Fire and Building Services Fund

HORSE RACING COMMISSION

EXCESS RACETRACK/RACINO ASSESSMENTS

IC 4-35-7-12 ACCT. NO. 12161-415410; 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
	FY 2011	$13,455,269
	FY 2012	$10,661,026

DISTRIBUTION: General Fund

GAMING INTEGRITY FEE

IC 4-35-8.7 ACCT. NO. 43910-423631

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
	FY 2011	$500,000
	FY 2012	$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 the 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 annually from FY 2009 through FY 2012 under this requirement.

PENALTIES

IC 4-31-13-1 ACCT. NO. 18920-450710; 450720

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 2008	$52,723
	FY 2009	$71,718
	FY 2010	$48,670
	FY 2011	$52,531
	FY 2012	$59,419

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5

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 2008	-0-
	FY 2009	-0-
	FY 2010	-0-
	FY 2011	-0-
	FY 2012	-0-

DISTRIBUTION: General Fund

RACETRACK OCCUPATIONAL LICENSE FEE

IC 4-31-6 ACCT. NO. 18920-423615; 423616;
71 IAC 5-1-1 423617; 423618

REVENUE BASE: Individuals employed in certain occupations at a pari-mutuel racetrack.

RATE: The annual license fee depends on the type of license, ranging from $10 to $100.

ADMINISTRATION: Horse Racing Commission

REVENUE:		
	FY 2008	$239,960
	FY 2009	$285,824
	FY 2010	$262,460
	FY 2011	$310,683
	FY 2012	$286,347

DISTRIBUTION: General Fund

RACETRACK/RACINO ASSESSMENTS TO BREED FUNDS

IC 4-31-11 ACCT. NO. 34320-415410 through 415614;
IC 4-31-9-10 34330-415410 through 415614;
IC 4-35-7-12 34340-415410 through 415614

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 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 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
FY 2011	$1,356,041	$24,590,253	$25,946,294
FY 2012	$1,222,313	$23,288,123	$24,510,436

DISTRIBUTION:

Source	Standardbred Fund (34320)	Thoroughbred Fund (34330)	Quarter Horse Fund (34340)
Breakage	$281,866	$281,866	$23,489
Outs Tickets	$304,844	$304,844	$25,404
Slot Machine AGR	$11,991,480	$9,993,184	$1,303,459
Total	**$12,578,190**	**$10,579,894**	**$1,352,352**

RACINO ASSESSMENTS TO TOBACCO SETTLEMENT FUND

IC 4-35-7-12 ACCT. NO. 30410-422880

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes. The first $1.5 M of each racino's annual assessment must be distributed to the Indiana Master Tobacco Settlement Agreement Fund. This distribution

commenced in FY 2012.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	$3,000,000

DISTRIBUTION: Indiana Master Tobacco Settlement Agreement Fund

RACINO ASSESSMENTS TO STANDARDBRED RACING AT FAIRS

IC 4-35-7-12 ACCT. NO. 30410-422880

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including Standardbred racing purposes. Of the amount distributed from each racino's annual assessment to Standardbred racing purposes, $500,000 is distributed to the State Fair Commission as follows: (1) $375,000 to support Standardbred racing and facilities at the State Fairgrounds and (2) $175,000 for grants to county fairs to support Standardbred racing and facilities at county fairgrounds. This distribution commenced in FY 2012.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	$1,000,000

DISTRIBUTION: State Fair Commission

STALLION REGISTRATION

IC 15-19-2-8 ACCT. NO. 49010-423650

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*	400

*2012 fees.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2008	$36,030
	FY 2009	$43,100
	FY 2010	$47,700
	FY 2011	$49,650
	FY 2012	$27,450

DISTRIBUTION: Standardbred Horse Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5 ACCT. NO. 18920-423620; 423640

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 2008	$15,000
	FY 2009	$15,000
	FY 2010	$15,000
	FY 2011	$15,000
	FY 2012	$15,000

DISTRIBUTION: General Fund

INDIANA CORN MARKETING COUNCIL

INDIANA CORN MARKET DEVELOPMENT

IC 15-15-12 ACCT. NO. 48681-464260

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 2008	$750,343
	FY 2009**	$0
	FY 2010**	$771,999
	FY 2011	$75,212
	FY 2012	$424,788

*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.

Prior to FY 2012, at the beginning of each fiscal year the Corn Marketing Council was required to 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. HEA 1128-2012 repealed the E85 sales tax deduction reimbursement, so this transfer is not required after FY 2012.

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7 ACCT. NO. 53810-428620; 428630; 428635; 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 2008	$150,583
	FY 2009	$150,820
	FY 2010	$166,376
	FY 2011	$183,865
	FY 2012	$198,731

DISTRIBUTION: 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 2008	$7,880
	FY 2009	$7,780
	FY 2010	$7,790
	FY 2011	$7,340
	FY 2012	$7,280

DISTRIBUTION: 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 2008	$2,999
	FY 2009	$1,887
	FY 2010	$0
	FY 2011	$0
	FY 2012	$0

DISTRIBUTION: Governors' Portraits Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3 ACCT. NO. 37920-423910; 423940

REVENUE BASE: Bail agents and recovery agents.

RATE:	Bail Agents	Recovery Agents
Initial Exam	$100	$100
License	650	300
Biennial Renewal	600	300

ADMINISTRATION: Department of Insurance

REVENUE:	Fees	Fines
FY 2008	$264,726	$400
FY 2009	$20,177	$2,000
FY 2010	$235,296	$17,700
FY 2011	$15,037	$20,925
FY 2012	$214,659	$2,000

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6 ACCT. NO. 11900-423920;
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 2008	$1,847,592	$848,593
FY 2009	$1,865,837	$1,425,129
FY 2010	$1,753,864	$3,158,418
FY 2011	$1,858,109	$3,225,922
FY 2012	$3,520,595	$4,703,443

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY FEES

IC 27 ACCT. NO. 36410-423930; 423940; 423990

REVENUE BASE: The Department of Insurance (DOI) assesses internal audit, filing certificate, retaliatory, and other processing fees.

ADMINISTRATION: Department of Insurance

REVENUE:

FY 2008	$2,137,886
FY 2009	$5,664,206
FY 2010	$5,401,027
FY 2011	$5,118,737
FY 2012	$6,632,780

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; 423950

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 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
	FY 2011	$110,888,804	$9,124	$110,897,928
	FY 2012	$103,048,044	$10,438	$103,058,482

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE PREMIUMS

IC 27-7-9 ACCT. NO. 51010-423960

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 2008	$1,855,341
	FY 2009	$1,682,476
	FY 2010	$1,470,050
	FY 2011	$1,483,134
	FY 2012	$1,340,380

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 2008	$462,112
	FY 2009	$215,575
	FY 2010	$134,715
	FY 2011	$123,110
	FY 2012	$144,292

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

TITLE INSURANCE FEES

IC 27-7-3.6-7 ACCT. NO. 54510-423940; 423980

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
	FY 2011	$987,259
	FY 2012	$747,972

DISTRIBUTION: Title Insurance Enforcement Fund

JUDICIARY

ATTORNEY LICENSING FEES

Supreme Court Rule 2 for Admission to the Bar and Discipline of Attorneys

Account Maintained at First National Bank of Indianapolis

REVENUE BASE: The clerk collects an annual licensing fee of $145 from all active Indiana attorneys and $72.50 for all inactive Indiana attorneys. It also collects a series of delinquent fees for attorneys who pay the licensing fee after a certain date and reinstatement fees for retired or suspended attorneys who wish to become reinstated again. 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.

ADMINISTRATION: Fees are collected by the Clerk of the Indiana Supreme Court and deposited into an account at the First National Bank of Indianapolis.

REVENUE:	FY 2008	$2,428,447
	FY 2009	$2,424,611
	FY 2010	$2,551,344
	FY 2011	$2,835,935
	FY 2012	$2,232,914

COURT ADMINISTRATION FEE

IC 33-37-5-27; 33-34-8-1 ACCT. NO. 10470-424070

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 2008	$3,191,193
	FY 2009	$4,707,064
	FY 2010	$5,542,155
	FY 2011	$4,655,520
	FY 2012	$4,536,370

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 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. Requests for CDs containing documents over 400 pages or from multiple cases are subjected to additional charges determined at the Clerk's discretion. Payments of the above-referenced fees by credit card incurs an additional 2.25%

convenience fee.

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

REVENUE:	FY 2008	$364,515
	FY 2009	$311,989
	FY 2010	$355,861
	FY 2011	$370,751
	FY 2012	$365,575

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 2008	$59,392,207
	FY 2009	$61,651,422
	FY 2010	$55,806,897
	FY 2011	$51,130,910
	FY 2012	$48,590,871

NOTE: Reported revenues have declined as more counties have remitted less fee revenue to the state. 82 counties remitted less revenue in FY 2012 than in FY 2011; and 50 out of 77 city and town courts remitted less revenue for the same period.

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, $3.7 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

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 2008	$1,109,818
	FY 2009	$1,251,787
	FY 2010	$1,338,116
	FY 2011	$1,090,692
	FY 2012	$1,019,552

DISTRIBUTION: General Fund

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2 ACCT. NO. 17770

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 2008	$37,677
	FY 2009	$3,459
	FY 2010	-0-
	FY 2011	-0-
	FY 2012	-0-

DISTRIBUTION: State Public Defender; General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25; 33-34-8-1 ACCT. NO. 17040

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 2008	$1,091,238
	FY 2009	$1,162,892
	FY 2010	$1,216,480
	FY 2011	$971,416
	FY 2012	$930.998

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

JUDICIAL SALARIES FEE

IC 33-37-5-26; 33-34-8-1 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. Effective July 1, 2012, a $20 fee is charged in civil filings and in criminal

and infractions cases when a defendant is convicted. A $15 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 2008	$15,117,073
	FY 2009	$17,111,902
	FY 2010	$16,047,608
	FY 2011	$15,066,171
	FY 2012	$15,089,433

DISTRIBUTION: General Fund

PUBLIC DEFENSE ADMINISTRATION FEE

IC 33-37-5-21.2; 33-34-8-1 ACCT. NO. 10470-424080

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: HEA 1001-2011 increased the fee from $3 to $5, effective July 2011.)

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 2008	$3,130,205
	FY 2009	$3,311,531
	FY 2010	$3,518,331
	FY 2011	$2,870,483
	FY 2012	$4.017.738

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 2008	$10,378
	FY 2009	$8,591
	FY 2010	$7,967
	FY 2011	$7,575
	FY 2012	$8,960

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 2008	$1,207,817
	FY 2009	$1,163,973
	FY 2010	$1,189,197
	FY 2011	$1,337,885
	FY 2012	$1,333,693

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23 ACCT. NO. 17120-424110

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 2008	$24,896
	FY 2009	$80,337
	FY 2010	$35,212
	FY 2011	$19,555
	FY 2012	$24,771

DISTRIBUTION: Sexual Assault Victims Assistance Fund

COURT FEES DEPOSITED INTO THE STATE USER FEE FUND

IC 33-37-9 ACCT. NO. 47130-424120

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 for civil, criminal, infraction, and ordinance violation actions. The current fee is $5. (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 2008	$9,705,836
	FY 2009	$10,226,736
	FY 2010	$10,098,191
	FY 2011	$9,476,911
	FY 2012	$7,205,850

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 in the past five years is shown below. (See Acct. No. 48050-740280.)

Distributed to Judicial Technology and Automation Project Fund:

FY 2008	$7,167,670
FY 2009	$6,869,244
FY 2010	$6,763,851
FY 2011	$6,567,960
FY 2012	$7,198,183

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. (See Acct. No. 17060-424025.)

Distributed to Homeowner Protection Unit Account:

FY 2010	$1,412,176
FY 2011	$610,691
FY 2012	$719,634

NOTE: Fee revenue from the Automated Record Keeping Fee likely declined between FY 2010 and 2011 because during FY 2010, clerks transferred revenue from all criminal cases to the Homeowners Protection Unit Account. During FY 2011, clerks transferred revenue generated by cases that were either deferred or diverted by prosecuting attorneys.

EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40 ACCT. NO. 35510-450810

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 2008	$260,237
	FY 2009	$175,514
	FY 2010	$227,753
	FY 2011	$237,927
	FY 2012	$125,504

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.

INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES AND PENALTIES

IC 22-8-1.1 ACCT. NO. 11990-450820

REVENUE BASE: The Indiana Occupational Safety and Health Administration (IOSHA) of the Department of Labor may assess penalties under the Indiana Occupational Safety and Health Act. The penalties under the Act depend upon the number of violations, the severity of the violations, the probability of injury from the violation, and the company size and history.

RATE:	Willful and repeated violations	Max. of $70,000/Min. of $5,000
	Serious and other-than-serious violations	Max. of $7,000
	Failure to abate	Max. of $7,000 for each day violation remains unfixed

ADMINISTRATION: Department of Labor

REVENUE:	FY 2008	$931,822
	FY 2009	$1,289,665
	FY 2010	$1,176,081
	FY 2011	$1,415,274
	FY 2012	$1,268,296

DISTRIBUTION: General Fund

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 2008*	-0-
	FY 2009	$1,203,115
	FY 2010*	-0-
	FY 2011*	-0-
	FY 2012*	-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 $875*, $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 is 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 $875* per license.

*State Board of Law Examiners retains $500, and $375 goes to the National Conference of Bar Examiners for investigation of application.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Exam fee	$237,250	$240,250	$251,500	$238,250	$251,500
Laptop testing**					3,488
Foreign lic. fee	46,950	39,250	34,924	41,500	42,825
Prof. Corp. fee	44,800	45,380	42,655	46,600	54,780
Ltd. Liability Corp.	11,440	13,730	17,590	21,440	25,135
Ltd. Liability Partnership fee	13,690	14,690	12,110	15,445	23,255
Interest	20,728	2,762	2,219	2,153	1,128
Q&A	425	1,483	375	775	600
Miscellaneous	481	188	571	338	1,232
Bus. Counsel Lic. fee	4,600	6,000	4,950	8,870	6,500
Total	$380,364	$363,733	$366,894	$375,371	$410,444

**The Board of Law Examiners conducted a laptop testing pilot project for the bar exam in FY 2012.

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5 ACCT. NO. 10160-431210

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:	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 2008	$27,816
	FY 2009	$61,171
	FY 2010	$20,461
	FY 2011	$29,332
	FY 2012	$16,292

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11 ACCT. NO. 39410-424610
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 2008	$135
	FY 2009	$5,570
	FY 2010	$5,570
	FY 2011	$5,700
	FY 2012	$9,580

*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

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 2008	$193,204
	FY 2009	$177,496
	FY 2010	$166,465
	FY 2011	$158,195
	FY 2012	$185,410

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; a conveyance due to foreclosure, divorce, court order, condemnation, or probate; or partitions of land between joint owners. The filing fee is $10.

ADMINISTRATION: Department of Local Government Finance

REVENUE:	FY 2008	$864,953
	FY 2009	$710,386
	FY 2010	$767,751
	FY 2011	$624,293
	FY 2012	$632,264

DISTRIBUTION: State Assessment Training and Administration Fund.

$5 of the total fee is retained by the county and deposited into the couty'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; 424325; 417560; 424910

REVENUE BASE: Licenses and examinations for mine foremen, mine examiner, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

Mine operators are assessed the amount necessary to purchase and maintain underground mine rescue equipment.

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:		Licenses/ Exams	Mine Safety Assessment
	FY 2008	$3,481	$0
	FY 2009	$5,155	$0
	FY 2010	$4,035	$30,000
	FY 2011	$5,400	$39,999
	FY 2012	$5,405	$41,375

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 2008	-0-
	FY 2009	-0-
	FY 2010	-0-
	FY 2011	$70
	FY 2012	-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. 50510-414300; 414600; 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

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
	FY 2011	$5,497
	FY 2012	$85,830

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.)	$10
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
6. CDL upgrade/downgrade	$20

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 BMV Commission Fund (BMVC), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Fees are distributed among the Motor Vehicle Highway Account, the BMV Commission Fund, and the State Motor Vehicle Technology Fund, Crossroads 2000 Fund, and the Anti-Terrorism Fund as follows:

	Total Fee	MVH	BMVC	Tech. Fund	Cross-roads	Anti-Terrorism
4-year CDL	$30.00	$15.00	$14.50	$0.50		
Amended/Dup 4-year CDL	$10.00	$1.50	$5.75	$0.50	$1.00	$1.25
Upgrade/ Downgrade CDL	$20.00	$10.00	$9.50	$0.50		
CDL Learner's Permit	$16.00	$10.00	$5.50	$0.50		
Dup CDL Learner's Permit	$10.00	$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

	FY 2011	FY 2012
Transaction Total	60,363	70,442
MVH (30138)	$664,243	$852,155
LBF (40910)	$645,674	$820,251
Technology (50210)	$30,182	$35,221
Crosssroads 2000 (42420)	$12,439	$10,733
Anti-Terrorism (37110)	$14,821	$13,416
Total	$1,367,358	$1,731,776

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 2008	$548,430
	FY 2009	$631,939
	FY 2010	$559,940
	FY 2011	$996,670
	FY 2012	$998,330

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; 39720-425670; 40910-425283

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 Fee	Total
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
FY 2011	$1,580,550	$3,721,550	$5,302,100
FY 2012	$1,782,941	$3,886,805	$5,669,746

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 endorse 6 yr.	15.00
Chauffeur License 2 yr. (85+)	9.00	Motorcycle end. chauf 2 yr. (85+)	5.00
Chauffeur License 6 yr.	27.00	Motorcycle endorse chauf 6 yr.	15.00
Publ. passenger chauff (4 yr.)	18.00	Motorcycle learner permit	9.00
Delinquent license renewal	5.00	Motorcycle lic. 2 yr. (85+)	7.00
ID 6 yr.	13.00	Motorcycle lic. 3 yr. (75-85)	11.00
ID Special 6 yr.	10.00	Motorcycle license 4 yr.	14.00*
Learner permit	9.00	Motorcycle lic 6 yr. (under 75)	21.00
Learner permit dupl/amended	9.00	Motorcycle temp learner	9.00
Motorcycle endorse 2 yr. (85+)	5.00	Operator 2 yr. (85+)	7.00
Motorcycle endorse 3 yr. (75-85)	6.00	Operator 3 yr. (75-85)	11.00
Motorcycle endorse 4 yr.	10.00	Operator lic (probationary)	16.00
		Operator license 6 yr.	21.00

*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 2008	$7,057,145*
	FY 2009	$6,379,695*
	FY 2010	$6,314,900
	FY 2011	$6,738,463
	FY 2012	$6,911,183

*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 2008	$681,637
	FY 2009	$117,071
	FY 2010	$102,510
	FY 2011	$108,722
	FY 2012	$105,100

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
	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

Classification	Weight (in lbs.)	Fee
	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
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
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

Classification	Weight (in lbs.)	Fee
	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
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

Classification	Weight (in lbs.)	Fee
Admin. Fee		5.00
MISCELLANEOUS		
Nut and bolts		0.50
Registration holders		2.50
Pull fees		30.00
Civic event plate order		18.00

*Includes $.30 fee for Spinal Cord and Brain Injury Fund.

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
Spinal Cord and Brain Injury Fund

REVENUE:

Vehicle Registration and Title Fees

Account/Fund	Account Number	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Motor Vehicle Highway	30138-425008; 427443	$133,448,972	$121,146,764	$116,677,257	$112,184,882	$118,525,809
State Highway Fund	50560-427475; 429022	10,338,676	9,228,900	9,307,040	9,307,861	9,271,584
Local Road & Street	50540-425008	8,439,071	7,598,848	7,595,598	7,605,331	7,630,260
Motorcycle Education	43210-425281	1,398,732	1,366,134	1,426,982	1,443,561	1,444,522
Crossroads 2000	42420-464020; 479931	36,367,523	34,497,921	34,609,584	33,446,818	36,821,851
Odometer Fund	32740-429011; 429690	920,665	299,462	105,200	77,507	78,907
State Police Building Fund	70310-427480	1,795,739	1,618,586	1,749,493	1,683,343	1,733,972
State License Branch Fund	40910-425283	92,711,950	82,752,750	86,568,501	94,165,343	102,798,246
BMV Technology Fund	50210-425284; 472001	5,578,671	5,057,859	5,108,718	5,049,831	5,412,187
Anti-Terrorism Fund	37110-425282; 429022	13,730,667	12,496,695	12,445,448	11,932,812	13,385,239
Military Family Relief Fund	44085-425340; 429040; 463050	1,030,098	1,112,542	1,216,584	719,015	1,171,780
Spinal Cord/Brain Injury Fund	53110-425388	1,696,980	1,767,173	1,630,260	1,634,823	1,658,727
Total		**$307,457,744**	**$278,943,634**	**$278,440,665**	**$279,251,127**	**$299,933,084**

ABANDONED MINE LANDS

IC 14-34-6-15 ACCT. NO. 40020-425760; 425762; 451011; 461100

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 2008	$106,435
	FY 2009	$9,228,660
	FY 2010	$35,408
	FY 2011	$41,210
	FY 2012	$457,816

DISTRIBUTION: Post-1977 Abandoned Mine Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13, 14 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 2008	$1,592,064
	FY 2009	$1,632,955
	FY 2010	$1,535,355
	FY 2011	$1,524,015
	FY 2012	$1,548,042

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

DEPARTMENT OF NATURAL RESOURCES FEES

IC 14-19-1,3; IC 14-23 FUND NO. 39310; 47300; 44570; 39745; 61670; 39810; 39610; 48675

REVENUE BASE:	Admissions & Entrance Fees	$ 8,356,034
	Camping & Cabins	12,867,721
	Timber Sales	2,978,282
	Leases	726,439
	Tree Seedling Sales	1,138,547
	Concessions/Other User Fees	3,955,434
	Total	$30,022,457

ADMINISTRATION: Department of Natural Resources

REVENUE:

Fiscal Year	State Parks / Reservoirs	Forestry	Fish & Wildlife	Snowmobile ORV Licensing
2008	$22.676.332	$4,751,483		
2009	$22,768,387	$4,735,920		
2010	$23,231,672	$3,860,905		
2011	$21,923,900	$4,027,284	$489,379	$14,542
2012	$24,542,559	$4,674,308	$773,671	$31,919

DISTRIBUTION: Revenues collected are dedicated to the divisions above, respectively.

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5 ACCT. NO. 55020-420610

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 2008	$4,662
	FY 2009	$22,210
	FY 2010	$19,282
	FY 2011	$22,680
	FY 2012	$24,165

DISTRIBUTION: Flood Control Revolving Fund

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-5-4; 14-26-2-23; 14-27-7.5-10; 14-28-1-22; 14-29-3-2; 25-39-3-1; 14-25-10

ACCT. NO. 37510-425770 through 431480

RATE: Permit Fee

Channel Construction $100

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 or Water Well Pump Installers $100/$25
Any person wishing to be a licensed water well driller or pump installer 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 2008	$273,073
	FY 2009	$353,863
	FY 2010	$337,534
	FY 2011	$750,153
	FY 2012	$1,013,587

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38-1 ACCT. NO. 12450-431401; 38220-431451; 48686-431401; 61670-425456

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 2008	$230,404
	FY 2009	$215,089
	FY 2010	$176,848
	FY 2011	$313,756
	FY 2012	$287,431

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 ACCT. NO. 39745-425457 through 425461; 425474 through 425503; 463060; 61670-425482; 48640-425482

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	24.00	150.00[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 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
*DNR no longer issues mussel harvest or buyers licenses.

ADMINISTRATION: Fish and Wildlife Division

REVENUE:	FY 2008	$17,644,067
	FY 2009	$19,136,636
	FY 2010	$21,486,014
	FY 2011	$17,134,295
	FY 2012	$17,732,514

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10 ACCT. NO. 35110-425430 through 426437;
312 IAC 18-5 431431 through 451045

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.

REVENUE BASE:

Nursery Dealers, Inspection	$180,685
Phytosanitary Certificates	$102,820

ADMINISTRATION: Entomology and Pathology Division

REVENUE	FY 2008	$306,917
	FY 2009	$286,106
	FY 2010	$319,220
	FY 2011	$280,716
	FY 2012	$283,505

DISTRIBUTION: Entomology and Plant Pathology Fund

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 2008	$392,050
	FY 2009	$421,250
	FY 2010	$391,534
	FY 2011	$448,053
	FY 2012	$435,183

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 2008	$49,567
	FY 2009	$48,847
	FY 2010	$23,675
	FY 2011	$37,574
	FY 2012	$35,780

DISTRIBUTION: Oil and Gas Environmental Fund

PASSENGERS-FOR-HIRE INSPECTION FEE

IC14-15-6-3 ACCT. NO. 39720-425672

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 2008	$6,330
	FY 2009	$5,675
	FY 2010	$5,770
	FY 2011	$6,307
	FY 2012	$5,855

DISTRIBUTION: Law Enforcement for administrative purposes

SPORTSMAN'S BENEVOLENCE

IC 14-9-5-4; IC 14-22-12-1(c) ACCT. NO. 43923-431438; 463060

REVENUE BASE: Revenue generated from the sale of sportsman's benevolence pins and voluntary donations to assist with the cost of processing donated wild game to feed the state's hungry.

ADMINISTRATION: Department of Natural Resources

REVENUE:		
	FY 2010	$14,718
	FY 2011	$17,281
	FY 2012	$6,281

DISTRIBUTION: Indiana Sportman's Benevolence Account within the fund for the Division of Law Enforcement.

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 2008	$171,515
	FY 2009	$155,921
	FY 2010	$114,624
	FY 2011	$106,350
	FY 2012	$69,786

DISTRIBUTION: Oil and Gas 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 2008	$84,375
	FY 2009	$79,090
	FY 2010	$82,745
	FY 2011	$87,560
	FY 2012	$91,236

DISTRIBUTION: Forestry administrative purposes

WATER PENALTY

IC 14-25.5-3, 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 2008	$12,000
	FY 2009	$2,500
	FY 2010	$8,725
	FY 2011	-0-
	FY 2012	$600

DISTRIBUTION: Water Environmental Fund

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 2008	$302,665
	FY 2009	$266,743
	FY 2010	$277,243
	FY 2011	$280,267
	FY 2012	$261,843

DISTRIBUTION: Water Resources Development Fund

ANNUAL WELL FEE

IC 14-37-5 ACCT. NO. 32910-425731
312 IAC 16-3.5 (fees)

REVENUE BASE: Annual well permit fees are assessed on existing oil and gas wells.

RATE: Annual well permit fees

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

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

ADMINISTRATION: Division of Oil & Gas

REVENUE:	FY 2008	$222,585
	FY 2009	$231,015
	FY 2010	$230,835
	FY 2011	$230,655
	FY 2012	$222,990

DISTRIBUTION: Oil and Gas Environmental Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 25-2.1 ACCT. NO. 12190-426010;
872 IAC 1-1-10; 10.5 47355-451130

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*
	Cert. of Regis./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 2008	$84,923	N/A
	FY 2009	$672,277	$244,380
	FY 2010	$263,910	$ 77,710
	FY 2011	$53,765	$ 19,525
	FY 2012	$819,085	$292,810

DISTRIBUTION: General Fund, Accountant Investigative Fund

ACUPUNCTURISTS

IC 25-2.5 ACCT. NO. 12340-426020
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 2008	$9,753
	FY 2009	$13,955
	FY 2010	$10,815
	FY 2011	$14,390
	FY 2012	$11,460

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 25-4 ACCT. NO. 12210-426040; 426045
804 IAC 1.1-3-1

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 2008	$397,061
	FY 2009	$63,450
	FY 2010	$388,476
	FY 2011	$54,204
	FY 2012	$394,810

DISTRIBUTION: General Fund

ATHLETIC TRAINERS

IC 25-5.1 ACCT. NO. 12220-426050
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 2008	$9,986
	FY 2009	$51,785
	FY 2010	$8,280
	FY 2011	$55,755
	FY 2012	$10,075

DISTRIBUTION: General Fund

AUCTIONEERS

IC 25-6.1 ACCT. NO. 12380-426060
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 2008	$244,762
	FY 2009	$37,999
	FY 2010	$29,037
	FY 2011	$23,450
	FY 2012	$251,160

DISTRIBUTION: General Fund

BARBERS

IC 25-8 ACCT. NO. 12370-426070; 426071
820 IAC 8-5

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 fee (payable to exam service)	$45
	Barber license	$40
	Instructor license	$40
	Duplicate pocket license/Wall certificate	$10
	Late renewal penalty (up to 3 yrs)	$50*
	Temporary work permit	$10
	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 2008	$63,551
	FY 2009	$93,841
	FY 2010	$99,647
	FY 2011	$79,475
	FY 2012	$60,087

DISTRIBUTION: General Fund

CHIROPRACTORS

IC 25-10 ACCT. NO. 12340-426090
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 2008	$79,685
	FY 2009	$55,202
	FY 2010	$85,925
	FY 2011	$57,837
	FY 2012	$102,765

DISTRIBUTION: General Fund

COSMETOLOGISTS

IC 25-8 ACCT. NO. 12390-426100; 426110
820 IAC 5-1-20(2); 7-1-1, 3

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
	Late renewal penalty (up to 3 years)	$50*
	Examination fee (payable to exam service)	$53
	Duplicate pocket card	$10
	Limited temp permit	$50
	License for tanning facility (new facility/renewal)	$200
	Restoration fee	$80 + late renewal fee
	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 2008	$900,142
	FY 2009	$929,423
	FY 2010	$976,702
	FY 2011	$904,171
	FY 2012	$972,958

DISTRIBUTION: General Fund

DENTISTS

IC 25-14 ACCT. NO. 12230-426210
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 (annual)	$50
	Corporation application	$25
	Corporation renewal (biennial)	$20
	Verification/duplicate	$10
	Instructor renewal (annual, expires 3/1)	$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 2008	$693,176
	FY 2009	$94,962
	FY 2010	$451,543*
	FY 2011	$69,617
	FY 2012	$458,352

*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
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
	Anesthetic 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 2011	$34,495
	FY 2012	$286,775

*FY 2010 and future years 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
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 2008	$4,350
	FY 2009	$26,055
	FY 2010	$3,260
	FY 2011	$25,930
	FY 2012	$2,365

DISTRIBUTION: General Fund

ENGINEERS

IC 25-31 ACCT. NO. 12260-426350
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 review	$300
	Renewal:	
	Engineer	$100
	Corporation (2 years)	$20
	Reciprocity	$500
	Restoration (up to 4 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 2008	$1,013,083
	FY 2009	$1,135,334
	FY 2010	$966,996*
	FY 2011	$1,025,085
	FY 2012	$834,015

*Engineers only FY 2010 and subsequent years.

DISTRIBUTION: General Fund

ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32 ACCT. NO. 11950-426150
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 2008	$5,515
	FY 2009	$3,315
	FY 2010	$4,660
	FY 2011	-0-
	FY 2012	-0-

DISTRIBUTION: General Fund

FUNERAL AND CEMETERY SERVICES

IC 25-15; 30-2-13-31 ACCT. NO. 12250-426160; 426161;
832 IAC 2-1-2 40310-426162

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 2008	$19,708	$750
FY 2009	$135,189	$12,195
FY 2010	$23,697	$925
FY 2011	$128,401	$12,450
FY 2012	$20,422	$945

DISTRIBUTION: General Fund, Education Fund

GENETIC COUNSELORS

IC 25-17.3 ACCT. NO. 12340-426407
844 IAC 14-3-1; 14-4-2

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
	FY 2011	$1,420
	FY 2012	$1,700

DISTRIBUTION: General Fund

HEALTH FACILITY ADMINISTRATORS

IC 25-19 ACCT. NO. 12200-426170
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 2008	$29,380
	FY 2009	$150,438
	FY 2010	$45,385
	FY 2011	$154,210
	FY 2012	$43,253

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20 ACCT. NO. 12890-426180
844 IAC 9-1-1

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Examination	$60
	Biennial renewal	$40
	Student hearing aid dealer permit/renewal	$20
	Verification/duplicate	$10
	Late renewal penalty (up to 3 years	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Committee of Hearing Aid Dealer Examiners)

REVENUE:	FY 2008	$11,410
	FY 2009	$7,170
	FY 2010	$10,340
	FY 2011	$6,515
	FY 2012	$11,300

DISTRIBUTION: General Fund

HOME INSPECTORS

IC 25-20.2 ACCT. NO. 11870-426011
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 2008	$285,881
	FY 2009	$22,510
	FY 2010	$267,950
	FY 2011	$31,200
	FY 2012	$244,750

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 2008	$5,525
	FY 2009	$1,110
	FY 2010	$300
	FY 2011	-0-
	FY 2012	-0-

DISTRIBUTION: General Fund

INTERIOR DESIGNERS

IC 25-20.7 ACCT. NO. 13056-426408

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.

FY 2011	$6,500
FY 2012	$26,800

DISTRIBUTION: General Fund

LAND SURVEYORS

IC 25-21.5 ACCT. NO. 10860-426200
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*
	FY 2011	$68,500
	FY 2012	$48,300

*Revenue from prior years is combined with Engineers revenue.

DISTRIBUTION: General Fund

MANUFACTURED HOME INSTALLERS

IC 25-23.7 ACCT. NO. 11880-426220
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 2008	$1,805
	FY 2009	$15,417
	FY 2010	$2,450
	FY 2011	$1,800
	FY 2012	$550

DISTRIBUTION: General Fund

MASSAGE THERAPISTS

IC 25-21.8 ACCT. NO. 13055-426403
847 IAC 2-1-1

REVENUE BASE: Certification fees for persons qualified to practice massage therapy.

RATE:	Application	$100
	Renewal (every 4 years)	$150
	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
	FY 2011	$40,903
	FY 2012	$40,220

DISTRIBUTION: General Fund

MEDICAL LICENSING

IC 25-22.5 ACCT. NO. 12340-426230
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 2008	$1,239,048
	FY 2009	$4,932,763
	FY 2010	$1,058,314
	FY 2011	$5,058,980
	FY 2012	$1,128,528

DISTRIBUTION: General Fund

NURSES

IC 25-23 ACCT. NO. 12280-426240; 426241;
848 IAC 1-1-14; 3-5-1; 5-3-1 17130-426430

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 2008	$3,877,102	$740,995
	FY 2009	$1,527,231	$488,131
	FY 2010	$3,753,866	$1,242,323
	FY 2011	$1,497,802	$489,025
	FY 2012	$4,027,237	$1,332,146

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPISTS

IC 25-23.5 ACCT. NO. 12340-426250; 426251
844 IAC 10-2-2

REVENUE BASE: Licensing fees for occupational therapists and certification fees for occupational therapy assistants. Exceptions include persons practicing occupational therapy (O.T.) in a supervised course in O.T. sanctioned by the MLB and an occupational therapist assistant acting under supervision of a licensed occupational therapist.

RATE:	Application (O.T.)	$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 2008	$49,520
	FY 2009	$371,451
	FY 2010	$47,100
	FY 2011	$425,025
	FY 2012	$60,580

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24 ACCT. NO. 12320-426260; 426261
852 IAC 1-10-1, 2; 2-4-1

REVENUE BASE: Licensing fees for optometrists.

RATE:	Application/issuance	$200
	Biennial renewal (April 1 of even years)	$100
	Inactive license renewal (biennial)	$50
	IU renewal fee	$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 2008	$179,088
	FY 2009	$20,495
	FY 2010	$178,925
	FY 2011	$11,351
	FY 2012	$186,987

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. 12300-426270;
426280; 426290;426420;
17350-426440

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

RATE:

Pharmacists	
Application for examination	$100
License by reciprocity/nonresident	$100
Certificate	$10
Renewal (biennial)	$160*
Jurisprudence/practical re-examination	$25
Intern, extern initial permit/renewal	$10
Wall certificate	$10
Pharm. tech. application/biennial renewal	$25
Late renewal penalty (up to three years)	$50**
Cert. of qualifications, grades, or registration to another state	$10
Compilation of pharmacy laws	$10

Pharmacies	
Initial store permit	$100
Store permit renewal (biennial)	$200
Change of ownership/Location/Remodel	$50
Initial store permit (out-of-state)	$100

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 2008	$2,553,795	$198,219
	FY 2009	$1,380,495	$34,138
	FY 2010	$2,661,747	$203,391
	FY 2011	$1,477,462	$39,091
	FY 2012	$2,900,026	$223,002

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27 ACCT. NO. 12340-426300; 426310
844 IAC 6-2-2

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

RATE:		
	Application for 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 2008	$650,795
	FY 2009	$208,405
	FY 2010	$681,985
	FY 2011	$220,560
	FY 2012	$752,025

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANTS

IC 25-27.5 ACCT. NO. 12270-426211
844 IAC 2.2-2-8

REVENUE BASE: Licensing fees for physician assistants.

RATE:		
	Initial Application	$100
	Biennial renewal	$50
	Supervising 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 2008	$62,896
	FY 2009	$31,040
	FY 2010	$51,825
	FY 2011	$31,965
	FY 2012	$68,975

DISTRIBUTION: General Fund

PLUMBERS

IC 25-28.5 ACCT. NO. 12360-426320;
860 IAC 1-1-2.1, 1-1-8 ,2-1-6 32410-426321

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/$100***
	Contractor	$100/$200***
	Corporation	$100/$200***
	Apprentice	$10
	Examination:	
	Contractor	$50
	Journeyman	$30
	Late renewal penalty (up to 3 years)	$50*

*plus Recovery Fund surcharge
**plus renewal fee
***If renewal is received after March 1 of the next even-numbered year following expiration and not later than December 31 of the next odd-numbered year following expiration, applicants are charged these reinstatement fees in addition to applicable renewal fees.

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 2008	$618,268
	FY 2009	$80,211
	FY 2010	$598,872
	FY 2011	$61,117
	FY 2012	$581,581

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PODIATRISTS

IC 25-29 ACCT. NO. 12340-426330
845 IAC 1-6-9

REVENUE BASE: Licensing fees for podiatrists.

RATE:	Application/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 2008	$12,565
	FY 2009	$39,830
	FY 2010	$8,355
	FY 2011	$38,980
	FY 2012	$10,585

DISTRIBUTION: General Fund

PRIVATE INVESTIGATORS

IC 25-30 ACCT. NO. 16410-426340; 426341
874 IAC 2-1-1

REVENUE BASE: Licensing fees paid by private investigator and security guard firms.

RATE:	Issuance/renewal (years 1-3 of 4-year cycle)	$300
	Issuance (in year 4 of 4-year cycle)	$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 2008	$30,152
	FY 2009	$25,362
	FY 2010	$19,280
	FY 2011	$21,750
	FY 2012	$238,665

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33 ACCT. NO. 12350-426360
868 IAC 1.1-12-1.5

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

RATE:

Certificate to Practice Psychology	
Application for license	$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 2008	$26,933
FY 2009	$183,584
FY 2010	$49,995
FY 2011	$162,984
FY 2012	$55,651

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1 ACCT. NO. 16510-426030;
876 IAC 3-2-7, 2-18-1 47350-426032; 451140
877 IAC 1-1-1

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	**$150/190
Trainee	***$110
Reciprocity:	
Application	$100
Issuance: odd/even	**$150/190

Renewal	**$190
Trainee upgrade	$25
Temporary permit (1 year)	$150
Verification/duplicate	$10
Regis./renewal/appraisal management companies	$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	Management Companies
	FY 2008	$343,238	$191,182	n/a
	FY 2009	$137,833	$163,909	n/a
	FY 2010	$236,323	$213,370	n/a
	FY 2011	$152,819	$ 87,826	$ 64,800
	FY 2012	$241,543	$ 47,352	$ 19,000

DISTRIBUTION: General Fund; Real Estate Investigative Fund;
Attorney General

REALTORS

IC 25-34.1 ACCT. NO. 12430-426370; 426371

REVENUE BASE: Licensing fee paid by realtors.

RATE:		
	Issuance/renewal/reciprocity -- Salesperson	$39.25
	Issuance/renewal/reciprocity -- Broker	$64.25
	Issuance/renewal -- Corp. & LLC Partnership License	$50
	Professional registration	$25
	Professional renewal	$20
	Verification	$10
	Reassign salesperson or broker	$10
	Reinstatement fee (over 3 years) Salesperson	$70
	Reinstatement fee (over 3 years) Broker	$120
	Continuing education provider issuance/renewal	$50
	Late renewal penalty (up to 3 years)	$50*

*plus renewal fee

If the Real Estate Recovery Fund goes below $450,000, an additional surcharge is paid to maintain the fund at approximately $600,000. (IC 25-34.1-7-2)

ADMINISTRATION: Professional Licensing Agency
(Real Estate Commission)

REVENUE:		
	FY 2008	$641,017
	FY 2009	$1,037,740
	FY 2010	$799,663
	FY 2011	$980,976
	FY 2012	$736,826

DISTRIBUTION: General Fund

RESPIRATORY CARE PRACTITIONERS

IC 25-34.5 ACCT. NO. 12340-426380
844 IAC 11-2-1.1

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE:	Application/endorsement/Credentials	$50
	Biennial renewal	$50
	Late renewal penalty (up to 3 years)	$50*
	Temporary permit, endorsement	$25
	Temporary permit renewal	$10
	Student permit	$25
	Verification/duplicate	$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Respiratory Care Committee)

REVENUE:	FY 2008	$33,580
	FY 2009	$231,165
	FY 2010	$22,682
	FY 2011	$243,325
	FY 2012	$23,205

DISTRIBUTION: General Fund

SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS

IC 25-35.6 ACCT. NO. 12870-426390; 426460
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
	Speech Language Pathology Aides	
	Application/issuance	$50
	Renewal (annually Dec. 31)	$25
	Supervised experience year	$50
	Verification/duplicate	$10
	Late renewal penalty (up to 3 years)	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Speech-Language Pathology and Audiology Board)

REVENUE:	FY 2008	$264,226
	FY 2009	$49,275
	FY 2010	$300,025
	FY 2011	$61,975
	FY 2012	$332,300

DISTRIBUTION: General Fund

SOCIAL WORKERS, ADDICTION AND CLINICAL ADDICTION COUNSELORS, MARRIAGE AND FAMILY THERAPISTS, MENTAL HEALTH COUNSELORS

IC 25-23.6 ACCT. NO. 12440-426400; 426401;
839 IAC 1-2-5 426402; 426405; 426406

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.

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
	Reinstatement of retired license	$50

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Behavioral Health and Human Services Licensing Board)

REVENUE:	FY 2008	$463,318
	FY 2009	$78,348
	FY 2010	$520,552
	FY 2011	$137,895
	FY 2012	$620,225

DISTRIBUTION: General Fund

VETERINARY MEDICAL EXAMINERS

IC 25-38.1 ACCT. NO. 12670-426410; 426411
888 IAC 1.1-3-2; 1.1-3-3

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

RATE:	Veterinarians	
	Application/endorsement	$150
	Application for NAVLE exam	$150
	Biennial renewal (Oct. 15 odd years)	$100
	Corporation application	$25

Registered Veterinary Technicians

Application	$30
Application for national exam	$45 + cost of VTE payable to testing service
Biennial renewal	$15
Late renewal penalty	$50*
Verification/duplicate	$10
Late renewal penalty	$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Board of Veterinary Medical Examiners)

REVENUE:		
	FY 2008	$251,480
	FY 2009	$42,745
	FY 2010	$256,925
	FY 2011	$30,220
	FY 2012	$281,687

DISTRIBUTION: General Fund

COMMISSION ON PROPRIETARY EDUCATION

ACCREDITATION FEES

IC 21-17-2 (prior to July 1, 2012) ACCT. NO. 13890-423317 to 423323
IC 21-18.5-6 (after July 1, 2012)

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

	Fee Schedule	New Fee*	Old Fee
Application for Accreditation	In-State Schools (Indiana based)	$1,000	$200
	Out-of-State Schools	2,000	200
Accreditation Renewal	In-State Schools	500	100
	Out-of-State Schools	500	100
Application for Degree Approval	In-State Schools		
	Per degree, per campus	300	100
	Out-of-State Schools		
	Per degree, per campus	500	100
Degree Renewal	In-State Schools		
	Per degree, per campus	100	100
	Out-of-State Schools		
	Per degree, per campus	100	100
Agent application		80	80
Agent Renewal		50	50

Certificate Fee	50	50

*effective January 1, 2011

ADMINISTRATION: Commission on Proprietary Education (prior to July 1, 2012)
Board for Proprietary Education (after July 1, 2012)

REVENUE:		
	FY 2008	$65,718
	FY 2009	$68,220
	FY 2010*	$95,720
	FY 2011	$152,860
	FY 2012	$174,650

*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

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

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 2008	$86,992
	FY 2009	$78,324
	FY 2010	$74,098
	FY 2011	$74,582
	FY 2012	$76,975

*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

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: $150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2008	$39,600
	FY 2009	$38,716
	FY 2010	$30,400
	FY 2011	$24,750
	FY 2012	$28,050

DISTRIBUTION: General Fund

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4 ACCT. NO. 30124-427420

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 2008	$89,921,029
	FY 2009	$84,782,377
	FY 2010	$83,148,235
	FY 2011	$89,598,715
	FY 2012	$91,289,441

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 2008	$2,584,484
	FY 2009	$4,831,593
	FY 2010	$1,489,283
	FY 2011	$2,458,332
	FY 2012	$2,485,520

*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 2008	$198,129
	FY 2009	$160,795
	FY 2010	$136,625
	FY 2011	$117,647
	FY 2012	$126,272

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

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	$85	$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.
Amendment of trust instruments have a filing fee of $13.

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	$85	$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 2008	$6,418,584
	FY 2009	$6,150,115
	FY 2010	$6,193,753
	FY 2011	$6,872,786
	FY 2012	$6,753,076

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4 ACCT. NO. 45440-450230

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 through 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 2008	$54,445
	FY 2009	$18,351
	FY 2010	$24,352
	FY 2011	$47,781
	FY 2012	$54,668

DISTRIBUTION: Campaign Finance Enforcement Fund

MOTOR VEHICLE DEALER LICENSING

IC 9-23-2 ACCT. NO. 44252-425230; 427561; 450920
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. Special event fee is $250

ADMINISTRATION: Secretary of State

REVENUE:	FY 2008	$920,665
	FY 2009	$448,100
	FY 2010	$542,115
	FY 2011	$833,516
	FY 2012	$918,442

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 ACCT. NO. 10380-427560; 427561;
23-2-5, 23-19-4 427580; 13250-427580

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 2008	$6,928,516
	FY 2009	$7,043,677
	FY 2010	$6,802,880
	FY 2011	$7,131,039
	FY 2012	$7,239,881

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. No fees are charged for requesting, furnishing, or providing information electronically.

ADMINISTRATION: Secretary of State

RATE:	1-2 pages	$4
	3 or more pages	$8
	searches	$5

REVENUE:	FY 2008	$137,681
	FY 2009	$127,402
	FY 2010	$92,077
	FY 2011	$97,575
	FY 2012	$82,143

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 2008	$156,514
	FY 2009	$160,086
	FY 2010	$0
	FY 2011	$0
	FY 2012	$0

DISTRIBUTION: Soldiers' and Sailors' Children's Home Maintenance Fund

ACCIDENT REPORTS

IC 9-29-11-1 ACCT. NO. 38110-420360; 425528

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 2008	$29,805
	FY 2009	$23,810
	FY 2010	$10,650
	FY 2011	$4,897
	FY 2012	$3,431

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

FIREARMS

IC 35-47-2 ACCT. NO. 10930-428020

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 (for lost or damaged license)	$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 licenses are fee-exempt.

ADMINISTRATION: State Police

REVENUE:	FY 2008	$4,032,732
	FY 2009	$6,413,669
	FY 2010	$5,311,199
	FY 2011	$3,913,414
	FY 2012	$4,389,980

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY CHECK

IC 10-13-3 ACCT. NO. 10930-425744; 428030

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; and $7 for most state agencies requesting a limited criminal history check.

ADMINISTRATION: State Police

REVENUE:	FY 2008	$2,664,595
	FY 2009	$2,394,867
	FY 2010	$2,302,766
	FY 2011	$2,428,204
	FY 2012	$2,790,528

DISTRIBUTION: General Fund; Indiana Office of Technology Portal Fund

NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3 ACCT. NO. 44470-425744; 428010; 428030; 428040

REVENUE BASE: Fingerprint charges: If done by the State Police, fingerprinting is included in the $33 charge. If done locally and sent to the State Police, the local unit may assess a fingerprinting fee. Of the $33, $18 goes to the FBI and $15 goes to the state General Fund.

REVENUE:	FY 2008	$1,038,855
	FY 2009	$854,584
	FY 2010	$900,017
	FY 2011	$672,139
	FY 2012	$937,979

DISTRIBUTION: General Fund

TOBACCO MASTER SETTLEMENT AGREEMENT

TOBACCO MASTER SETTLEMENT AGREEMENT

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 2008	$147,442,295
	FY 2009	$160,954,300
	FY 2010	$134,728,807
	FY 2011	$127,042,432
	FY 2012	$129,534,301

DISTRIBUTION: Various Appropriations

TREASURER OF THE STATE

EARNINGS ON STATE FUNDS

IC 5-13-10 ACCT. NO. 429601; 429607 through 429610; 429650 through 429690

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). Also, various agencies receive earnings and interest on cash balances maintained within agency accounts. Earnings on Common School Fund loans and assets are also included in these amounts.

ADMINISTRATION: Treasurer of State

	Interest and Earnings to General Fund	
REVENUE:	FY 2008	$145,975,072
	FY 2009	$61,897,627
	FY 2010	$25,396,707
	FY 2011	$23,707,137
	FY 2012	$14,663,246

Interest and Earnings to Funds Other Than General Fund**

	Rainy Day	Major Moves	Next Generation	Misc.
FY 2008	$17,654,778	$87,039,339	$12,242,700	*
FY 2009	$8,394,254	$147,694,346	$27,871,228	*
FY 2010	$1,908,434	$135,283,047	$22,810,334	$15,388,623
FY 2011	$185,847	$287,121,766	$50,629,492	$3,003,280
FY 2012	$215,416	$59,874,509	$17,391,875	$2,191,935

*Not currently available.
**Rainy Day, Major Moves, and Next Generation Fund earnings are also shown in their respective sections.

DISTRIBUTION: General Fund and dedicated funds.

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6 ACCT. NO. 30511-427475

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 as well as toll road gate annual permits for oversize/overweight vehicles.

Category	Single Trip Fee	90-Day Fee	Annual Fee
Oversize Permit	$20-$40, depending on size	$100	$405
Overweight Permit	$20 + mileage (See below) $0.35/mile for vehicles up to 108,000 lbs. $0.60/mile for vehicles 108,000-150,000 lbs. $1.00/mile for vehicles over 150,000 lbs.	N/A	N/A
Oversize & Overweight Permit	Greater of the oversize or overweight fee calculated above	N/A	N/A
Special Weight Permit*	$42.50	N/A	N/A
12’4” Mobile Home Permit	$10	$250	$1,000 ($40 for dealers)
$14’4” Mobile Home Permit	$18	$500	$2,000
Toll Road Gate Permit	N/A	N/A	$20/gate/truck
Towing Disabled Permit	$10	N/A	N/A

Category	Single Trip Fee	90-Day Fee	Annual Fee
Sealed Ocean Container Permit**	N/A	N/A	$800

*Also known as "Michigan Train Permits", that are used for certain vehicle configurations that haul only in northern Indiana (extra heavy duty highways). The routes are set by statute and are described in IC 9-20-5-4.

**Total gross weight for sealed ocean containers may not exceed 95,000 lbs.

Permit holders are responsible for any damage. Also included in the total are permits for driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

REVENUE:		
	FY 2008	$15,475,107
	FY 2009	$13,377,120
	FY 2010	$12,376,606
	FY 2011	$13,391,876
	FY 2012	$15,922,404

DISTRIBUTION: State Highway Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6; 8-1-34 ACCT. NO. 38520-428310; 428320; 428330; 428340

REVENUE BASE: Each public utility must pay up to 0.0015 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.

Video Franchise Application Fee: A fee of $832 is paid to apply for a Certificate of Franchise Authority to provide video service.

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 2008	$15,509,831
FY 2009	$14,244,237
FY 2010	$13,668,299
FY 2011	$14,048,425
FY 2012	$14,376,807

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME RESIDENT PAYMENTS

IC 10-17-9 ACCT. NO. 46980-428410; 464060

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 2008	$10,977,541
	FY 2009	$11,760,688
	FY 2010	$12,982,828
	FY 2011	$13,661,703
	FY 2012	$13,370,531

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 6-3-7-5; 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 2008	$106,335	$35,685
FY 2009	$99,890	$32,700
FY 2010	$101,100	$33,710
FY 2011	$111,045	$37,015
FY 2012	$126,120	$42,040

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 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
FY 2011	$4,924,492	$5,281,652	$4,089,466
FY 2012	$4,847,758	$5,077,406	$3,859,818

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 2008	$29,500
	FY 2009	$32,250
	FY 2010	$39,250
	FY 2011	$31,750
	FY 2012	$29,000

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

BALANCE BILLING PROVIDER APPLICATION FEE

IC 22-3-3-5 ACCT. NO. 35010-427455

REVENUE BASE: Medical service providers pay a $60 filing fee with each balance billing application (this fee is waived for applications resulting from a complete denial). Up to ten individual claims involving the same employer, insurer, or billing review service may be combined into one application, but only if the amount of each individual claim does not exceed $200.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	$5,940

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

CIVIL PENALTIES

IC 22-3-4-15 ACCT. NO. 35010-450411

REVENUE BASE: Employers who fail to post certain notices, file certain records or comply with other requirements concerning the determination and payment of compensation or benefits. The violation penalty schedule is as follows:

First violation	$50
Second violation (same offense)	$150
Third or subsequent unrelated violation	$300

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	$7,200

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25 ACCT. NO. 52410-451410

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 2008	$7,743,226
	FY 2009	$7,010,991
	FY 2010	$7,856,898
	FY 2011	$6,761,804
	FY 2012	$9,517,954

DISTRIBUTION: Special Employment and Training Services Fund

PROPRIETARY EDUCATION INSTITUTION ACCREDITATION FUND

IC 22-4.1-21 ACCT. NO. 55610

REVENUE BASE: Accreditation fees related to accreditation of certain postsecondary proprietary educational institutions*.

FEES::	Application for Accreditation	$100
	Accreditation Investigation Cost	Up to $1,000
	Issuance of Accreditation	$25
	Accreditation Renewal	$25
	Agent Application	$10
	Agent Renewal	$10

ADMINISTRATION: State Workforce Innovation Council

REVENUE:	FY 2012	$0

DISTRIBUTION: Dedicated Fund

*Effective July 1, 2012, the Indiana Commission on Proprietary Education (COPE) ceased to exist (P.L. 107-2012). Accreditation of postsecondary proprietary educational institutions that are credit-bearing are the responsibility of the Board for Proprietary Education (BPE) at the Commission for Higher Education. Indiana proprietary institutions that grant degrees, as well as all degree-granting, out-of-state institutions that offer instruction in Indiana, must now be authorized by the Indiana Board for Proprietary Education, which is housed under and staffed by the Commission for Higher Education (CHE). Indiana proprietary institutions that do not grant degrees, as well as all non-degree-granting, out-of-state institutions that offer instruction in Indiana, must now be authorized by the State Workforce Innovation Council.

STUDENT ASSURANCE FUND

IC 22-4.1-21-18 ACCT. NO. 55710

REVENUE BASE: Required payments from accredited postsecondary proprietary educational institutions that are noncredit-bearing*. The Student Assurance Fund is overseen by the Office for Career and Technical Schools, under the State Workforce Innovation Council (SWIC). The fund provides indemnification for student and enrollee claims against SWIC-accredited proprietary educational institutions.

RATE: Each accredited institution shall make quarterly (calendar year) contributions to the fund until such time as the fund accumulates a value of $1 M. The contribution formula is as follows:

(Total Quarterly Tuition/Fees x 0.1) + $60.

ADMINISTRATION: State Workforce Innovation Council

REVENUE: FY 2012 $0

*Effective July 1, 2012, the Indiana Commission on Proprietary Education (COPE) ceased to exist (P.L. 107-2012). Accreditation of postsecondary proprietary educational institutions that are credit-bearing are the responsibility of the Board for Proprietary Education (BPE) at the Commission for Higher Education. Indiana proprietary institutions that grant degrees, as well as all degree-granting, out-of-state institutions that offer instruction in Indiana, must now be authorized by the Indiana Board for Proprietary Education, which is housed under and staffed by the Commission for HIgher Education (CHE). Indiana proprietary institutions that do not grant degrees, as well as all non-degree-granting, out-of-state institutions that offer instruction in Indiana, must now be authorized by the State Workforce Innovation Council.

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4

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). If there is an insufficient balance in the fund to pay benefits, the federal government advances the fund sufficient money to pay benefits.

ADMINISTRATION: Dept. of Workforce Development, Division of Employment and Training Services

REVENUE:*

FY	Tax Revenue	Interest Earned	FUTA Credit	Benefit Payouts	Admin. Expenses	Ending Balance**
2008	$565,005,667	$17,057,148	-0-	($785,806,367)	($15,170,115)	$223,845,171
2009	543,775,661	2,471,259	-0-	(1,659,448,023)	(17,318,042)	(885,459,931)
2010	569,288,575	-0-	-0-	(1,375,784,645)	(1,207,018)	(1,693,163,020)
2011	717,059,938	-0-	-0-	(928,728,536)	(857,490)	(1,905,689,109)
2012	807,108,201	-0-	$156,131,170*	(756,954,777)	(1,604,120)	(1,701,008,635)

*Excludes reimbursable employer revenue and benefit payouts.

**Federal Unemployment Tax Act (FUTA) is a federal employer tax. This column shows the revenue generated from the decrease in the FUTA credit, as required by federal law in instances where states have outstanding (greater than two years) UI Trust Fund advances. This revenue is appliued directly to the balance of Indiana's UI Trust Fund Advance until such time as it is fully repaid.

Note: Fund balance may not equal prior year fund balance plus tax revenue and interest earnings minus benefits because of refunds and returned checks. Revenue does not include revenue or expenditures for reimburseable employers.

Source: Information is taken from monthly reports to Unemployment Insurance Board. Figures may differ from Auditor of State data.

DISTRIBUTION: Unemployed individuals.

UNEMPLOYMENT INSURANCE SOLVENCY FUND

IC 22-4-10-4.5, 3-6 ACCT. NO. 70090

REVENUE BASE: The purpose of the fund is to pay interest on advances made by the federal government to the Unemployment Insurance Benefit Fund to pay unemployment benefits. For CY 2011, each nonreimbursable employer was required to pay a surcharge of 13% of their Unemployment Insurance Benefit Fund premium. For CY 2012 and after, the Department of Workforce Development is required to determine the surcharge percentage that is required to pay annually the interest to the federal government.

ADMINISTRATION: Department of Workforce Development

REVENUE:	FY 2011	$38,979,565
	FY 2012	$80,010,461

DISTRIBUTION: Federal government.

COMMON SCHOOL FUND

COMMON SCHOOL FUND

IC 20-49 ACCT. NO. 72410

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- Assist local school corporations and school townships in financing school building construction and educational technology programs through school loans.
- Make advances to school corporations and to school townships in order to aid in disaster loss.

- 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)

The outstanding loan balances as of June 30, 2012, were about $442.4 M for construction loans, $79.3 M for technology loans, and $75.3 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. Earnings on Common School Fund loans and assets are reported in the "Earnings on State Funds" section under interest and earnings to the General Fund.

REVENUE:

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Fines & Forfeitures	$6,350,821	$6,854,799	$8,074,669	$6,095,585	$5,701,437
Escheated Estates	0*	0*	591,232	277,529	2,474
Total Rev. Collections	$6,350,821	$6,854,799	$8,665,901	6,373,114	5,703,911
Loan Repayment	37,082,899	41,157,898	53,159,686	59,002,384	33,544,837
Total Collections	**$43,433,720**	**$48,012,697**	**$61,825,587**	**$65,375,498**	**$39,248,748**

*Revenue from FY 2008 and FY 2009 was to be deposited in the General Fund.

Source: Treasurer of State

	Unobligated Reserves	Total Fund Equity	Year-End Percentage
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%
FY 2011	$127,961,404	$552,013,105	23.18%
FY 2012	$109,888,090	$557,717,016	19.70%

Source: Treasurer of State

VEHICLE HIGHWAY ACCOUNTS

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 9-29-1-2, 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 (Accelerated Distribution #1); and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula (Accelerated Distribution #2).

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.
      5. Purchase, rental, or repair of highway equipment.

STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
JULY 1, 2011, TO JUNE 30, 2012

Gross Receipts:		
Motor Fuel Tax	$292,187,626	
Special Fuel	154,299,551	
Motor Carrier Surtax & Highway User Fee	43,437,969	
Trip Permit Fee	127,075	
Vehicle Lic., Title & Driver's License Fees	118,827,239	
International Registration Plan Revenue	90,922,569	
Reinstatement Fees & Driver Court Fees	172,282	
Defensive Driver School	974,660	
MVH Fund's Share of Odo. Fund	31,003	
Bureau of Motor Vehicles Misc Receipts	35,774	
MVH Fund's Share of State Court Cost	3,616,184	
State Pol. Misc Receipts & MCSAP - Fed.	2,586,479	
Railroad Crossing Improvement Revenue	562,122	
Traffic Safety Miscellaneous Receipts	283	
Miscellaneous Receipts	9,565	
Total Gross Receipts	**$707,790,382.12**	
Less: Gas Tax Refunds	803,489	
Special Fuel Refunds	45,966,841	
Net Receipts		**$661,020,053**
Fund Expenses:		
State Police:		
Administrative	127,905,293	
Pension	12,156,444	
Supplemental Pension	3,704,781	
Benefits	4,163,147	
Enforcement Aid	30,829	
Forensic & Health Science Laboratory	10,440,204	
Gross State Police Expense	**$158,400,697**	
Less: General Fund Reimbursement	56,365,652	
Motor Carrier Fund Reimbursement	4,463,268	
Toll Road Reimbursement	6,942,548	
Federal and Quasi State Agency Reimbursements	103,649	
Net State Police Expense	**$90,525,580**	

Other Fund Expenses		
Bureau of Motor Vehicles	33,366,280	
Dept. of Revenue - Motor Fuel Tax Div.	9,874,823	
Traffic Safety	613,426	
Traffic Safety Education	242,091	
Railroad Crossing Improvement	70,157	
Total Other Fund Expenses	**$44,166,776.69**	
		$134,692,357
Total Net Fund Expenses		
Amount Available for Distribution (net receipts less total net fund expenses)		**$526,327,696**
Adjustments to Amount Available for Distribution:		
County Engineer Distribution Per IC 8-17-5-8 & 11.1	(675,000)	
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(1,142,486)	
Covered Bridge Distribution Per IC 8-14-1-10	(146,150)	
Access Road Construction Per IC 8-23-5-7	(1,898,775)	
Counties Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	20,179,440	
Cities & Towns Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	9,459,159	
		$25,776,189
Total Adjustments		
Net Distributions:		
Indiana Department of Transportation	278,876,219	
Counties	185,814,479	
Cities and Towns	87,413,187	
Net Amount Distributed	**$552,103,885**	**$552,103,885**

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

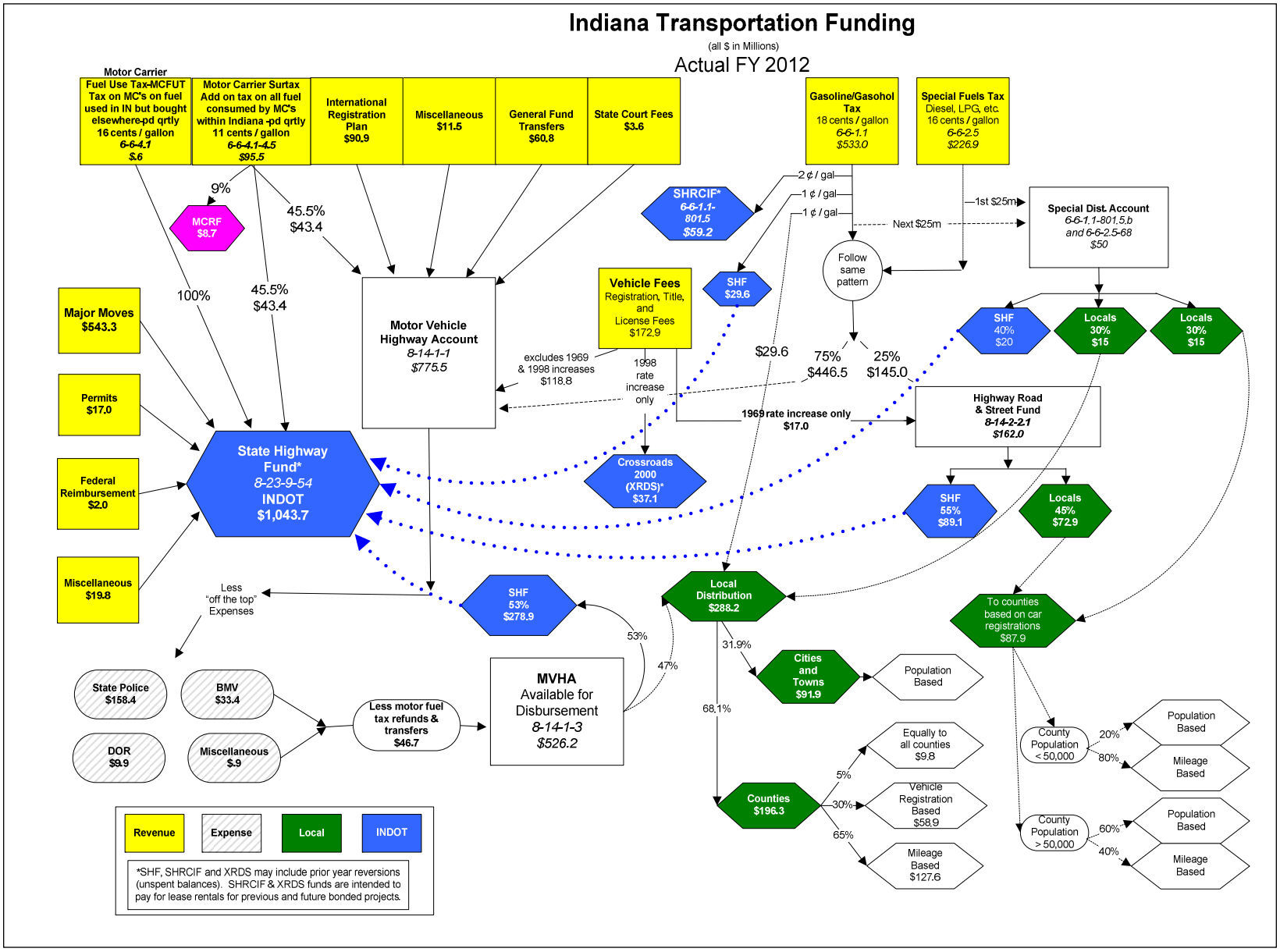
Sources	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Acct. #
Motor Fuel Taxes	$55,763,054	$54,258,155	$54,474,008	$54,680,685	$53,775,247	50510-414200
Special Fuel Tax	30,001,335	26,097,656	24,735,306	26,738,701	26,367,590	50510-414600
License Fees	10,338,676	9,228,900	9,307,040	9,307,861	9,271,584	50560-427475
Total Uses	$96,103,065	$89,584,711	$88,516,354	$90,727,247	$89,414,421	

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

Sources	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Acct. #
Motor Fuel Taxes	$45,642,582	$44,401,135	$45,774,203	$44,756,752	$44,015,593	50510-418890
Special Fuel Tax	24,546,320	21,351,861	20,236,060	21,876,881	21,573,313	50510-414300
License Fees	8,439,071	7,598,848	7,595,598	7,605,331	7,630,260	50540-425008
Total Uses	$78,627,973	$73,351,844	$73,605,861	$74,238,964	$73,219,166	
GRAND TOTAL	**$176,902,001**	**$174,731,038,**	**$162,936,555**	**$162,122,215**	**$162,633,587**	

FOLDOUT

This flowchart is used with permission from INDOT.


Indiana Transportation Funding
(all $ in Millions)
Actual FY 2012
Motor Carrier
Fuel Use Tax-MCFUT Tax on MC's on fuel used in IN but bought elsewhere-pd qrtly 16 cents / gallon 6-6-4.1 $.6
Motor Carrier Surtax Add on tax on all fuel consumed by MC's within Indiana -pd qrtly 11 cents / gallon 6-6-4.1-4.5 $95.5
International Registration Plan $90.9
Miscellaneous $11.5
General Fund Transfers $60.8
State Court Fees $3.6
Gasoline/Gasohol Tax 18 cents / gallon 6-6-1.1 $533.0
Special Fuels Tax Diesel, LPG, etc. 16 cents / gallon 6-6-2.5 $226.9
9%
MCRF $8.7
45.5% $43.4
100%
45.5% $43.4
Major Moves $543.3
Permits $17.0
Federal Reimbursement $2.0
Miscellaneous $19.8
State Highway Fund* 8-23-9-54 INDOT $1,043.7
Motor Vehicle Highway Account 8-14-1-1 $775.5
Vehicle Fees Registration, Title, and License Fees $172.9
excludes 1969 & 1998 increases $118.8
1998 rate increase only
SHRCIF* 6-6-1.1-801.5 $59.2
SHF $29.6
2 ¢ / gal
1 ¢ / gal
1 ¢ / gal
Next $25m
1st $25m
Follow same pattern
Special Dist. Account 6-6-1.1-801.5.b and 6-6-2.5-68 $50
SHF 40% $20
Locals 30% $15
Locals 30% $15
$29.6
75% $446.5
25% $145.0
1969 rate increase only $17.0
Highway Road & Street Fund 8-14-2-2.1 $162.0
Crossroads 2000 (XRDS)* $37.1
SHF 55% $89.1
Locals 45% $72.9
Less "off the top" Expenses
SHF 53% $278.9
Local Distribution $288.2
To counties based on car registrations $87.9
53%
47%
31.9%
68.1%
Cities and Towns $91.9
Population Based
State Police $158.4
BMV $33.4
DOR $9.9
Miscellaneous $.9
Less motor fuel tax refunds & transfers $46.7
MVHA Available for Disbursement 8-14-1-3 $526.2
Counties $196.3
5%
30%
65%
Equally to all counties $9.8
Vehicle Registration Based $58.9
Mileage Based $127.6
County Population < 50,000
20%
80%
Population Based
Mileage Based
County Population > 50,000
60%
40%
Population Based
Mileage Based
Revenue
Expense
Local
INDOT
*SHF, SHRCIF and XRDS may include prior year reversions (unspent balances). SHRCIF & XRDS funds are intended to pay for lease rentals for previous and future bonded projects.

MAJOR MOVES CONSTRUCTION FUND

IC 8-14-14 LEGAL FUND NO. 4260

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 2012**
Working Balance at 7/1/2011	$1,645.1
Current Year Resources:	
Interest*	59.9
Total Current Year Resources	**59.9**
Total Resources	**1,705.0**
Uses - Appropriations, Expenditures, and Reversions:	
Appropriations:	
Statutory Distributions to Local Units	10.0
Statutory Transfer to INDOT	530.0
Administrative Action Augmentation	13.0
Total Appropriations:	**553.0**
Other Expenditures and Transfers:	
Transfers to Toll Reduction Escrow Account	31.8
Financial and Legal Consulting	0.2
Total Other Expenditures and Transfers:	**32.0**
Total Net Uses:	**585.0**
Fund Ending Balance at 6/30/2012:	**$1,120.0**

*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

(Millionof Dollars)

	FY 2012
Resources:	
Working Balance at 7/1/2011	$500.3
Current Year Resources:	
Interest	17.4
Total Current Year Resources	**17.4**
Uses - Appropriations, Expenditures, and Reversions:	**0.0**
Fund Ending Balance at 6/30/2012:	**$517.7**

BUDGET FOR FY 2013					
Function	**General Fund**	**Dedicated Fund**	**Federal Fund**	**Local Fund**	**Total**
GENERAL GOVERNMENT					
Legislative	$ 47,776,267	$ 10,000			$ 47,786,267
Judicial	149,913,518	25,695,950	$ 1,756,783		177,366,251
Executive	20,384,426	14,159,139	3,524,348		38,067,913
Financial Management	322,302,157	109,045,380			431,347,537
Tax Administration	55,516,735	62,411,978			117,928,713
Administration	29,552,637	3,070,366	184,074		32,807,077
Community Services	246,969	7,399	5,016,608		5,270,976
Other	3,173,773				3,173,773
Total Operating	628,866,482	214,400,212	10,481,813		853,748,507
Total Construction	185,455,659	10,930,795			196,386,454
Total General Government	**$ 814,322,141**	**$ 225,331,007**	**$ 10,481,813**		**$ 1,050,134,961**
PUBLIC SAFETY					
Correction Administration	259,424,002	4,603,640	4,368,550		268,396,192
Dept. of Correction Ombudsman	132,994				132,994
Correctional Facilities	412,991,204	41,950,841	752,199		455,694,244
State Police	58,548,171	104,892,051	7,710,422		171,150,644
Integrated Public Safety Comission		12,042,700	500,000		12,542,700
Adjutant General	12,745,573	300,000	32,331,373		45,376,946
Criminal Justice Institute	4,930,820	6,998,880	34,058,913		45,988,613
NW IN Law Enforcement Training Acad	1,862,289	2,220,052			4,082,341

BUDGET FOR FY 2013					
Function	**General Fund**	**Dedicated Fund**	**Federal Fund**	**Local Fund**	**Total**
State Department of Toxicology	$ 2,093,873				$ 2,093,873
Coroner's Training Board		$ 400,000			400,000
Regulatory and Licensing	17,604,037	318,050,077	$ 28,861,537		364,515,651
Total Operating	770,332,963	491,458,241	108,582,994		1,370,374,198
Total Construction	55,811,874	16,567,867	-		72,379,741
Total Public Safety	**$ 826,144,837**	**$ 508,026,108**	**108,582,994**		**$ 1,442,753,939**
CONSERVATION & ENVIRONMENT					
Natural Resources	$ 46,703,025	$ 67,027,501	$ 31,425,226		$ 145,155,752
Other Natural Resources	1,869,117	926,926			2,796,043
Environmental Management	24,338,601	86,384,413	23,919,701		134,642,715
Other Environmental Management	328,958				328,958
Total Operating	73,239,701	154,338,840	55,344,927		282,923,468
Total Construction	17,308,789	2,300,000	-		19,608,789
Total Conservation & Environment	**$ 90,548,490**	**$ 156,638,840**	**$ 55,344,927**		**$ 302,532,257**
ECONOMIC DEVELOPMENT					
Agriculture Totals	$ 2,828,670	$ 5,456,309	$ 626,176		$ 8,911,155
Lt. Governor Totals	2,784,522	2,537,546	164,834,839		170,156,907
Econ. Development Corp. Adm.	7,655,589	322,769	2,220,618		10,198,976
Economic Development Funds	34,083,204	1,099,500			35,182,704
Econ Dev Organizations		3,055,634			3,055,634
Workforce Dev Administration	644,428	9,838	95,787,815		96,442,081
Training Services			22,626,851		22,626,851
Employment Services		860,400,000	195,224,835		1,055,624,835

BUDGET FOR FY 2013					
Function	**General Fund**	**Dedicated Fund**	**Federal Fund**	**Local Fund**	**Total**
Vocational and Technical Ed Totals	12,600,000		78,567,396		91,167,396
Indiana State Fair Commission	600,000	6,572,000			7,172,000
Total Operating	61,196,413	879,453,596	559,888,530		1,500,538,539
Total Construction					
Total Economic Development	**$ 61,196,413**	**$ 879,453,596**	**$ 559,888,530**		**$ 1,500,538,539**
TRANSPORTATION					
Intermodal Operations	$ 42,581,051	$ 14,876,939	$ 18,070,000	$ 700,000	$ 76,227,990
Highway Operations		628,300,000	728,300,000		1,356,600,000
Local Distributions		369,280,000	242,770,000		612,050,000
Total Operating	42,581,051	1,012,456,939	989,140,000	700,000	2,044,877,990
Total Construction		13,700,000			13,700,000
Total Transportation	**$ 42,581,051**	**$ 1,026,156,939**	**$ 989,140,000**	**$ 700,000**	**$ 2,058,577,990**
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health and Addiction Svcs	$ 245,563,984	$ 45,979,060	$ 84,078,204		$ 375,621,248
Division of Family Resources	176,184,123	1,707,219	488,501,143		666,392,485
Public Health	30,332,681	100,898,585	224,799,572		356,030,838
Family Social Service Admin.	16,764,735		12,647,079		29,411,814
Ofc of Medicaid Policy & Planning	2,023,803,064	195,868,377	4,873,842,511		7,093,513,952
Family and Children Services	528,947,212	7,926,332	255,823,000		792,696,544
Aging & Rehabilitative Svcs.	195,926,907	21,964,117	211,903,223		429,794,247
Other Health	26,969,529	1,536	369,110		27,340,175

BUDGET FOR FY 2013					
Function	**General Fund**	**Dedicated Fund**	**Federal Fund**	**Local Fund**	**Total**
Dept Child Svcs Ombudsman Bureau	145,000				145,000
IN Protection & Advocacy Svcs		6,330	2,450,236		2,456,566
Gov. Council for Devel. Disabilities			1,988,718		1,988,718
Veterans Affairs	11,529,450	10,862,585	5,159,146		27,551,181
Total Operating	3,256,166,685	385,214,141	6,161,561,942		9,802,942,768
Total Construction	3,342,411	6,440,338			9,782,749
Total Health, Family Social Services & Veterans' Affairs	**$ 3,259,509,096**	**$ 391,654,479**	**$ 6,161,561,942**		**$ 9,812,725,517**
HIGHER EDUCATION					
Indiana University	$ 510,099,501	$ 1,471,833			$511,571,334
Purdue University	371,312,182	615,714			371,927,896
Indiana State University	76,761,354				76,761,354
Univ. of Southern Indiana	52,714,023				52,714,023
Ball State University	140,175,339				140,175,339
Vincennes University	42,171,869				42,171,869
IVTC	218,309,039				218,309,039
IN Higher Ed Telecomm System		491,438			491,438
Medical Education Board	1,909,998				1,909,998
Comm. for Higher Education	2,302,874	2,536,823	3,108,207		7,947,904
Budget Agency		3,034,649			3,034,649
A.D.D.L. Lease Payments (DOA)	5,048,000				5,048,000
Student Assistance Comm.	280,920,073		5,595,657		286,515,730

BUDGET FOR FY 2013					
Function	**General Fund**	**Dedicated Fund**	**Federal Fund**	**Local Fund**	**Total**
Total Operating	1,701,724,252	8,150,457	8,703,864		1,718,578,573
Total Construction					
Total Higher Education	**$ 1,701,724,252**	**$ 8,150,457**	**$ 8,703,864**		**$ 1,718,578,573**
EDUCATION K-12					
Elementary/Secondary Educ.	$ 7,342,789,987	$ 163,363,987	$ 1,028,678,045	$ 5,000	$ 8,534,837,019
Other Education	9,188,753	7,982,466	3,889,518		21,060,737
Total Education (K-12)	**7,351,978,740**	**171,346,453**	**1,032,567,563**	**5,000**	**8,555,897,756**
Total Education (K-12+Higher Ed)	**$ 9,053,702,992**	**$ 179,496,910**	**$ 1,041,271,427**	**$ 5,000**	**$ 10,274,476,329**
MISCELLANEOUS					
Distributions	169,600,000	299,448,875		**6,513,185**	**475,562,060**
Total Miscellaneous	**$ 169,600,000**	**$ 299,448,875**		**$ 6,513,185**	**$ 475,562,060**
STATE TOTALS					
Total Operating	$ 14,055,686,287	$ 3,616,267,754	$ 8,926,271,633	$ 7,218,185	$ 26,605,443,859
Total Construction	261,918,733	49,939,000			311,857,733
GRAND TOTAL	**$ 14,317,605,020**	**$ 3,666,206,754**	**$ 8,926,271,633**	**$$ 7,218,185**	**26,917,301,592**

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

	FY 2012
Resources:	
Working Balance at 7/1/11	$1,124.3
Current Year Resources:	
Actual Forecasted Revenue	14,125.1
Disproportionate Share Hospital (DSH)[1]	10.1
Hospital Assessment Fee (HAF)[1]	154.1
Quality Assessment Fee (QAF)	23.6
2012 Outside Acts	--
Miscellaneous Unforecasted Revenue[2]	18.4
FY 2011 LOIT Adjustment	(70.6)
FY 2007-2011 Corporate Revenue (E-check)	288.0
Transfer to Rainy Day Fund (IC 4-10-18)	(291.0)
Total Current Year Resources	**$14,257.7**
Total Resources:	**15,382.0**
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations:	
As-Passed Appropriations	13,980.7
2012 Session: As-Passed Appropriations	6.0
Total Appropriations	**$13,986.7**
Other Expenditures and Transfers:	
Augmentations and Expenditure Adjustments[3]	17.7
PTRC and Homestead Credit Adjustments	(11.2)
Stadium/Conv. Ctr. Appropriation Reversion	(112.1)
Judgments and Settlements	13.5
HEA 1072 Loans (Net of Repayments)	--
Statutory Distribution to Pension Funds (IC 4-10-22)	--
Automatic Taxpayer Refund (IC 4-10-22)	--
Total Appropriations and Expenditures:	**$13,.6**
Reversions:	(316.0)
Total Net Uses:	**$13,578.6**
General Fund Reserve Balance at 6/30/12	**1,803.4**
Reserved Balances:	
Medicaid Reserve	0.0
State Tuition Reserve	0.0
Rainy Day Fund[4]	351.6
Total Combined Balances	**$2,155.0**
Net Combined Balance as a Percent of Operating Revenue	15.1%
Net Combined Balance as a Percent of the Following Year's Budgeted Appropriations	15.1%

Totals may not add due to rounding.

COUNTER-CYCLICAL REVENUE AND ECONOMIC STABILIZATION FUND IC 4-10-18 (Millions of Dollars)

	FY 2012
Resources:	
Fund Balance 7/1/11[4]	$ 57.2
Interest Earned FY 2012	0.1
Repayment of Loans[5]	3.3
Transfer from General Fund per IC 4-10-18[6]	291.0
Total Resources:	351.6
Uses:	
New Loans	0.0
Total Uses	**$ 0.0**
Fund Balance at 6/30/12[4]	**351.6**
Maximum Fund Balance[7]	**$1,018.4**

Totals may not add due to rounding.

Footnotes

(1) The Hospital Assessment Fee created in HEA 1001 (2011) includes approximately $70 million of FY 2012 revenue that was previously counted as Disproportionate Share Hospital (DSH) revenue. FY 2011 payments totaling $10.1 million of DSH revenue were received in early FY 2012 and are reflected as DSH revenue.

(2) FY 2011 miscellaneous unforecasted revenue includes outdated warrants ($1.6M) and dedicated Statewide Cost Allocation Plan (SWCAP) ($16.6M) and a return of prior year funds ($0.1M).

(3) Augmentations and Expenditure Adjustments:

Augmentations:	
County Judges' Salaries	4.4
County Prosecutors' Salaries	2.4
Excess Handgun	3.3
Outside Collections (DOR)	0.7
ABC Gallonage	0.1
State Recount Commission	0.0
	10.9
Prior Year Adjustments	5.0
Adjustments to Auditor	1.8
Total FY 2012 Augmentations and Expenditure Adjustments:	**$33.5**

(4) Net of Outstanding Loans:	FY 2012
Duneland School Corporation	$ 1.9
Kokomo Center School Corporation	1.5
Northwest School Corporation	1.5
Kokomo City	0.3
Brown County School Corporation	5.5
Covington Community School Corporation	0.9
	$11.6

(5) Loan repayments reflect Section 498 of HEA 1001ss (2009) and Section 295 of HEA 1001 (2011) which exempt the Brown County School Corporation from making principal or interest payments during FY 2012 or FY 2013.

(6) Per IC 4-10-18, the State Budget Agency was required to transfer $291.0 million from the General Fund to the Rainy Day Fund.

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

BUILD INDIANA FUND
FY 2012
(Millions)

Resources:	
Fund balance at 7/1/11	$ 2.0
Lottery Surplus Account*	147.6
Riverboat Wagering Tax	98.5
Pari-mutuel Tax	0.9
Charity Gaming Surplus	3.0
Interest	0.0
Total Resources:	**$252.0**
Distributions:	
Motor Vehicle Excise Tax Replacement Acct.	$236.2
Technology/Other	14.2
Total Uses	**$250.4**
Balance at 6/30/12	**$ 1.6**

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