



**SYNOPSIS OF 2017
LEGISLATION
AFFECTING THE
INDIANA DEPARTMENT
OF REVENUE**

**Tax Policy Division
June 2017**

INTRODUCTION

This synopsis contains a list of legislation passed by the 2017 Indiana General Assembly that affects the Department of Revenue.

How This Synopsis Is Organized

This synopsis has been divided into two parts. Both parts present the same information, but they are organized differently. The first part is organized according to tax type; the second part is organized by bill number. This way, readers can search for information in whichever way suits them best. If you're looking for new legislation pertaining to sales tax, look in the first part for the section labeled "Sales and Use Tax." If you need to know which provisions in House Enrolled Act 1001 affect the department, and how, look in the second part for that bill.

For each piece of legislation, we've provided a heading (the relevant tax type in the first part; the enrolled act number in the second part), a short summary of what the legislation says, the date it goes into effect, the affected Indiana Code cites, and the SECTION of the bill where you can find that piece of legislation.

How to Find Code Cites and Enrolled Acts Online

To get more information about all the recently passed legislation or to read the bills in their entirety, go to the Indiana General Assembly's website at <https://iga.in.gov/>.

On the Indiana General Assembly's website, do the following:

1. At the top of the page, click Laws and then select Indiana Code. Every title of the Indiana Code appears on this page.
2. Click the title you want to review.
3. Next, choose the Article you want to review. All the chapters in the article are listed on the left side of the page.
4. Click the chapter you want to review. All sections of the chapter will appear, including the section of the Indiana Code you want to examine.

To see the bill containing the specific language, do the following:

1. Click the Legislation link on the top of the Indiana General Assembly's webpage.
2. From there, click Bills and scroll to the bill number you want.
3. When you find the bill, click Latest Version to pull up the Enrolled Act.
4. Open the PDF of the bill to find the relevant piece of legislation by looking for its SECTION number.

Disclaimer

Legislative synopses are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate enrolled acts. Any information or guidance not consistent with the appropriate enrolled acts is not binding on the department. The information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a “statement” required to be published in the Indiana Register under IC 4-22-2-7.

TABLE OF CONTENTS

Part I Legislation by Tax Type

| | |
|---|----|
| LEGISLATIVE AGENCIES AND STUDY COMMITTEES (IC 2-5)..... | 8 |
| STATE OFFICES AND ADMINISTRATION (IC 4-3)..... | 8 |
| WAGERING TAXES (IC 4-33)..... | 9 |
| PUBLIC RECORDS AND PUBLIC MEETINGS (IC 5-14)..... | 12 |
| INDIANA ECONOMIC DEVELOPMENT CORPORATION (IC 5-28)..... | 12 |
| TAXATION OF PUBLIC UTILITY COMPANIES (IC 6-1.1-8)..... | 13 |
| SALES AND USE TAX (IC 6-2.5)..... | 13 |
| ADJUSTED GROSS INCOME TAX (IC 6-3)..... | 19 |
| STATE TAX LIABILITY CREDITS (IC 6-3.1)..... | 21 |
| LOCAL TAXATION (IC 6-3.5)..... | 22 |
| LOCAL INCOME TAXES (IC 6-3.6)..... | 29 |
| TAXATION OF FINANCIAL INSTITUTIONS (IC 6-5.5)..... | 31 |
| MOTOR FUEL AND VEHICLE EXCISE TAXES (IC 6-6)..... | 31 |
| MISCELLANEOUS TAXES (IC 6-8)..... | 41 |
| TAX ADMINISTRATION (IC 6-8.1)..... | 42 |
| INNKEEPERS AND OTHER LOCAL TAXES (IC 6-9)..... | 46 |
| ALCOHOL AND TOBACCO (IC 7.1)..... | 46 |
| UTILITIES AND TRANSPORTATION – GENERAL (IC 8)..... | 47 |
| MOTOR CARRIER REGULATION (IC 8-2.1)..... | 48 |

| | |
|--|----|
| MOTOR VEHICLES – GENERAL PROVISIONS (IC 9-13)..... | 49 |
| CERTIFICATES OF TITLE (IC 9-17)..... | 50 |
| MOTOR VEHICLE REGISTRATION (IC 9-18.1)..... | 51 |
| SIZE AND WEIGHT REGULATION (IC 9-20)..... | 54 |
| PROPERTY (IC 32)..... | 57 |
| CIVIL LAW AND PROCEDURE (IC 34)..... | 57 |
| LOCAL GOVERNMENT (IC 36)..... | 58 |
| MISCELLANEOUS AND NON-CODE PROVISIONS..... | 61 |

Part II
Legislation by Enrolled Act Number

| | |
|---------------|----|
| SEA 1..... | 65 |
| SEA 64..... | 65 |
| SEA 90..... | 65 |
| SEA 121..... | 65 |
| SEA 128..... | 66 |
| SEA 130..... | 66 |
| SEA 172..... | 67 |
| SEA 316..... | 68 |
| SEA 413..... | 68 |
| SEA 440..... | 68 |
| SEA 443..... | 69 |
| SEA 507..... | 70 |
| SEA 514..... | 70 |
| SEA 515..... | 71 |
| HEA 1001..... | 78 |
| HEA 1002..... | 79 |
| HEA 1129..... | 92 |
| HEA 1144..... | 93 |
| HEA 1157..... | 97 |
| HEA 1181..... | 97 |
| HEA 1318..... | 97 |
| HEA 1350..... | 98 |

| | |
|---------------|-----|
| HEA 1369..... | 101 |
| HEA 1422..... | 101 |
| HEA 1447..... | 102 |
| HEA 1450..... | 103 |
| HEA 1470..... | 104 |
| HEA 1491..... | 105 |
| HEA 1492..... | 115 |
| HEA 1496..... | 118 |
| HEA 1520..... | 118 |

PART I
LEGISLATION BY TAX TYPE

LEGISLATIVE AGENCIES AND STUDY COMMITTEES (IC 2-5)

Summary: Provides standards for the access the legislative services agency has to information held by a state or local governmental entity and for memoranda of understanding between the legislative services agency and governmental entities.

Effective Date: July 1, 2017

Code: IC 6-2.5-1.7

Enrolled Act: HEA 1470, SEC. 1

STATE OFFICES AND ADMINISTRATION (IC 4-3)

Summary: Provides for the establishment of the Management Performance Hub (MPH) within the Office of Management and Budget. Provides for information sharing requirements and duties between MPH and state agencies.

Effective Date: July 1, 2017

Code: IC 4-3-26

Enrolled Act: HEA 1470, SEC. 5

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 4-4-11-36.1

Enrolled Act: HEA 1520, SEC. 1

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 4-4-11.2-29

Enrolled Act: HEA 1520, SEC. 2

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 4-4-11.4-29

Enrolled Act: HEA 1520, SEC. 3

Summary: Creates a new chapter establishing the Special Transportation Flexibility Fund, wherein amounts collected under IC 6-2.5-10-1 are deposited.

Effective Date: July 1, 2017

Code: IC 4-12-16.5

Enrolled Act: HEA 1002, SEC. 1

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 4-13.5-4-6

Enrolled Act: HEA 1520, SEC. 4

Summary: Imposes a duty on most state agencies under certain circumstances to give a person an opportunity to correct an alleged violation of a state rule or state statute that is discovered in an inspection. Requires certain state agencies in the executive branch to notify alleged violators about possible violations of rules or state statutes discovered in inspections and to provide an opportunity for the individuals to correct the violations under certain circumstances. If agencies discover violations of rules or state statutes, the bill requires that the agencies notify the alleged violator(s) of the alleged violations and extend an offer to enter into a corrective plan. The bill also provides that documents associated with this bill will be considered public records.

Effective Date: July 1, 2017

Code: IC 4-21.5-2.5

Enrolled Act: SEA 413, SEC. 2

WAGERING TAXES (IC 4-33)

Summary: Provides that the admission tax does not apply to an inland casino or to a previously docked riverboat casino that has moved inland by December 31, 2017. Provides that the riverboat admissions tax does not apply as of July 1, 2018.

For a gaming operation that has relocated from a docked riverboat to an inland casino by December 31, 2017, as described in IC 4-33-6-24, a supplemental wagering tax is: (1) imposed and authorized under this article at a rate of 3% of adjusted gross receipts; and (2) imposed starting the day operations begin at an inland casino until June 30, 2018.

Beginning July 1, 2018, a supplemental wagering tax shall be calculated as the riverboat's adjusted gross receipts multiplied by a percentage rate of: (1) the total riverboat admissions tax that the riverboat paid beginning July 1, 2016, and ending June 30, 2017; divided by (2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017. The supplemental wagering tax described in subsection beginning July 1, 2018, and ending June 30, 2019, may not exceed 4%; and beginning July 1, 2019, may not exceed 3.5%.

Effective Date: July 1, 2017

Code: IC 4-33-12-1

Enrolled Act: HEA 1350, SEC. 25

Summary: Repeals IC 4-33-12-2, which excluded from the admissions tax a riverboat that has implemented flexible scheduling under IC 4-33-6-21.

Effective Date: July 1, 2017

Code: IC 4-33-12-2

Enrolled Act: HEA 1350, SEC. 26

Summary: Repeals IC 4-33-12-3, which permitted a licensed owner or operating agent of a riverboat to issue tax-free passes to certain officials and employees of the riverboat and other persons working on the riverboat.

Effective Date: July 1, 2017
Code: IC 4-33-12-3
Enrolled Act: HEA 1350, SEC. 27

Summary: Eliminates the requirement for a licensed owner of a riverboat or an operating agent to pay the admissions taxes collected each day for the preceding day's admissions. Establishes the requirement for the licensed owner to report to the department the admissions and supplemental wagering taxes collected for the preceding day's admissions.

Requires a licensed owner to pay the admissions and supplemental wagering taxes collected to the department one day before the last business day of each month for the admissions and supplemental wagering taxes collected that month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

The payment of the admissions and supplemental wagering taxes must be an electronic funds transfer by automated clearinghouse.

Effective Date: Upon Passage
Code: IC 4-33-12-4
Enrolled Act: HEA 1350, SEC. 28

Summary: Changes the formula by which the treasurer distributes tax revenue collected under IC 4-33-12.

Effective Date: July 1, 2017
Code: IC 4-33-12-6
Enrolled Act: HEA 1350, SEC. 29

Summary: Changes the separate formulas by which the treasurer distributes tax revenue collected from a riverboat operating in Gary, East Chicago, and Hammond is distributed.

Effective Date: July 1, 2017
Code: IC 4-33-12-8
Enrolled Act: HEA 1350, SEC. 30

Summary: Provide that the amendments made to section 1 of this chapter by P.L.192-2002 no longer apply to admissions occurring and receipts received after June 30, 2002.

Effective Date: July 1, 2017
Code: IC 4-33-13-0.1
Enrolled Act: HEA 1350, SEC. 31

Summary: Repeals IC 4-33-13-0.2, which applied to the calculation and collection of wagering taxes on the adjusted gross receipts of a riverboat received on or after the date that the riverboat implemented flexible scheduling under IC 4-33-6-21 and before July 1, 2003.

Effective Date: July 1, 2017
Code: IC 4-33-13-0.2
Enrolled Act: HEA 1350, SEC. 32

Summary: Repeals IC 4-33-13-1, which imposed tax on the adjusted gross receipts from certain gambling games.

Effective Date: July 1, 2017

Code: IC 4-33-13-1

Enrolled Act: HEA 1350, SEC. 33

Summary: Determines, based on the amount of adjusted gross income received by a riverboat, the graduated tax imposed on receipts from gambling games. Eliminates the requirement to pay to the department wagering taxes before the close of the following business day. Requires that the licensed owner or operating agent pay the department one day before the last business day of each month for the wagering taxes collected that month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due. The payment of the tax must be an electronic funds transfer by automated clearinghouse.

Effective Date: July 1, 2017

Code: IC 4-33-13-1.5

Enrolled Act: HEA 1350, SEC. 34

Summary: Adjusts the revenue sharing formula for periods after June 30, 2021. After June 30, 2021, establishes different revenue sharing formulas depending on whether total adjusted gross receipts received by licenses from gambling games is more or less than total adjusted gross receipts received by licenses from gambling games during the state year ending June 30, 2020.

Beginning after December 31, 2017, changes the distribution of the amount transferred to the Indiana Economic Development Corporation from taxes collected from receipts of a riverboat in Orange County.

Directs that after June 30, 2020, but before July 1, 2021, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (e) shall be deposited as being received from all riverboats whose supplemental wagering tax, as calculated under IC 4-33-12-1(c), is over 3.5%. After June 30, 2021, directs the amount of wagering taxes that would otherwise be distributed to South Bend shall be withheld and deposited in the state general fund.

Effective Date: July 1, 2017

Code: IC 4-33-13-5

Enrolled Act: HEA 1350, SEC. 35

Summary: Establishes the formula by which the auditor of state shall distribute an amount equal to the fees deposited in that year under section 3 of this chapter to communities and schools located near a historic hotel district and the Indiana economic development corporation.

Effective Date: January 1, 2018

Code: IC 4-35-8.3-4

Enrolled Act: HEA 1350, SEC. 36

Summary: Directs that the Indiana Horse Racing Commission shall annually transfer: (1) \$75,000; multiplied by (2) the number of racetracks operated by the licensee; from the gaming

integrity fund to the Indiana State Board of Animal Health to be used by the state board to pay the costs associated with equine health and equine care programs under IC 15-17.

Effective Date: July 1, 2017

Code: IC 4-35-8.7-3

Enrolled Act: HEA 1350, SEC. 37

PUBLIC RECORDS AND PUBLIC MEETINGS (IC 5-14)

Summary: Creates a new chapter relating to government data and definitions associated with government data.

Provides that a government web site may disclose government data only in accordance with IC 4-1-6 and IC 5-14-3. Grants civil liability impunity for a government web site owner and its officers, officials, and employees for posting confidential information if the information was posted in reliance on a determination made by a data owner about the confidentiality of information on the government web site.

Effective Date: July 1, 2017

Code: IC 5-14-3.3

Enrolled Act: HEA 1470, SEC. 6

INDIANA ECONOMIC DEVELOPMENT CORPORATION (IC 5-28)

Summary: Directs the Indiana Economic Development Corporation to develop and advertise a means to allow for small businesses and local units of government to report duplicative state reporting requirements through an Internet web page maintained on the corporation's web site. Beginning in 2018, not later than August 31 of each year, report the information received during the previous 12 months to the House of Representatives' standing committee that is responsible for government reduction. "Duplicative state reporting requirement" means a state statute, rule, or guideline that has the effect of requiring a small business in Indiana to report to two or more state agencies the same or substantially similar: notifications; tax reporting information; employment data; statistical data; or other similar information or data.

Effective Date: July 1, 2017

Code: IC 5-28-2-3.5 and IC 5-28-17-1

Enrolled Act: HEA 1157, SEC. 1 and 3

Summary: Directs the small business ombudsman to work with state agencies to permit increased enforcement flexibility and the ability to grant common sense exemptions for first time offenders of state rules and policies, including policies for the compromise of interest and penalties related to a listed tax (as defined in IC 6-8.1-1-1) and other taxes and fees collected or administered by a state agency. State agencies shall cooperate with the small business ombudsman to carry out the purpose of this section.

Directs the Department of Revenue and the Department of Workforce Development to establish a program to distribute written and electronic information for periodic distribution to small businesses describing the small business services provided by coordinators (as defined in IC 4-3-22-16) and work with the office of technology established by IC 4-13.1-2-1 to place information

concerning the availability of these services on state internet web sites that the small business ombudsman or a state agency determines are most likely to be visited by small business owners and managers.

Effective Date: July 1, 2017

Code: IC 5-28-17-6

Enrolled Act: SEA 507, SEC. 25

TAXATION OF PUBLIC UTILITY COMPANIES (IC 6-1.1-8)

Summary: Provides that the penalty under IC 6-1.1-8-20(a) is payable to the Department of Revenue. Requires the Department of Local Government Finance to notify the attorney general and the Department of Revenue if a public utility company fails to file a statement on or before the due date.

Effective Date: July 1, 2017

Code: IC 6-1.1-8-20

Enrolled Act: HEA 1450, SEC. 9

SALES AND USE TAX (IC 6-2.5)

Summary: Defines "industrial processing service" to mean an activity performed on behalf of a manufacturer that would rise to the level of manufacturing or production if the activity were performed by the manufacturer as part of the manufacturer's integrated production process.

Effective Date: July 1, 2017

Code: IC 6-2.5-1-20.1

Enrolled Act: SEA 515, SEC. 1

Summary: Defines "industrial processor" to mean a person that: (1) acquires tangible personal property owned by another person; (2) provides industrial processing services, including enameling or plating, on the property; and (3) transfers the property back to the owner to be sold by that owner either in the same form or as a part of other tangible personal property produced by that owner in the owner's business of manufacturing, assembling, constructing, refining, or processing.

Effective Date: July 1, 2017

Code: IC 6-2.5-1-20.2

Enrolled Act: SEA 515, SEC. 2

Summary: Provides that a retail merchant that does not have a physical presence in Indiana shall, as an agent for the state, collect sales tax on a retail transaction made in Indiana, remit the sales tax, and comply with all applicable procedures and requirements of the sales tax laws as if the retail merchant has a physical presence in Indiana, if: (1) the retail merchant's gross revenue from sales into Indiana in a calendar year exceeds \$100,000; or (2) the retail merchant makes sales into Indiana in more than 200 separate transactions.

Effective Date: July 1, 2017

Code: IC 6-2.5-2-1

Enrolled Act: HEA 1129, SEC. 2

Summary: Changes reference from “annual license excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-2.5-2-3

Enrolled Act: HEA 1491, SEC. 2

Summary: Defines "cargo trailer" and "recreational vehicle" for use in IC 6-2.5-2-4 as having the meanings set forth in IC 6-2.5-5-39.

Provides that notwithstanding IC 6-2.5-5-2, in the case of a transaction that: (1) is not exempt from taxation under IC 6-2.5-5-39; and (2) involves a cargo trailer or recreational vehicle that:

(A) is purchased by a nonresident;

(B) the purchaser intends to:

(i) transport to a destination outside Indiana within thirty (30) days after delivery; and

(ii) title or register for use in another state or country; and

(C) will not be titled or registered for use in Indiana;

the state gross retail tax rate on the cargo trailer or recreational vehicle is the rate of the other state or other country (excluding any locally imposed tax rates) in which the cargo trailer or recreational vehicle will be titled or registered, as certified by the seller and purchaser in an affidavit satisfying the requirements prescribed by the department. Provides form requirements and information required for the affidavit.

Effective Date: July 1, 2017

Code: IC 6-2.5-2-4

Enrolled Act: SEA 172, SEC. 1

Summary: Postpones the effective date of P.L. 181-2016 Section 19, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2017 to July 1, 2018.

Effective Date: Upon passage

Code: Non-code (Affects IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)

Enrolled Act: HEA 1001, SEC. 172

Summary: Substitutes “pesticides” for “insecticides” in the list of certain agricultural inputs exempt from sales tax if acquired for the direct use in the direct production of food, food ingredients, or commodities for sale by a qualified seller. The substitution clarifies that pesticides targeting non-insect pests - e.g. rodenticides – are covered by the exemption.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-1

Enrolled Act: SEA 515, SEC. 3

Summary: Exempts a transaction involving the sale of a race horse in a claiming race (as defined by IC 4-31-2-3.5) from the state gross retail tax.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-1

Enrolled Act: HEA 1350, SEC. 39

Summary: Expands the exemption from the sales tax to transactions involving agricultural machinery or equipment, including material handling equipment purchased for the purpose of transporting materials into activities described in this subsection from an onsite location, are exempt from the state gross retail tax if the person acquiring the property: (1) acquires it for the person's direct use in: (A) the direct application of fertilizers, pesticides, fungicides, seeds, and other tangible personal property; or (B) the direct extraction, harvesting, or processing of agricultural commodities; for consideration; and (2) is occupationally engaged in providing the services described in subdivision (1) on property that is: (A) owned or rented by another person occupationally engaged in agricultural production; and (B) used for agricultural production.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-2

Enrolled Act: SEA 515, SEC. 4

Summary: Expands the industrial processing exemption from the sales tax. Transactions involving manufacturing machinery, tools, and equipment, including material handling equipment purchased for the purpose of transporting materials into an industrial process from an onsite location, are exempt from the state gross retail tax if the person acquiring that property: (1) acquires it for the person's direct use in an industrial processing service; and (2) is an industrial processor. However, this exemption does not apply to transactions involving distribution equipment or transmission equipment acquired by a public utility engaged in generating electricity.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-3

Enrolled Act: SEA 515, SEC. 5

Summary: Makes grammatical changes to the section.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-4

Enrolled Act: SEA 515, SEC. 6

Summary: Provides that transactions involving tangible personal property are exempt from the state gross retail tax if the person acquiring that property: (1) acquires it for the person's direct consumption as a material to be consumed in an industrial processing service; and (2) is an industrial processor.

Provides that transactions involving tangible personal property are exempt from the state gross retail tax if the person acquiring the property: (1) acquires it for the person's direct consumption as a material to be consumed in: (A) the direct application of fertilizers, pesticides, fungicides, seeds, and other tangible personal property; or (B) the direct extraction, harvesting, or processing of agricultural commodities; for consideration; and (2) is occupationally engaged in providing the services described in subdivision (1) on property that is: (A) owned or rented by another person occupationally engaged in agricultural production; and (B) used for agricultural production.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-5.1

Enrolled Act: SEA 515, SEC. 7

Summary: Eliminates the requirement that for an end user's acquisition of certain medical equipment, drugs, along with food, food ingredients, and dietary supplements purchased upon a prescription or drug order from a licensed practitioner to be exempt from the sales tax, the prescription or drug order must be required by law for the end user to make the purchase.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-18

Enrolled Act: SEA 515, SEC. 8

Summary: Exempts transactions involving the sale of or the lease or rental of storage for bullion or currency from the state gross retail tax if: (1) the coins are permitted investments by an individual retirement account or by an individually-directed account under 26 U.S.C. 408(m); (2) the bullion would be a permitted investment by an individual retirement account or by an individually-directed account under 26 U.S.C. 408(m) if the bullion was in the physical possession of a trustee; or (3) the coins are legal tender.

Effective Date: July 1, 2016 (RETROACTIVE)

Code: IC 6-2.5-5-47

Enrolled Act: SEA 515, SEC. 9

Summary: Defines "drainage water management system" as a subsurface system of drainage tubing, drainage tiles, water flowgates, control valves, and related control systems designed to facilitate controlled water drainage from agricultural land used for crop production. Provides that a transaction involving a component of a "drainage water management system" is exempt from the state gross retail tax if the person acquiring the component is engaged in the business of agriculture.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-48

Enrolled Act: SEA 515, SEC. 10

Summary: Creates an exemption for special fuel (as defined in IC 6-6-2.5-22) from the state gross retail tax.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-51

Enrolled Act: HEA 1002, SEC. 2

Summary: Removes reference to IC 6-2.5-7-5, which is repealed in SEC. 8 of HEA 1002, from the statute permitting collection allowances.

Effective Date: July 1, 2017

Code: IC 6-2.5-6-10

Enrolled Act: HEA 1002, SEC. 3

Summary: Repeals statute regarding the display price of special fuel by a retail merchant dispensing special fuel from a special pump.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-2

Enrolled Act: HEA 1002, SEC. 4

Summary: Repeals statute regarding “for trucks only” pumps that dispense special fuel.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-2.5

Enrolled Act: HEA 1002, SEC. 5

Summary: Deletes reference to special fuel from statute regarding providing an exemption certificate for purchase made from a metered pump. The statute now only applies to sales of kerosene.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-3

Enrolled Act: HEA 1002, SEC. 6

Summary: Repeals statute regarding obtaining a refund for exempt sales of special fuel from a metered pump.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-4

Enrolled Act: HEA 1002, SEC. 7

Summary: Repeals provisions related to the computation of sales tax on special fuel sold from a metered pump and credits for prepaid sales tax.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-5

Enrolled Act: HEA 1002, SEC. 8

Summary: Repeals statute regarding credits for the deduction of prepayment amounts.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-6.5

Enrolled Act: HEA 1002, SEC. 9

Summary: Expands good cause for revocation of a registered retail merchant certificate to include the use of the term “cooperative” or “co-op” by a business entity that is not a cooperative entity in violation of IC 23-15-12.

Effective Date: July 1, 2017

Code: IC 6-2.5-8-7

Enrolled Act: SEA 90, SEC. 1

Summary: Repeals a provision allowing metered pump sales to include sales tax in the stated price. Repeals a provision that the failure to include sales tax in the price required to be listed on a metered pump is a Class B infraction.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-4

Enrolled Act: HEA 1002, SEC. 10

Summary: Authorizes the department to bring a declaratory judgment action against such a remote seller to establish that the remote seller has an obligation to collect sales tax and that the remote seller's obligation to collect sales tax is valid under state and federal law. Provides that the department and other state agencies and state entities may not, during the pendency of the declaratory judgment action (including any appeals from a judgment in the declaratory judgment action), enforce the obligation to collect sales tax against any person that does not affirmatively consent or otherwise remit the sales tax on a voluntary basis. Specifies certain findings of the general assembly.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-9

Enrolled Act: HEA 1129, SEC. 3

Summary: Provides that a taxpayer complying with IC 6-2.5-2-1(c), voluntarily or otherwise, may seek only a refund under IC 6-8.1-9 of taxes, interest, and penalties that have been paid to and collected by the department. However, a refund may not be granted on the basis that the taxpayer lacked a physical presence in Indiana and complied with IC 6-2.5-2-1(c) voluntarily. Does not limit the ability of any taxpayer to obtain a refund for any other reason, including a mistake of fact or mathematical miscalculation of the applicable tax. Further establishes that a retail merchant that remits gross retail tax voluntarily or otherwise under IC 6-2.5-2-1(c) is not liable to a purchaser who claims that the sales tax has been overcollected if IC 6-2.5-2-1(c) is later found unlawful. IC 6-2.5-2-1(c) also does not affect the obligation of any purchaser to remit use tax as required under IC 6-2.5-3.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-10

Enrolled Act: HEA 1129, SEC. 4

Summary: Declares that the general assembly finds various facts regarding Indiana's inability to require out-of-state merchants to collect and remit sales tax for transactions involving Indiana consumers and the harm that situation causes Indiana.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-11

Enrolled Act: HEA 1129, SEC. 5

Summary: Creates a new chapter establishing the Special Transportation Flexibility Fund, wherein amounts collected under IC 6-2.5-10-1 are deposited.

Effective Date: July 1, 2017

Code: IC 4-12-16.5 (Affects IC 6-2.5-10-1)

Enrolled Act: HEA 1002, SEC. 1

Summary: Creates new fund distribution requirements for gasoline use tax revenue collected by the Department for the fiscal year 2020 and each fiscal year thereafter.

Effective Date: July 1, 2017

Code: IC 6-2.5-10-1

Enrolled Act: HEA 1002, SEC. 11

Summary: Establishes that the department, with the approval of the governor and the budget agency after the review of the state budget committee, may enter into an agreement with another state to provide that: (1) Indiana residents who purchase a cargo trailer or recreational vehicle in the other state and will title or register the cargo trailer or recreational vehicle in Indiana will be exempt from sales, use, or similar taxes in the other state on the purchase of the cargo trailer or recreational vehicle; and (2) the residents of the other state who purchase a cargo trailer or recreational vehicle in Indiana and will title or register the cargo trailer or recreational vehicle in the other state will be exempt from sales, use, or similar taxes in Indiana on the purchase of the cargo trailer or recreational vehicle.

Effective Date: July 1, 2017

Code: IC 6-2.5-10-6

Enrolled Act: SEA 172, SEC. 2

ADJUSTED GROSS INCOME TAX (IC 6-3)

Summary: For individual income tax, provides that an amount (1) included in adjusted gross income in a previous year under a claim of right, (2) repaid in a later year, and (3) for which the repayment is an allowable deduction for federal income tax purposes (as provided under IRC s. 1341(a)(2)), is deductible in determining Indiana adjusted gross income. Provides that the definition of Indiana adjusted gross income includes deductions under IC 6-3-2.

Effective Date: July 1, 2017

Code: IC 6-3-1-3.5

Enrolled Act: SEA 515, SEC. 11

Summary: Establishes that for taxable years beginning after December 31, 2018, the addback of any deduction allowed on the taxpayer's federal income tax return for wagering taxes is to be reduced. Provides a phased-in reduction of the addback from 2019 to 2025. For taxable years beginning after December 31, 2025, a taxpayer is not required to add back any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.

Effective Date: July 1, 2017

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1350, SEC. 40

Summary: Provides that notwithstanding IC 6-8.1-5-1(c), a taxpayer petitioning for, or the department requiring, the use of an alternative method to effectuate an equitable allocation and apportionment of the taxpayer's income under this subsection bears the burden of proof that the

allocation and apportionment provisions of this article do not fairly represent the taxpayer's income derived from sources within this state and that the alternative method to the allocation and apportionment provisions of this article is reasonable.

Effective Date: July 1, 2017

Code: IC 6-3-2-2

Enrolled Act: SEA 440, SEC. 1

Summary: For Indiana residents, provides that exemptions and amounts deducted under IC 6-3-2 are not considered modifications under IC 6-3-1-3.5 for purposes of computing Indiana net operating losses.

Effective Date: July 1, 2017

Code: IC 6-3-2-2.5

Enrolled Act: SEA 515, SEC. 12

Summary: For nonresidents and corporations, provides that exemptions and amounts deducted under IC 6-3-2 are not considered modifications under IC 6-3-1-3.5 for purposes of computing Indiana net operating losses.

Effective Date: July 1, 2017

Code: IC 6-3-2-2.6

Enrolled Act: SEA 515, SEC. 13

Summary: Removes retirement and survivor benefits from the \$5,000 limit on the deduction for an individual or individual's spouse for the individual's service in an active or reserve component of the armed forces of the United States. Creates a separate deduction of six thousand two hundred fifty dollars (\$6,250) for income from retirement or survivor's benefits received during the taxable year by the individual, or the individual's surviving spouse, for the individual's service in an active or reserve component of the armed forces of the United States. Also removes the limitation that a recipient of retirement or survivor benefits be at least 60 years old.

Effective Date: January 1, 2018

Code: IC 6-3-2-4

Enrolled Act: HEA 1001, SEC. 64

Summary: Provides that for taxable years beginning after December 31, 2017, each taxable year, a taxpayer that has made a contribution or gift to the regional development authority infrastructure fund (the fund) established by IC 36-9-43-9 is entitled to a deduction from the taxpayer's adjusted gross income for the taxable year in an amount equal to the amount of the federal income tax deduction allowable to the entity under Section 170 of the Internal Revenue Code for the taxable year for the taxpayer's contribution or gift to the fund. Further provides that the deduction for a taxable year may apply to a contribution or a gift to the fund that was made in a different taxable year. Further provides that if a pass through entity that makes a contribution or gift to the fund is entitled to the deduction for a taxable year, a shareholder, partner, fiduciary, or member of the pass through entity is entitled to an adjusted gross income tax deduction equal to: (1) the adjusted gross income tax deduction computed for the pass through entity for the taxable year; multiplied by (2) the percentage of the pass through entity's distributive income to which the shareholder, partner, fiduciary, or member is entitled.

Effective Date: July 1, 2017
Code: IC 6-3-2-26
Enrolled Act: SEA 128, SEC. 30

Summary: Increases from 10% to 20% the amount a hospital is entitled to credit against its adjusted gross income tax liability for property taxes paid in Indiana on real property. The amount of any unused credit for a taxable year may be carried forward to a succeeding taxable year or may be claimed as a refundable tax credit.

Effective Date: January 1, 2017 (retroactive)
Code: IC 6-3-3-14.6
Enrolled Act: HEA 1001, SEC. 65

STATE TAX LIABILITY CREDITS (IC 6-3.1)

Summary: Provides that the limitation on multiple credits for a single credit applies to the enterprise zone investment cost credit only prior to its expiration.

Effective Date: January 1, 2018
Code: IC 6-3.1-1-3
Enrolled Act: SEA 514, SEC. 19

Summary: Provides that, notwithstanding any other law, a taxpayer is not entitled to receive an Enterprise Zone Loan Credit for interest received on a qualified loan made after December 31, 2017. Allows a taxpayer to carry an unused tax credit attributable to a qualified loan made before January 1, 2018, forward to a taxable year beginning after December 31, 2017, and before January 1, 2028, in the manner provided by IC 6-3.1-7-3. Provides that IC 6-3.1-7-8 expires January 1, 2028.

Effective Date: January 1, 2018
Code: IC 6-3.1-7-8
Enrolled Act: SEA 514, SEC. 20

Summary: Clarifies that IEDC, and not the department, certifies the amount of the Enterprise Zone Investment Cost Credit.

Effective Date: July 1, 2017
Code: IC 6-3.1-10-8
Enrolled Act: SEA 507, SEC. 42

Summary: Provides that a taxpayer is entitled to receive an Enterprise Zone Investment Cost Credit only for a qualified investment made before January 1, 2018. A taxpayer is entitled to receive a credit for a qualified investment made after December 31, 2017, and before January 1, 2028, if the qualified investment is approved by the Indiana economic development corporation before January 1, 2018. Allows a taxpayer to carry an unused tax credit attributable to a qualified investment made before January 1, 2018, or made as provided in IC 6-3.1-10-10(b) forward to a

taxable year beginning after December 31, 2017, and before January 1, 2028, in the manner provided by IC 6-3.1-10-7. Provides that IC 6-3.1-10 expires January 1, 2028.

Effective Date: January 1, 2018

Code: IC 6-3.1-10-10

Enrolled Act: SEA 514, SEC. 21

Summary: Deletes language that provided that the venture capital investment tax credit was not available for providing investment capital after December 31, 2020, along with conforming language relating to carryforward of unused credits after 2020.

Effective Date: January 1, 2018

Code: IC 6-3.1-24-9

Enrolled Act: SEA 507, SEC. 43

Summary: Deletes language that provided that the Hoosier business investment tax credit was not available for qualified investments after December 31, 2020, along with conforming language relating to carryforward of unused credits after 2020.

Effective Date: January 1, 2018

Code: IC 6-3.1-26-26

Enrolled Act: SEA 507, SEC. 44

Summary: Increases the total amount of tax credits awarded under the school scholarship tax credit from \$7,500,000 in a state fiscal year to \$9,500,000 in a the state fiscal year beginning July 1, 2016, and ending June 30, 2017. The total amount of tax credits awarded is raised to \$12,500,000 for the state fiscal year beginning July 1, 2017, and ending June 30, 2018 and to \$14,000,000 for each state fiscal year beginning after June 30, 2018.

Effective Date: July 1, 2017

Code: IC 6-3.1-30.5-13

Enrolled Act: HEA 1001, SEC. 66

LOCAL TAXES (IC 6-3.5)

Summary: Changes reference from “annual license excise tax” to “vehicle excise tax.” Ties definition of “vehicle” to definition in Vehicle Excise Tax chapter. Changes reference from “annual license excise surtax” to “county vehicle excise tax,” the new name for the tax under this chapter.

Effective Date: Upon Passage

Code: IC 6-3.5-4-1

Enrolled Act: HEA 1491, SEC. 3

Summary: Makes technical correction to definitions that have been repealed in prior legislative sessions.

Effective Date: Upon Passage

Code: IC 6-3.5-4-1

Enrolled Act: HEA 1492, SEC. 4

Summary: Changes references from “annual license excise surtax” to “county vehicle excise tax.” Clarifies that the tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-2

Enrolled Act: HEA 1491, SEC. 4

Summary: Moves the imposition date from “before July 1” to “before September 1” of the year following the adoption of an ordinance for an adopting entity of an ordinance creating a county vehicle excise tax, requiring the adopting entity to impose the surtax after August 31 instead of June 30.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-3

Enrolled Act: HEA 1002, SEC. 12

Summary: Moves the adoption date of an ordinance rescinding a county vehicle excise tax from “before July 1” to “before September 1.”

Effective Date: July 1, 2017

Code: IC 6-3.5-4-4

Enrolled Act: HEA 1002, SEC. 13

Summary: Changes the reference date from “before July 1” to “on or before September 1” for the adoption by an adopting entity of an ordinance increasing or decreasing a county vehicle excise tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-5

Enrolled Act: HEA 1002, SEC. 14

Summary: Creates requirement that the adopting entity send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the adopting entity's transportation asset management plan (if applicable) to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-6

Enrolled Act: HEA 1002, SEC. 15

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-4-7

Enrolled Act: HEA 1491, SEC. 5

Summary: Changes the deadline for a county auditor to provide an estimate of the county vehicle excise tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-14

Enrolled Act: HEA 1002, SEC. 16

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-4-16

Enrolled Act: HEA 1491, SEC. 6

Summary: Changes references to other codes cites as a result of amendments made elsewhere in HEA 1491.

Effective Date: Upon Passage

Code: IC 6-3.5-5-1

Enrolled Act: HEA 1491, SEC. 7

Summary: Makes technical correction to definitions that have been repealed in prior legislative sessions.

Effective Date: Upon Passage

Code: IC 6-3.5-5-1

Enrolled Act: HEA 1492, SEC. 5

Summary: Changes references from “annual wheel tax” to “county wheel tax.” Changes references from “annual license excise surtax” to “county vehicle excise tax.” Clarifies that the county wheel tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-2

Enrolled Act: HEA 1491, SEC. 8

Summary: Adds a school bus and a motor vehicle that is funeral equipment and that is used in the operation of funeral services to the list of vehicles exempt from the county wheel tax.

Effective Date: Upon Passage

Code: IC 6-3.5-5-4

Enrolled Act: HEA 1492, SEC. 6

Summary: Changes references to reflect that a county wheel tax may be enacted before September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance passed after August 31 but before the following January 1 goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017, goes into effect on January 1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-5-5

Enrolled Act: HEA 1002, SEC. 17

Summary: Moves the adoption date from “before July 1” to “on or before September 1” for an adopting entity of an ordinance rescinding a county wheel tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-6

Enrolled Act: HEA 1002, SEC. 18

Summary: Changes the last day an adopting entity may change the rates for a county wheel tax to September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance changing rates passed after September 1 but before the following January 1 (previously July 1 of the following year) goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017, goes into effect January 1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-5-7

Enrolled Act: HEA 1002, SEC. 19

Summary: Requires that the adopting entity send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the adopting entity's transportation asset management plan (if applicable) to the bureau of motor vehicles and the Department on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-8

Enrolled Act: HEA 1002, SEC. 20

Summary: Clarifies that the credit for county wheel tax when a vehicle is sold during a registration year equals the wheels tax owed for and paid during the current registration year.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-8.5

Enrolled Act: HEA 1491, SEC. 9

Summary: Specifies that the section regarding an apportioned wheel tax for vehicle registered under the International Registration Plan applies to a wheel collected after June 30, 2017 (in addition to a tax adopted after June 30, 2007, as specified before). Further, makes a technical change to delete “motor” from the name of the previously-named commercial motor vehicle excise tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-9.5

Enrolled Act: HEA 1002, SEC. 21

Summary: Changes the deadline for a county auditor to provide an estimate of the county wheel tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-16

Enrolled Act: HEA 1002, SEC. 22

Summary: Changes the population floor in the definition of “eligible municipality” from ten thousand (10,000) to five thousand (5,000), for purposes of the municipal vehicle excise tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-1

Enrolled Act: HEA 1002, SEC. 23

Summary: Ties definition of “vehicle” to definition in Vehicle Excise Tax chapter. Changes reference from “annual license excise surtax” to “municipal vehicle excise tax,” the new name for the tax under this chapter.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-1

Enrolled Act: HEA 1491, SEC. 10

Summary: Changes references from “annual license excise surtax” to “municipal vehicle excise tax.” Changes references from “motor vehicle” to “vehicle.” Clarifies that the tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-2

Enrolled Act: HEA 1491, SEC. 11

Summary: Moves the imposition date for an eligible municipality of an ordinance creating a municipal vehicle excise tax from “before July 1” to “on or before September 1” of the year following the adoption of an ordinance.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-3

Enrolled Act: HEA 1002, SEC. 24

Summary: Moves the adoption date for an adopting municipality of an ordinance rescinding a municipal vehicle excise tax from “before July 1” to “before September 1.”

Effective Date: July 1, 2017

Code: IC 6-3.5-10-4

Enrolled Act: HEA 1002, SEC. 25

Summary: Changes the reference date from “before July 1” to “on or before September 1” for the adoption by an adopting municipality of an ordinance increasing or decreasing a municipal vehicle excise tax. Changes window for adopting new rates to “after September 1” (previously “after June 30”).

Effective Date: July 1, 2017

Code: IC 6-3.5-10-5

Enrolled Act: HEA 1002, SEC. 26

Summary: Creates requirement that the fiscal body of the eligible municipality send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the eligible municipality's transportation asset management plan (if applicable) to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-6

Enrolled Act: HEA 1002, SEC. 27

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-10-7

Enrolled Act: HEA 1491, SEC. 12

Summary: Changes the deadline for a fiscal officer of an adopting municipality to provide an estimate of the municipal vehicle excise tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-11

Enrolled Act: HEA 1002, SEC. 28

Summary: Specifies that the Department may impose a service charge of fifteen cents (\$0.15) for the municipal vehicle excise tax collected.

Effective Date: Upon Passage

Code: IC 6-3.5-10-12

Enrolled Act: HEA 1491, SEC. 13

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2018

Code: IC 6-3.5-10-13

Enrolled Act: HEA 1491, SEC. 14

Summary: Lowers the population floor in the definition of “eligible municipality” from ten thousand (10,000) to five thousand (5,000), for purposes of the municipal wheel tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-11-1

Enrolled Act: HEA 1002, SEC. 29

Summary: Changes references to other codes cites as a result of amendments made elsewhere in HEA 1491.

Effective Date: July 1, 2018

Code: IC 6-3.5-11-1

Enrolled Act: HEA 1491, SEC. 15

Summary: Makes technical correction to definitions that have been repealed in prior legislative sessions.

Effective Date: Upon Passage

Code: IC 6-3.5-11-1

Enrolled Act: HEA 1492, SEC. 7

Summary: Changes references from “annual wheel tax” to “municipal wheel tax.” Changes references from “annual license excise surtax” to “municipal vehicle excise tax.” Clarifies that the municipal wheel tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-11-2

Enrolled Act: HEA 1491, SEC. 16

Summary: Changes references from “annual license excise surtax” to “municipal vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-3.5-11-4

Enrolled Act: HEA 1491, SEC. 17

Summary: Adds a school bus and a motor vehicle that is funeral equipment and that is used in the operation of funeral services to the list of vehicles exempt from the municipal wheel tax.

Effective Date: Upon Passage

Code: IC 6-3.5-11-4

Enrolled Act: HEA 1492, SEC. 8

Summary: Changes references to reflect that a municipal wheel tax may be enacted on or before September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance passed after September 1 but before the following January 1 goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017 goes into effect on January 1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-11-5

Enrolled Act: HEA 1002, SEC. 30

Summary: Changes the last day an eligible municipality may rescind a municipal wheel tax from “before July 1” to “on or before September 1.”

Effective Date: July 1, 2017
Code: IC 6-3.5-11-6
Enrolled Act: HEA 1002, SEC. 31

Summary: Changes the last day an adopting entity may change the rates for a county wheel tax to September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance changing rates passed after September 1 but before the following January 1 goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017 goes into effect on January 1, 2019).

Effective Date: July 1, 2017
Code: IC 6-3.5-11-7
Enrolled Act: HEA 1002, SEC. 32

Summary: Requires that the fiscal body of the eligible municipality send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the eligible municipality's transportation asset management plan (if applicable) to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017
Code: IC 6-3.5-11-8
Enrolled Act: HEA 1002, SEC. 33

Summary: Changes the deadline for a fiscal officer of an adopting municipality to provide an estimate of the municipal vehicle excise tax revenues from August 1 to October 1.

Effective Date: July 1, 2017
Code: IC 6-3.5-11-8
Enrolled Act: HEA 1002, SEC. 34

Summary: Clarifies that the department may impose a service charge of fifteen cents (\$0.15) for the municipal wheel tax collected.

Effective Date: Upon Passage
Code: IC 6-3.5-11-10
Enrolled Act: HEA 1491, SEC. 18

LOCAL INCOME TAXES (IC 6-3.6)

Summary: Provides that income paid to team members (as defined under IC 6-3-2-2.7) and race team members (as defined by IC 6-3-2-3.2) for services rendered in Indiana is subject to county income tax in the county in which the services are rendered.

Effective Date: January 1, 2018

Code: IC 6-3.6-2-2

Enrolled Act: SEA 515, SEC. 14

Summary: Define “county taxpayer” to include team members (as defined under IC 6-3-2-2.7) and race team members (as defined by IC 6-3-2-3.2) who render services in an Indiana county and who are not otherwise (1) residents of an Indiana county on January 1 of a tax year or (2) individuals whose primary place of business or employment is in an Indiana county on January 1 of a tax year.

Effective Date: January 1, 2018

Code: IC 6-3.6-2-13

Enrolled Act: SEA 515, SEC. 15

Summary: Provides that IC 6-3.6-2-2 and IC 6-3.6-2-13, both as amended by this act, apply only to taxable years beginning after December 31, 2017.

Effective Date: January 1, 2018

Code: Non-code (Impacts IC 6-3.6-2-2 and IC 6-3.6-2-13)

Enrolled Act: SEA 515, SEC. 33

Summary: Provides that the department of local government finance, in consultation with the department of state revenue may make electronically available uniform notices, ordinances, and resolutions for use by that an adopting body or other governmental entity may use to take an action under IC 6-3.6. Removes the requirement for the department of local government finance to prescribe and make available such documents.

Effective Date: July 1, 2017

Code: IC 6-3.6-3-2

Enrolled Act: HEA 1129, SEC. 8

Summary: Permits Decatur County to impose a special purpose local income tax (LIT) rate for jail construction. The rate may be between 0.15% and 0.65% in 0.05% increments, but may not be greater than the rate necessary to pay for the jail and its financing, operation and maintenance. Provides that the rate may not be in effect for longer than the date on which the facilities are financed or completed or bonds issued to finance the facilities are fully paid, or the ordinance is rescinded, whichever is latest.

Effective Date: July 1, 2017

Code: IC 6-3.6-7-7.5

Enrolled Act: HEA 1450, SEC. 24

Summary: Permits Fountain County to impose a special purpose local income tax (LIT) rate of not more than 0.55% for jail construction, but the rate may not be greater than necessary to pay for the jail and its financing, operation and maintenance. Provides that the rate may not be in effect for longer than the date on which the facilities are financed or completed or bonds issued to finance the facilities are fully paid, whichever is latest.

Effective Date: July 1, 2017

Code: IC 6-3.6-7-8.5

Enrolled Act: HEA 1450, SEC. 25

Summary: Directs that the budget agency certify information concerning the part of the certified distribution that is attributable to local income taxes paid by non-resident taxpayers to Marion County as part of a sports team under IC 6-3-2-2.7 or a race team member under IC 6-3-2-3.2.

Effective Date: January 1, 2018

Code: IC 6-3.6-9-10

Enrolled Act: SEA 515, SEC. 16

Summary: Provides that if the capital improvement board has established a bid fund to be used to assist the capital improvement board, the Indianapolis Convention and Visitors Association (VisitIndy), or the Indiana Sports Corporation in securing conventions, sporting events, and other special events, the Marion County auditor shall transfer to the bid fund an amount equal to the part of the county's certified distribution that is certified under IC 6-3.6-9-10(4).

Effective Date: January 1, 2018

Code: IC 6-3.6-11-1.5

Enrolled Act: SEA 515, SEC. 17

TAXATION OF FINANCIAL INSTITUTIONS (IC 6-5.5)

Summary: Establishes that annual returns required by the financial institutions tax be filed with the department on or before the later of the following:

- (1) The fifteenth day of the fourth month following the close of the taxpayer's taxable year.
- (2) For a taxpayer whose federal tax return is due on or after the date set forth in subdivision (1), as determined without regard to any extensions, weekends, or holidays, the fifteenth day of the month following the due date of the federal tax return..

Effective Date: July 1, 2017

Code: IC 6-5.5-6-2

Enrolled Act: SEA 515, SEC. 18

MOTOR FUEL AND VEHICLE EXCISE TAXES (IC 6-6)

Summary: Starting July 1, 2017, changes the gasoline excise tax rate from eighteen cents (\$0.18) to an amount less than or equal to twenty-eight cents (\$0.28) using factors under a new statute, IC 6-6-1.6-2. Requires the department to determine the new gasoline excise tax rate each July 1 using a formula with factors found in a new statute, IC 6-6-1.6-3, rounded to the nearest cent.

Effective Date: Upon Passage

Code: IC 6-6-1.1-201

Enrolled Act: HEA 1002, SEC. 35

Summary: Changes the distribution scheme of the gasoline excise tax, so that the first seventy million dollars (\$70,000,000) collected during a state fiscal year are deposited into the state highway road construction and improvement fund, instead of depositing one-ninth of the monies collected as before. Eliminates all other distributions previously in the statute.

Effective Date: July 1, 2017

Code: IC 6-6-1.1-801.5

Enrolled Act: HEA 1002, SEC. 36

Summary: Creates a new chapter, “Fuel Tax Index Factors,” which contains the criteria for determining the new fuel tax rates for gasoline excise tax, special fuel excise tax, and the motor carrier surcharge tax.

Effective Date: Upon Passage

Code: IC 6-6-1.6

Enrolled Act: HEA 1002, SEC. 37

Summary: Defines “special fuel gallon,” which is a gallon of special fuel, or in the case of liquefied natural gas or compressed natural gas, a diesel gallon equivalent or a gasoline gallon equivalent, respectively.

Effective Date: Upon Passage

Code: IC 6-6-2.5-22.5

Enrolled Act: HEA 1002, SEC. 38

Summary: Changes the special fuel excise tax rate from sixteen cents (\$0.16) to an amount less than or equal to twenty-six cents (\$0.26) using factors under a new statute, IC 6-6-1.6-2. Requires the department to determine the new gasoline excise tax rate each July 1 using a formula with factors found in a new statute, IC 6-6-1.6-3, rounded to the nearest cent.

Effective Date: Upon Passage

Code: IC 6-6-2.5-28

Enrolled Act: HEA 1002, SEC. 39

Summary: Creates two new exemptions from the special fuel tax: special fuel sold or removed via truck or rail from a terminal or refinery, if the destination is an Indiana terminal or refinery; and special fuel received at an Indiana terminal or refinery, if the tax on the special fuel has previously been paid.

Effective Date: Upon Passage

Code: IC 6-6-2.5-30

Enrolled Act: HEA 1002, SEC. 40

Summary: Clarifies that the subsection permitting pre-collection agreements regarding special fuel applies to refineries, not just terminals.

Effective Date: Upon Passage

Code: IC 6-6-2.5-35

Enrolled Act: HEA 1002, SEC. 41

Summary: Changes reference of subsection 28(g) to 28(h) due to amendments made by SEC. 39 of HEA 1002 to IC 6-6-2.5-28.

Effective Date: Upon Passage

Code: IC 6-6-2.5-62

Enrolled Act: HEA 1002, SEC. 42

Summary: Changes reference of subsection 28(i) to 28(j) due to amendments made by SEC. 39 of HEA 1002 to IC 6-6-2.5-28.

Effective Date: Upon Passage
Code: IC 6-6-2.5-64
Enrolled Act: HEA 1002, SEC. 43

Summary: Changes the distribution scheme of the special fuel excise tax, so that revenue collected is distributed completely in the same manner as the gasoline excise tax in IC 6-6-1.1-802. Eliminates all other distributions previously described in this statute.

Effective Date: July 1, 2017
Code: IC 6-6-2.5-68
Enrolled Act: HEA 1002, SEC. 44

Summary: Defines “surcharge gallon,” which is a gallon of gasoline or special fuel (not including propane or butane), or in the case of liquefied natural gas or compressed natural gas (including the alternative fuels propane or butane), a diesel gallon equivalent or a gasoline gallon equivalent, respectively.

Effective Date: Upon Passage
Code: IC 6-6-4.1-1
Enrolled Act: HEA 1002, SEC. 45

Summary: Specifies that the tax rate of the motor carrier fuel tax for a carrier that has paid the surcharge tax at the time of purchasing special fuel (that is not an alternative fuel) is the tax rate of the special fuel tax plus the surcharge tax rate for those gallons purchased. Adds the surcharge to the amount of motor carrier fuel tax a carrier shall pay in a particular quarter, if the carrier had not paid the surcharge on its fuel that it purchased and consumed in its operations on Indiana highways.

Effective Date: July 1, 2017
Code: IC 6-6-4.1-4
Enrolled Act: HEA 1002, SEC. 46

Summary: Imposes a motor carrier fuel surcharge inventory tax on motor fuel held in storage and offered for sale to motor carriers on the date the surcharge tax rate changes. Requires that persons subject to the tax take an inventory to determine the surcharge gallons in storage for purposes of determining the inventory tax; report the surcharge gallons on forms provided by the commissioner; and pay the tax due not more than thirty (30) days after the prescribed inventory date. Provides an exclusion based on fuel that cannot be pumped out because it will be below the mouth of the draw pipe. Specifies that the amount of the inventory tax is equal to the inventory tax rate times the surcharge gallons in storage, and that the inventory tax rate is equal to the difference of the increased surcharge tax rate minus the previous surcharge tax rate. Further specifies that the inventory tax is a listed tax.

Effective Date: Upon Passage
Code: IC 6-6-4.1-4.3
Enrolled Act: HEA 1002, SEC. 47

Summary: Changes the rate of the motor carrier surcharge from eleven cents (\$0.11) to an amount less than or equal to twenty-one cents (\$0.21) using factors under a new statute, IC 6-6-1.6-2. Requires the department to determine the new gasoline excise tax rate each July 1 using a

formula with factors found in a new statute, IC 6-6-1.6-3, rounded to the nearest cent. Creates requirement that the surcharge tax be collected and remitted in the same manner as special fuel tax under IC 6-6-2.5, meaning at the rack by suppliers. Carriers would then reconcile paid and unpaid amounts on their quarterly returns.

Effective Date: Upon Passage

Code: IC 6-6-4.1-4.5

Enrolled Act: HEA 1002, SEC. 48

Summary: Regarding the change in rate of the motor carrier surcharge tax per section 48 of HEA 1002, provides that that section applies to the collection of the motor fuel surcharge tax imposed on the consumption of special fuel that is not an alternative fuel as follows: (1) For special fuel received by a licensed supplier in Indiana for sale or resale in Indiana, the special fuel received after June 30, 2017; (2) For special fuel subject to a tax precollection agreement under IC 6-6-2.5-35(j), the special fuel removed after June 30, 2017, by a licensed supplier from a terminal outside Indiana for sale for export or for export to Indiana; and (3) For special fuel imported into Indiana, other than into a terminal, the special fuel imported into Indiana after June 30, 2017, as measured by invoiced gallons received at a terminal or at a bulk plant.

Effective Date: July 1, 2017

Code: Non-code (affects IC 6-6-4.1-4.5)

Enrolled Act: HEA 1002, SEC. 106

Summary: Changes reference of subsection 4.5(d) to 4.5(e) due to amendments made by SEC. 48 of HEA 1002 to IC 6-6-4.1-4.5.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-4.7

Enrolled Act: HEA 1002, SEC. 49

Summary: Changes reference of subsection 4.5(d) to 4.5(e) due to amendments made by SEC. 48 of HEA 1002 to IC 6-6-4.1-4.5.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-4.8

Enrolled Act: HEA 1002, SEC. 50

Summary: Changes the percentages of the surcharge tax collected to be distributed into the existing funds.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-5

Enrolled Act: HEA 1002, SEC. 51

Summary: Adds the surcharge tax under IC 6-6-4.1-4.5 to the amounts that can be credited to a carrier on their quarterly returns.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-6

Enrolled Act: HEA 1002, SEC. 52

Summary: Adds the surcharge tax under IC 6-6-4.1-4.5 to the amounts that can be refunded to a carrier if the credit under IC 6-6-4.1-6 exceeds the carrier's liability on their quarterly returns.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-7

Enrolled Act: HEA 1002, SEC. 53

Summary: Changes references from IC 9-18 to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 6-6-4.1-13

Enrolled Act: HEA 1492, SEC. 9

Summary: Changes reference of "person" to "carrier."

Effective Date: July 1, 2017

Code: IC 6-6-4.1-21

Enrolled Act: HEA 1002, SEC. 54

Summary: Changes reference of "persons" to "carriers."

Effective Date: July 1, 2017

Code: IC 6-6-4.1-22

Enrolled Act: HEA 1002, SEC. 55

Summary: Changes reference from IC 9-18 to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 6-6-4.1-26

Enrolled Act: HEA 1492, SEC. 10

Summary: Clarifies that the addition of IC 6-6-5-5.5 by P.L. 98-1989 only applies before the repeal of IC 6-6-5-5.5.

Effective Date: July 1, 2017

Code: IC 6-6-5-0.1

Enrolled Act: HEA 1491, SEC. 19

Summary: Exempts certain vehicles from the vehicle excise tax (the new name for the motor vehicle excise tax), such as those used for official business by the state, a municipal corporation, and so on, or held in the inventory by a dealer. Language was moved from IC 6-6-5-1.

Effective Date: July 1, 2017

Code: IC 6-6-5-0.5

Enrolled Act: HEA 1491, SEC. 20

Summary: Provides that the definitions of IC 9-13-2 apply unless noted in subsection (b). Moves certain definitions around within the statute. Eliminates definitions for "mobile home," "bureau," "motor home," "trailer," and "license branch." Adds definition for "light truck," meaning a truck with a declared gross weight of eleven thousand pounds or less. Removes language regarding which vehicles are not subject to the vehicle excise tax, which was added to IC 6-6-5-0.5 instead.

Effective Date: July 1, 2017

Code: IC 6-6-5-1

Enrolled Act: HEA 1491, SEC. 21

Summary: Clarifies which vehicles are subject to the vehicle excise tax. Clarifies that the tax is due when registration fees are paid each year.

Effective Date: July 1, 2017

Code: IC 6-6-5-2

Enrolled Act: HEA 1491, SEC. 22

Summary: Clarifies which vehicles are subject to the vehicle excise tax. Requires the Bureau to adopt rules to determine the value of vehicles subject to the tax as the basis for measuring the vehicle excise tax. Moves the classification of vehicles language from IC 6-6-5-4 to this section. Specifies that the age of a vehicle is determined by subtracting the model year from the current calendar year. Moves the language regarding tax schedule for vehicle types from IC 6-6-5-5 to this section.

Effective Date: July 1, 2017

Code: IC 6-6-5-3

Enrolled Act: HEA 1491, SEC. 23

Summary: Creates new excise tax amounts for trailers registered with a declared gross weight of nine thousand pounds or less, motor driven cycles, mini-trucks, military vehicles, and vehicles that were originally manufactured before January 1, 1981.

Effective Date: July 1, 2017

Code: IC 6-6-5-3.5

Enrolled Act: HEA 1491, SEC. 24

Summary: Repeals statute describing classification plan for vehicles. The language of the statute is now incorporated into IC 6-6-5-3 per SEC. 23 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-4

Enrolled Act: HEA 1491, SEC. 25

Summary: Removes language regarding tax schedule for vehicle types and how tax is imposed; the language is now incorporated into IC 6-6-5-3 per SEC. 23 of HEA 1491. Fixes references to motor vehicle excise tax when previous references mentioned “annual excise tax.”

Effective Date: July 1, 2017

Code: IC 6-6-5-5

Enrolled Act: HEA 1491, SEC. 26

Summary: Changes reference of section 5 due to amendments made elsewhere in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-5.2

Enrolled Act: HEA 1491, SEC. 27

Summary: Repeals statute imposing vehicle excise tax on trailers; the language is now incorporated into IC 6-6-5-3.5 per SEC. 24 of HEA 1491.

Effective Date: July 1, 2017
Code: IC 6-6-5-5.5
Enrolled Act: HEA 1491, SEC. 28

Summary: Repeals statute imposing vehicle excise tax on motor driven cycles; the language is now incorporated into IC 6-6-5-3.5 per SEC. 24 of HEA 1491.

Effective Date: July 1, 2017
Code: IC 6-6-5-5.6
Enrolled Act: HEA 1491, SEC. 29

Summary: Repeals statute imposing vehicle excise tax on mini-trucks; the language is now incorporated into IC 6-6-5-3.5 per SEC. 24 of HEA 1491.

Effective Date: July 1, 2017
Code: IC 6-6-5-5.7
Enrolled Act: HEA 1491, SEC. 30

Summary: Repeals statute providing the date of payment of the vehicle excise tax; the language is now incorporated into IC 6-6-5-2 per SEC. 22 of HEA 1491. Language permitting a voucher from the department showing excise tax paid to be accepted by the bureau as proof of payment was not replaced.

Effective Date: July 1, 2017
Code: IC 6-6-5-6
Enrolled Act: HEA 1491, SEC. 31

Summary: Removes definition of “passenger motor vehicle” and “truck.” Replaces the term “truck” with “light truck,” and “vehicles” with “passenger motor vehicle.”

Effective Date: July 1, 2017
Code: IC 6-6-5-6.7
Enrolled Act: HEA 1491, SEC. 32

Summary: Removes language regarding due date of the vehicle excise tax. Clarifies that a vehicle that is “otherwise disposed of” in a registration year may be subject to a credit. The credit has been changed to one-twelfth (1/12th) of each full or partial calendar month that has elapsed in the registrant’s annual registration year before the date sale instead of eight and thirty-three hundredths percent (8.33%). Clarifies that the calculation is not just the date of sale or destruction, but date the vehicle was otherwise disposed.

Effective Date: July 1, 2017
Code: IC 6-6-5-7.2
Enrolled Act: HEA 1491, SEC. 33

Summary: Specifies that the refund amount of vehicle excise tax must be at least four dollars (\$4) in order to claim a refund. Changes reference of eight and thirty-three hundredths percent (8.33%) to one-twelfth (1/12th) regarding the prorated amount of refund one may claim. Adds a three dollar (\$3) fee to cover costs of the refund, which shall be deposited in the commission fund by the bureau.

Effective Date: July 1, 2017

Code: IC 6-6-5-7.4
Enrolled Act: HEA 1491, SEC. 34

Summary: Fixes reference to vehicle excise tax when previous references mentioned “motor vehicle excise tax.”

Effective Date: July 1, 2017
Code: IC 6-6-5-7.7
Enrolled Act: HEA 1491, SEC. 35

Summary: Repeals statute providing requirement that registration forms have space for an applicant’s social security or federal tax identification number and other information.

Effective Date: July 1, 2017
Code: IC 6-6-5-8
Enrolled Act: HEA 1491, SEC. 36

Summary: Fixes reference to vehicle excise tax when previous references mentioned “annual license excise tax” or “excise tax.”

Effective Date: July 1, 2017
Code: IC 6-6-5-9
Enrolled Act: HEA 1491, SEC. 37

Summary: Repeals statute providing that a registration without payment of the vehicle excise tax is void, and all evidence of registration shall be taken from the owner until they pay ten dollars (\$10).

Effective Date: July 1, 2017
Code: IC 6-6-5-12
Enrolled Act: HEA 1491, SEC. 38

Summary: Clarifies language regarding the Bureau contracting with a collection agency.

Effective Date: July 1, 2017
Code: IC 6-6-5-13
Enrolled Act: HEA 1491, SEC. 39

Summary: Rewords language regarding the vehicle excise tax and its relation to average property tax rates.

Effective Date: July 1, 2017
Code: IC 6-6-5-14
Enrolled Act: HEA 1491, SEC. 40

Summary: Fixes reference to vehicle excise tax when previous references mentioned “annual license excise tax” or “excise tax.”

Effective Date: July 1, 2017
Code: IC 6-6-5-15
Enrolled Act: HEA 1491, SEC. 41

Summary: Exempts certain vehicles from the commercial motor vehicle excise tax, such as those used for official business by the state, a municipal corporation, and so on, or held in the inventory by a dealer. Language was moved from IC 6-6-5.5-2.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-0.5

Enrolled Act: HEA 1491, SEC. 66

Summary: Provides that the definitions of IC 9-18.1 apply unless noted elsewhere in this section. Moves and makes alterations to certain definitions within the statute. Eliminates other definitions defined elsewhere in IC 9-18.1.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-1

Enrolled Act: HEA 1491, SEC. 67

Summary: Repeals statute defining what vehicles are not subject to the commercial motor vehicle excise tax; the language is now incorporated into IC 6-6-5.5-0.5 per SEC. 66 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-2

Enrolled Act: HEA 1491, SEC. 68

Summary: Clarifies which vehicles are subject to the commercial vehicle excise tax. Fixes reference to the commercial vehicle excise tax where “tax” had been used before. Removes language regarding commercial vehicles subject to the commercial vehicle excise tax not being subject to personal property or ad valorem taxes. Specifies that the commercial vehicle excise tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-3

Enrolled Act: HEA 1491, SEC. 69

Summary: Fixes reference to commercial vehicle excise tax where “annual excise tax” had been used before. Changes reference to IC 9-18.1 from IC 9-18. Removes language stating which vehicles are subject to the commercial vehicle excise tax, which has been moved to IC 6-6-5.5-3 per SEC. 69 of HEA 1491. Rewords the remainder of the statute as a result of amendments to this and other statutes in HEA 1491 without making substantive changes.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-7

Enrolled Act: HEA 1491, SEC. 70

Summary: Repeals statute regarding payment of the commercial vehicle excise tax, which is now addressed elsewhere in the chapter as a result of amendments to other statutes in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-8

Enrolled Act: HEA 1491, SEC. 71

Summary: Repeals statute regarding payment of the commercial vehicle excise tax on permanent semitrailers, which is now addressed elsewhere in the chapter as a result of amendments to other statutes in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-9

Enrolled Act: HEA 1491, SEC. 72

Summary: Changes reference from IC 9-18 to IC 9-18.1. Specifies that the bureau may establish a schedule instead of adopting rules for the purposes of creating registration dates.

Effective Date: Upon Passage

Code: IC 6-6-5.5-9

Enrolled Act: HEA 1492, SEC. 12

Summary: Notes that reference to IC 9-18-2-4.6 is valid until its expiration.

Effective Date: Upon Passage

Code: IC 6-6-5.5-10

Enrolled Act: HEA 1492, SEC. 13

Summary: Removes reference to IC 6-6-5-8, which was repealed in SEC. 71 in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-11

Enrolled Act: HEA 1491, SEC. 73

Summary: Changes reference of section 3(b) to 3(c) due to amendments made by SEC. 69 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-17

Enrolled Act: HEA 1491, SEC. 74

Summary: Updates the reference dates for which an aircraft may be registered without paying the state sales tax if certain requirements are met.

Effective Date: Upon passage

Code: IC 6-6-6.5-25

Enrolled Act: SEA 515, SEC. 19

Summary: Changes the aviation fuel excise tax rate from ten cents (\$0.10) to twenty cents (\$0.20).

Effective Date: July 1, 2017

Code: IC 6-6-13-6

Enrolled Act: HEA 1002, SEC. 56

Summary: Changes the distribution scheme of the aviation fuel excise tax, so that half the revenue collected is distributed in the general fund and half is distributed in the airport development grant fund, as opposed to all revenue being distributed in the general fund.

Effective Date: July 1, 2017

Code: IC 6-6-13-15

Enrolled Act: HEA 1002, SEC. 57

Summary: Changes the amounts of the fees charged for alternative fuel decals.

Effective Date: July 1, 2017

Code: IC 6-6-14-4

Enrolled Act: HEA 1002, SEC. 58

Summary: Provides that alternative fuel decals effective from April 1, 2017, through March 31, 2018, remain valid through March 31, 2018 without having to pay any additional fees. This is in reference to SECTION 58 of HEA 1002, which changes the amounts of the fees charged for alternative fuel decals.

Effective Date: July 1, 2017

Code: Non-code (affects IC 6-6-14)

Enrolled Act: HEA 1002, SEC. 105

MISCELLANEOUS TAXES (IC 6-8)

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 6-8-5-1

Enrolled Act: HEA 1520, SEC. 53

Summary: Defines the National Basketball Association and affiliates as an “eligible entity” for IC 6-8-12.

Effective Date: July 1, 2017

Code: IC 6-8-12-1

Enrolled Act: SEA 515, SEC. 20

Summary: Adds to the list of “eligible events” for IC 6-8-12 an event comprising NBA All-Star Weekend conducted by an eligible entity described in section 1(3) of this chapter, including the NBA All-Star Game, All-Star Saturday Night, Rising Stars Challenge, Celebrity Game, D-League All-Star Game, and additional events as the NBA may establish.

Effective Date: July 1, 2017

Code: IC 6-8-12-2

Enrolled Act: SEA 515, SEC. 21

Summary: Clarifies that salaries and wages paid to employees of the National Basketball Association and its affiliates that are ordinarily subject to taxation under: (1) IC 6-3-1 through IC 6-3-7; and (2) IC 6-3.6; are subject to income taxation regardless of whether the salaries and wages are paid in connection with an eligible event, holding an eligible event in Indiana, or making a preparatory advance visit to Indiana in connection with an eligible event.

Effective Date: July 1, 2017

Code: IC 6-8-12-3

Enrolled Act: SEA 515, SEC. 22

TAX ADMINISTRATION (IC 6-8.1)

Summary: Fixes references to repealed statutes.

Effective Date: January 1, 2017 (RETROACTIVE)

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1181, SEC. 30

Summary: Fixes references to repealed statutes (appears in multiple bills).

Effective Date: January 1, 2017 (RETROACTIVE)

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1491, SEC. 84

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-3-1

Enrolled Act: HEA 1491, SEC. 85

Summary: Provides that the department shall adopt rules, guidelines, or other instructions that set forth the procedures that department employees are required to follow in sending a document that provides notice to a taxpayer by mail under any of the methods described in IC 6-8.1-3-11(b). The procedures must include at least the following instructions:

- (1) The date contained in the document must not precede the date of the mailing.
- (2) Each mailing of a document must be recorded in department records, noting the date and time of the mailing.

Effective Date: July 1, 2017

Code: IC 6-8.1-3-11

Enrolled Act: SEA 440, SEC. 2

Summary: Provide that in the case of a notice to a taxpayer that establishes a deadline for the taxpayer to act or respond, the document mailed or delivered to the taxpayer that provides the notice must contain:

- (1) the date by which the taxpayer must act or respond; and
 - (2) a statement of the consequences of the taxpayer's failure to do so;
- in a clear and conspicuous manner within the body of the document.

Effective Date: July 1, 2017

Code: IC 6-8.1-3-11.2

Enrolled Act: SEA 440, SEC. 3

Summary: Directs that the department study its record retention for correspondence received during its audit/investigation and administrative hearing processes. Further requires the department to submit electronically a report relating to the department’s record retention practices. The report must detail a plan for record retention as well as estimates of the timing and

cost of implementation of the plan. Requires the interim study committee on fiscal policy to hold at least one public hearing at which the department presents the results of the report.

Effective Date: Upon passage

Code: Non-code (affects IC 6-8.1)

Enrolled Act: SEA 440, SEC. 4

Summary: Changes reference from IC 9-18 to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 6-8.1-4-4

Enrolled Act: HEA 1492, SEC. 14

Summary: Changes references from “IC 6-6-5-5 and IC 6-6-5-6” to “IC 6-6-5.”

Effective Date: Upon Passage

Code: IC 6-8.1-5-2

Enrolled Act: HEA 1491, SEC. 86

Summary: Rephrases language within the statute; no substantive changes.

Effective Date: Upon Passage

Code: IC 6-8.1-5-2

Enrolled Act: HEA 1492, SEC. 15

Summary: Adds “an employee of the legislative services agency to carry out the responsibilities of the legislative services agency under IC 2-5-1.1-7 or another law” to the list of persons to whom certain confidential taxpayer information may be disclosed for solely official purposes.

Effective Date: July 1, 2017

Code: IC 6-8.1-7-1

Enrolled Act: HEA 1470, SEC. 7

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-7-1

Enrolled Act: HEA 1491, SEC. 87

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-9-1

Enrolled Act: HEA 1491, SEC. 88

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-9-3

Enrolled Act: HEA 1491, SEC. 89

Summary: Provides that the department of state revenue has the authority to collect for the state or claimant agency (as defined in IC 6-8.1-9.5-1) delinquent accounts, charges, fees, loans, taxes, or other indebtedness due to a unit of local government that has an interlocal agreement with a

clearinghouse that: is established under IC 6-8.1-9.5-3.5 and has a formal agreement with the department for central debt collection.

Effective Date: January 1, 2018

Code: IC 6-8.1-9-14

Enrolled Act: SEA 515, SEC. 23

Summary: Expands the definition of “claimant agency” for purposes of the refund set off to include a unit of local government that has an interlocal agreement with a clearinghouse established under IC 6-8.1-9.5-3.5. Also defines a "unit of local government" means a county, city, town, township, and any other political subdivision, commission, or agency created under Indiana law as well as a school corporation under IC 20.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-1

Enrolled Act: SEA 515, SEC. 24

Summary: Prescribes the application and time requirements for claimant agencies to file to obtain a set off from the department. The department shall prescribe the form of and the contents of the application.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-3

Enrolled Act: SEA 515, SEC. 25

Summary: Provides that the department may enter into a contract with a nonprofit entity organized in Indiana that represents units of local government exclusively in Indiana to establish a clearinghouse for purposes related to the offset of tax refunds on behalf of local governments. Provides that the clearinghouse must register with the department and other requirements related to interlocal agreements pertaining to the clearinghouse.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-3.5

Enrolled Act: SEA 515, SEC. 26

Summary: Provides that a unit of local government may not submit a debt for a set off of a tax refund under IC 6-8.1-9.5-3(a)(2) unless the unit of local government first complies with the requirements of this section. Establishes written notice requirements for the local unit of government to be able to have a refund set off. Establishes rights for a debtor to protest a proposed tax refund offset and procedures for the protest. Provides that a unit of government that fails to comply with the requirements of this section is liable to the debtor for any tax refund set off and applied to the taxpayer’s debt to the local unit of government..

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-3.7

Enrolled Act: SEA 515, SEC. 27

Summary: Provides that if a claimant agency described in IC 6-8.1-9.5-1(1)(A) receives written notice that a debtor intends to contest its claim to a debt and set off, the claimant agency shall hold a hearing under IC 4-21.5-3. Provides that if a unit of local government receives written notice that a debtor intends to contest the claim to a debt and set off following the notice provided IC 6-8.1-9.5-5, the claimant agency shall hold a hearing under section 3.7(d) of this

chapter. If a hearing was previously held on the debtor's protest under section 3.7(d) of this chapter, the hearing under this subsection shall be conducted as a rehearing of the unit of local government's written decision.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-7

Enrolled Act: SEA 515, SEC. 28

Summary: Provides that the department may charge a debtor a fee of 15% of any debts collected under this chapter as a collection fee for the department's services, not including any local collection assistance fees charged under IC 6-8.1-9.5-10(b). Provides that in the event of a debt collected for a local unit of government, a local collection assistance fee not to exceed \$20 shall be imposed on each debt submitted by the local unit of government and collected through a set off under this chapter. The board of the nonprofit organization that operates the clearinghouse registered under IC 6-8.1-9.5-3.5 shall determine the amount of the fee by resolution.

Notwithstanding any law concerning delinquent accounts, charges, fees, loans, taxes, or other indebtedness, the local collection assistance fee shall be added to the amount due the claimant agency when the collection is made, not including any fee charged by the department under IC 6-8.1-9.5-10(a). A fee collected under this subsection shall be distributed by the department to the nonprofit entity with which the department has entered into a contract under IC 6-8.1-9.5-3.5(b).

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-10

Enrolled Act: SEA 515, SEC. 29

Summary: Establishes that priority in multiple claims to refunds allowed to be set off under IC 6-8.1-9.5 be in the following order:

- (1) Department of state revenue.
- (2) Child support bureau.
- (3) Department of workforce development.
- (4) Family and social services administration for claims concerning the Temporary Assistance for Needy Families program (TANF).
- (5) Family and social services administration for claims concerning the federal Supplemental Nutrition Assistance program (SNAP).
- (6) Family and social services administration for claims concerning the Child Care and Development Fund (CCDF).
- (7) Approved postsecondary educational institutions (as defined in IC 21-7-13-6).
- (8) Office of judicial administration for claims concerning the judicial technology and automation project fund.
- (9) A claimant agency described in section 1(1)(A) of this chapter:
 - (A) that is not listed in subdivisions (1) through (8); and
 - (B) that enters into a formal agreement with the department under IC 6-8.1-9-14(d) after December 31, 2017.

The priority of multiple claims of claimant agencies in this subsection must be in the order in time that a claimant agency entered into a formal agreement with the department.

- (10) United States Internal Revenue Service.

(11) A claimant agency described in section 1(1)(A) of this chapter that is not identified in the order priority under subdivisions (1) through (9). The priority of multiple claims of claimant agencies in this subsection must be in the order in time that a claimant agency has filed a written notice with the department of its intention to effect collection through a set off under this chapter.

(12) A claimant agency described in section 1(1)(B) of this chapter. The priority of multiple claims of claimant agencies in this subsection must be in the order in time that the clearinghouse representing the claimant agency files an application on behalf of the claimant agency to effect collection through a set off under this chapter.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: SEA 515, SEC. 30

Summary: Provides that notwithstanding IC 6-8.1-7 or any other provision of law prohibiting disclosure of a taxpayer's records or information, all information exchanged among the department, the claimant agency, a clearinghouse registered under IC 6-8.1-9.5-3.5 and the debtor necessary to accomplish the purpose of this chapter is lawful.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-13

Enrolled Act: SEA 515, SEC. 31

Summary: Makes technical changes to statutory cites related to corporate dissolution or withdrawal from Indiana.

Effective Date: January 1, 2018

Code: IC 6-8.1-10-9

Enrolled Act: SEA 443, SEC. 2

Summary: Adds a provision related to violation of terms of permits, license plates, cab card or other credentials to civil penalties. Adds a provision related to civil penalties for operating with an expired permit, license plate, cab card, or other credential. Adds “under IC 6-8.1-4-4” after “other credential.”

Effective Date: July 1, 2017

Code: IC 6-8.1-10-13

Enrolled Act: HEA 1002, SEC. 59

INNKEEPERS AND OTHER LOCAL TAXES (IC 6-9)

Summary: Replaces the word “distributed” with the word “transferred” regarding monthly transfer by the auditor of state to the West Baden Springs historic hotel preservation and maintenance fund.

Effective Date: Upon Passage

Code: IC 6-9-45.5-12

Enrolled Act: SEA 64, SEC. 1

ALCOHOL AND TOBACCO (IC 7.1)

Summary: Creates requirements for retailer's permit for a restaurant regarding carryout alcoholic beverages. After receiving an application for carryout privileges, the Alcohol and Tobacco Commission can require that a financial statement submitted by an applicant be audited by a CPA, and verify the information with the cooperation of the Department of Revenue. The Commission may also disclose information with the Department submitted by an applicant to verify the accuracy of the gross retail income from sales of alcoholic beverages. The Department may also provide the Commission with confidential taxpayer information, notwithstanding the requirements of IC 6-8.1-7-1, which the Commission may disclose in any administrative or judicial proceeding to revoke a permit.

Effective Date: Upon Passage

Code: IC 7.1-3-20-9.5

Enrolled Act: HEA 1496, SEC. 11

Summary: Repeals statute that required an e-liquid retailer, distributor, and manufacturer that mixes, bottles, or sells e-liquid in Indiana before July 1, 2015 to obtain a distributor's license from the Department for other tobacco product taxes before July 1, 2016.

Effective Date: Upon Passage

Code: IC 7.1-7-5-1

Enrolled Act: SEA 1, SEC. 28

Summary: Creates new statute that requires an e-liquid retailer, distributor, and manufacturer that mixes, bottles, or sells e-liquid to obtain a distributor's license from the Department for other tobacco product taxes only if they do not have a valid e-liquid manufacturing permit issued under IC 7.1-7-4.

Effective Date: Upon Passage

Code: IC 7.1-7-5-1.1

Enrolled Act: SEA 1, SEC. 29

UTILITIES AND TRANSPORTATION – GENERAL (IC 8)

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 8-10-1-27

Enrolled Act: HEA 1520, SEC. 54

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 8-14.5-6-12

Enrolled Act: HEA 1520, SEC. 55

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 8-21-9-31

Enrolled Act: HEA 1520, SEC. 56

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 8-22-3-17

Enrolled Act: HEA 1520, SEC. 57

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 8-22-3-18.1

Enrolled Act: HEA 1520, SEC. 58

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 8-22-3.7-21

Enrolled Act: HEA 1520, SEC. 59

Summary: Adds Hendricks County as an “eligible county” for purposes of local income tax referenda related to public transportation funding.

Effective Date: July 1, 2017

Code: IC 8-25-1-4

Enrolled Act: HEA 1129, SEC. 27

Summary: Provides that certain requirements related to local income tax referenda related to public transportation funding do not apply to Hendricks County.

Effective Date: July 1, 2017

Code: IC 8-25-2-1

Enrolled Act: HEA 1129, SEC. 28

Summary: Adds Hendricks County to the list of counties related to local income taxes for public transportation projects.

Effective Date: July 1, 2017

Code: IC 8-25-2-1

Enrolled Act: HEA 1129, SEC. 29

Summary: Authorizes the fiscal body of the Guilford Township in Hendricks County to pass a resolution to place on the ballot a local public question on whether the township fiscal body should be required to fund and carry out a public transportation project in the township. Sets forth that the limitations for townships in other eligible counties do not apply to Hendricks County.

Effective Date: July 1, 2017

Code: IC 8-25-6-2

Enrolled Act: HEA 1129, SEC. 30

MOTOR CARRIER REGULATION (IC 8-2.1)

Summary: Specifies to whom a subsection is referring, but no substantive change.

Effective Date: Upon Passage
Code: IC 8-2.1-19.1-8
Enrolled Act: HEA 1181, SEC. 38

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1 to note it will be valid after December 31, 2016.

Effective Date: Upon Passage
Code: IC 8-2.1-24-28
Enrolled Act: HEA 1492, SEC. 16

Summary: Creates a new chapter allowing the Indiana Department of Transportation (INDOT) to create a “weigh-in-motion pilot program.” INDOT may enter into any agreements necessary to carry out the chapter, which may include the Department of Revenue for purposes of administering the Oversize/Overweight Permitting Program.

Effective Date: July 1, 2017
Code: IC 8-2.1-28
Enrolled Act: HEA 1002, SEC. 60

MOTOR VEHICLES – GENERAL PROVISIONS (IC 9-13)

Summary: Changes definition of “bus” to be 9 passengers, including the driver, instead of 10.

Effective Date: July 1, 2017
Code: IC 9-13-2-17
Enrolled Act: HEA 1491, SEC. 98

Summary: Repeals definition of “commercial vehicle,” which is still defined (but differently) in IC 9-18.1-13.

Effective Date: Upon Passage
Code: IC 9-13-2-31.5
Enrolled Act: HEA 1492, SEC. 22

Summary: Specifies that “lumber” does not fall under the definition of a “farm product.”

Effective Date: July 1, 2017
Code: IC 9-13-2-54
Enrolled Act: HEA 1447, SEC. 1

Summary: Rewords definition of “farm wagon” without making substantive changes, except to remove language including within the definition vehicles where there is incidental transportation of farm supplies or farm implements at the same time it is used for the transportation of an individual.

Effective Date: July 1, 2017
Code: IC 9-13-2-60
Enrolled Act: HEA 1491, SEC. 99

Summary: Specifies “bark, logs, sawdust, [and] wood chips” are items that if hauled, deliver, or otherwise carried by a tractor-semitrailer would qualify for an “overweight divisible load.” Clarifies that “gross vehicle weight” when statute previously used the term “weigh.” Specifies that if hauling “bark, logs, sawdust, wood chips, or agricultural commodities” from “the point of harvest to the point of first destination,” the gross vehicle weight may not be more than 97,000 pounds.

Effective Date: July 1, 2017

Code: IC 9-13-2-120.7

Enrolled Act: HEA 1447, SEC. 2

Summary: Changes definition of “private bus” to be 13 passengers, including the driver, instead of 14.

Effective Date: July 1, 2017

Code: IC 9-13-2-133

Enrolled Act: HEA 1491, SEC. 100

Summary: Fixes reference in definition of “vehicle.”

Effective Date: July 1, 2017

Code: IC 9-13-2-196

Enrolled Act: HEA 1491, SEC.101

Summary: Changes reference from IC 9-18.1-4 to IC 9-18.1-14.

Effective Date: July 1, 2017

Code: IC 9-13-2-196

Enrolled Act: HEA 1492, SEC. 25

CERTIFICATES OF TITLE (IC 9-17)

Summary: Changes the distribution scheme for fees collected for certificates of title.

Effective Date: July 1, 2017

Code: IC 9-17-2-14.5

Enrolled Act: HEA 1491, SEC. 102

Summary: Changes the distribution scheme for administrative penalties collected for failures to apply for a certificate of title.

Effective Date: July 1, 2017

Code: IC 9-17-2-14.7

Enrolled Act: HEA 1491, SEC. 103

Summary: Changes the distribution scheme for fees collected for duplicate certificates of title.

Effective Date: July 1, 2017

Code: IC 9-17-3-2

Enrolled Act: HEA 1491, SEC. 104

Summary: Specifies that after a person delivers a certificate of title to a purchaser or transferee, the person may deliver the certificate of registration of the vehicle to the bureau (and thus the department in the case of commercial vehicles) under IC 9-18.1-4-6 to have the transfer of ownership of the vehicle indicated in the records of the bureau.

Effective Date: July 1, 2017

Code: IC 9-17-3-3.4

Enrolled Act: SEA 130, SEC. 1

Summary: Changes requirements for due diligence for agency assuring sale of vehicle by providing that an order, process, statute, or operation may substitute for proof of ownership under IC 9-17-2-4, but the applicant must comply with IC 9-17 to receive a certificate of title.

Effective Date: July 1, 2017

Code: IC 9-17-3-5

Enrolled Act: HEA 1491, SEC. 105

Summary: Removes reference to state inheritance tax regarding transfer of interest in a vehicle.

Effective Date: July 1, 2017

Code: IC 9-17-3-9

Enrolled Act: HEA 1520, SEC. 60

Summary: Slight rewording of statutory language.

Effective Date: Upon Passage

Code: IC 9-17-4-4.5

Enrolled Act: HEA 1491, SEC. 106

MOTOR VEHICLE REGISTRATION (IC 9-18.1)

Summary: Provides that a person desiring to register a vehicle must include their municipality in addition to their county and township on their application.

Effective Date: July 1, 2017

Code: IC 9-18.1-3-1

Enrolled Act: HEA 1491, SEC. 109

Summary: Adds a requirement that not more than 30 days after a transfer of ownership of a registered vehicle, the person transferring ownership of the vehicle may deliver the certificate of registration of the vehicle and proof of the transfer of ownership of the vehicle to the bureau. Upon receipt of the certificate of registration and proof of transfer, the bureau shall indicate in the records of the bureau that the person has transferred ownership of the vehicle. Provides that a copy of a certificate of title endorsed under IC 9-17-3-3.4 constitutes proof of transfer of ownership.

Effective Date: July 1, 2017

Code: IC 9-18.1-4-6

Enrolled Act: SEA 130, SEC. 2

Summary: Slight rewording of statutory language.

Effective Date: July 1, 2017

Code: IC 9-18.1-4-6

Enrolled Act: HEA 1491, SEC. 110

Summary: Changes the distribution scheme for fees collected for registration of not-for-hire buses.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-4

Enrolled Act: HEA 1491, SEC. 113

Summary: Clarifies that the fees collected for trailer registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-8

Enrolled Act: HEA 1002, SEC. 84

Summary: Clarifies that the fees collected for the registration of trucks, tractors used with a semitrailer, or for-hire buses under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-9

Enrolled Act: HEA 1002, SEC. 85

Summary: Clarifies that the fees collected for the registration of semitrailers under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section. Removes fee to renew permanent registration. Instead, in order to renew, all applicable excise taxes must be paid on an annual basis.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-10

Enrolled Act: HEA 1002, SEC. 86

Summary: Creates a new statute, describing how the fees collected for the registration of trailers, trucks, tractors used with a semitrailer, for-hire buses, or semitrailers under the International Registration Plan during each state fiscal year are to be deposited. The first \$125,000 must be deposited in the state police building account, and any remaining amounts are to be deposited in the motor vehicle highway account.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-10.5

Enrolled Act: HEA 1002, SEC. 87

Summary: Creates a new statute, instituting a \$150 supplemental fee on each electric vehicle and a \$50 supplemental fee on each hybrid vehicle required to be registered, and effective January 1, 2018. Defines both electric vehicle and hybrid vehicle. Specifies that the fees will be

raised in 2023 and every fifth year thereafter by the bureau. Specifies that the fee will be deposited in the local road and bridge matching grant fund.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-12

Enrolled Act: HEA 1002, SEC. 88

Summary: Changes the distribution scheme for fees collected for registration of recovery vehicles.

Effective Date: July 1, 2017

Code: IC 9-18.1-6-4

Enrolled Act: HEA 1491, SEC. 117

Summary: Rephrases the statute providing for a \$15 penalty for persons failing to register or renew (or providing full payment for registration or renewal) of a vehicle.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-5

Enrolled Act: HEA 1491, SEC. 124

Summary: Changes the distribution scheme for fees collected for transferring vehicle registration to another vehicle.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-6

Enrolled Act: HEA 1491, SEC. 125

Summary: Changes the distribution scheme for fees collected for replacing a license plate that was lost or stolen.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-8

Enrolled Act: HEA 1491, SEC. 126

Summary: Changes the distribution scheme for fees collected for amending a registration.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-9

Enrolled Act: HEA 1491, SEC. 127

Summary: Changes the distribution scheme for fees collected for applying for a different license plate.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-10

Enrolled Act: HEA 1491, SEC. 128

Summary: Changes the distribution scheme for fees collected for temporary vehicle registration permits.

Effective Date: July 1, 2017

Code: IC 9-18.1-12-2

Enrolled Act: HEA 1491, SEC. 129

Summary: Changes the distribution scheme for fees collected for temporary delivery permits.

Effective Date: July 1, 2017

Code: IC 9-18.1-12-3

Enrolled Act: HEA 1491, SEC. 130

Summary: Notes that reference to IC 9-18 is valid until its expiration.

Effective Date: Upon Passage

Code: IC 9-18.1-13-2

Enrolled Act: HEA 1492, SEC. 27

Summary: Changes reference from IC 9-29-5 to IC 9-18.1-5.

Effective Date: Upon Passage

Code: IC 9-18.1-13-3

Enrolled Act: HEA 1492, SEC. 28

Summary: Notes that reference to IC 9-18-2-4.6 is valid until its expiration.

Effective Date: Upon Passage

Code: IC 9-18.1-13-7

Enrolled Act: HEA 1492, SEC. 29

Summary: Creates a new chapter creating a “transportation infrastructure improvement fee,” which is \$15 and is to be paid on an annual basis by the owner of a motor vehicle registered in Indiana; however, it does not apply to trailers or semitrailers, or trucks, tractors used with a semitrailer, or for-hire buses, with a declared gross weight greater than 26,000 pounds. This fee must be paid upon registration and when renewing the vehicle.

Effective Date: July 1, 2017

Code: IC 9-18.1-15

Enrolled Act: HEA 1002, SEC. 89

SIZE AND WEIGHT REGULATION (IC 9-20)

Summary: Specifies that “person” has the same meaning as IC 9-13-2-124. Further specifies that a person, who may not cause or knowingly permit to be operated or moved upon a highway a vehicle or combination of vehicles of a size or weight exceeding the limitations provided in Article 20, now includes an owner of a carrier, a shipper, or another party, instead of just a vehicle.

Effective Date: July 1, 2017

Code: IC 9-20-1-2

Enrolled Act: HEA 1447, SEC. 3

Summary: Broadens scope of action under IC 9-20-1 subject to criminal penalties of IC 9-20-1. Provides that the bureau may not access points under the point system for a Class C infraction under IC 9-20-1.

Effective Date: January 1, 2016 (RETROACTIVE)

Code: IC 9-20-1-4
Enrolled Act: HEA 1447, SEC. 4

Effective Date: July 1, 2017
Code: IC 9-20-1-4
Enrolled Act: HEA 1447, SEC. 4

Summary: Changes reference from IC 9-18-13-5 to IC 9-18.1-6-5 regarding recovery vehicles.
Effective Date: Upon Passage
Code: IC 9-20-2-3
Enrolled Act: HEA 1492, SEC. 30

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1.
Effective Date: Upon Passage
Code: IC 9-20-5-8
Enrolled Act: HEA 1492, SEC. 31

Summary: Specifies that the chapter regarding special and emergency permits does not apply to an overweight permit for transportation of raw milk under section 7 of the chapter.
Effective Date: July 1, 2017
Code: IC 9-20-6-1
Enrolled Act: HEA 1422, SEC. 2

Summary: Changes the maximum vehicle weight per axle and maximum gross vehicle weight for authorized emergency vehicles.
Effective Date: July 1, 2017
Code: IC 9-20-6-4
Enrolled Act: HEA 1422, SEC. 3

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1 and IC 9-18.5.
Effective Date: Upon Passage
Code: IC 9-20-6-11
Enrolled Act: HEA 1492, SEC. 32

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1.
Effective Date: Upon Passage
Code: IC 9-20-6-12
Enrolled Act: HEA 1492, SEC. 33

Summary: Specifies that a local authority may not adopt or enforce an ordinance that requires an operator of a commercial motor vehicle to obtain a permit from the local authority to operate the commercial motor vehicle within the jurisdiction of the local authority, except as authorized by this chapter or otherwise expressly authorized by statute.

Effective Date: January 1, 2016 (RETROACTIVE)
Code: IC 9-20-6-14
Enrolled Act: HEA 1422, SEC. 4

Summary: Changes the maximum length that a load may extend beyond the bumper and beyond the rear of the vehicle to 4 feet (from 3 feet) and 6 feet (from 4 feet), respectively, on a combination of vehicles especially constructed to transport other vehicles or boats.

Effective Date: July 1, 2017
Code: IC 9-20-9-5
Enrolled Act: HEA 1422, SEC. 5

Summary: Changes the maximum length of a combination of 2 coupled vehicles that is especially constructed to transport other vehicles or boats and a stinger-steered vehicle to 80 feet (from 75 feet).

Effective Date: July 1, 2017
Code: IC 9-20-9-6
Enrolled Act: HEA 1422, SEC. 6

Summary: Changes reference to statute defining “farm wagons” in accordance with changes outlined in SEC. 99 of 1491.

Effective Date: July 1, 2017
Code: IC 9-20-9-8
Enrolled Act: HEA 1491, SEC. 157

Summary: Adds clarifying language that the transportation of a disabled vehicle or combination of disabled vehicles is not subject to penalties if the transportation is from the place where the vehicle became disabled to the nearest appropriate repair facility and has a gross vehicle weight that is equal to or exceeds the gross vehicle weight of the disabled vehicle or combination of disabled vehicles.

Effective Date: July 1, 2017
Code: IC 9-20-9-9
Enrolled Act: HEA 1422, SEC. 7

Summary: Changes reference from IC 9-18-13-5 to IC 9-18.1-6-5 regarding recovery vehicles.

Effective Date: Upon Passage
Code: IC 9-20-9-11
Enrolled Act: HEA 1492, SEC. 34

Summary: Changes reference to statute defining “farm wagons” in accordance with changes outlined in SEC. 99 of 1491.

Effective Date: July 1, 2017
Code: IC 9-20-10-2
Enrolled Act: HEA 1491, SEC. 158

Summary: Changes the tax assessment procedures for the oversize/overweight vehicle permit civil penalty so that it will be assessed by the department in accordance with the procedures

found in IC 6-8.1-5-1. Eliminates the \$500 civil penalty for special weight permits. Removes the word “heavy” from the \$5000 civil penalty language. Changes the protest procedures of the civil penalties so that the assessment comes first, and then a taxpayer may protest, instead of requiring a hearing be held first before an assessment can be made. Adds a section stating that the notice of assessment of a civil penalty is presumptively valid.

Effective Date: July 1, 2017

Code: IC 9-20-18-14.5

Enrolled Act: HEA 1002, SEC. 90

PROPERTY (IC 32)

Summary: Makes changes to the Uniform Fraudulent Transfer Act. The changes could impact the department’s credit interests in certain situations, including bankruptcy proceedings.

Effective Date: July 1, 2017

Code: IC 32-18-2

Enrolled Act: SEA 316, SEC. 1-21

Summary: Provides that an entity exempt from federal income taxation under Section 501 of the Internal Revenue Code may claim title to real property by adverse possession without having paid all taxes and special assessments due on the real property during the period of adverse possession if an adjacent property owned by the entity was exempt from the payment of property taxes and special assessments during the period of adverse possession.

Effective Date: July 1, 2017

Code: IC 32-21-7-1

Enrolled Act: SEA 121, SEC. 1

CIVIL LAW AND PROCEDURE (IC 34)

Summary: Authorizes that the state may purchase insurance to cover the cyber liability of itself or its employees, including a member of a board, a committee, a commission, an authority, or another instrumentality of the state. Any liability insurance so purchased shall be purchased by invitation to and negotiation with providers of insurance and may be purchased with other types of insurance. If such a policy is purchased, the terms of the policy govern the rights and obligations of the state and the insurer with respect to the investigation, settlement, and defense of claims or suits brought against the state or state employees covered by the policy. However, the insurer may not enter into a settlement for an amount that exceeds the insurance coverage without the approval of the governor.

Effective Date: July 1, 2017

Code: IC 34-13-3-20

Enrolled Act: HEA 1318, SEC. 21

Summary: Specifies that a court shall not award attorney’s fees in a class action against the state filed after June 30, 2017 without first conducting a hearing, which may include the presentation of evidence, testimony of expert witnesses, and any other evidence the court requires to make its determination.

Effective Date: July 1, 2017

Code: IC 9-20-10-2

Enrolled Act: HEA 1491, SEC. 189

LOCAL GOVERNMENT (IC 36)

Summary: Excludes local income taxes that are paid by local taxpayers under IC 6-3.6-2-13(3) from the definition of “covered taxes” for a professional sports development area under IC 36-7-31.

Effective Date: January 1, 2018

Code: IC 36-7-31-6

Enrolled Act: SEA 515, SEC. 32

Summary: Defines “gross retail tax base period amount” as the aggregate amount of state gross retail taxes remitted by retail merchants for the calendar year preceding the date on which a district was established and as determined by the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-7

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “gross retail tax increment revenue” as the difference between the aggregate amount of state gross retail taxes remitted by retail merchants for operations within a district during a calendar year and the gross retail tax base amount for that district.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-8

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “local income tax base period amount” as the total amount of local income tax paid by employees employed within a district on wages and salary earned for work in a district for the calendar year preceding the date on which a district was established and as determined by the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5 -9

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “local income tax increment revenue” as the difference between the total amount of local income tax paid by employees employed within a district on wages and salary earned for work in a district during a calendar year and the local income tax base period amount.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-10

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “state income tax base period amount” as the total amount of state income tax paid by on or behalf of employees employed within a district on wages and salary earned for

work in a district for the calendar year preceding the date on which a district was established and as determined by the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-13

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “state income tax increment revenue” as the difference between the total amount of state income tax paid by or on behalf of employees employed within a district on wages and salary earned for work in a district during a calendar year and the state income tax base period amount.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-14

Enrolled Act: HEA 1144, SEC. 10

Summary: Creates a rail transit development corridor consisting of the area within five-tenths of a mile of the Chicago to South Bend line and Hammond to Dyer line that are part of Northern Indiana Commuter or South Bend railway. The Hammond to Dyer line will include the West Lake corridor project once the preferred alignment has been determined. Requires the northwest Indiana regional development authority to submit a map of the corridor to the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-15

Enrolled Act: HEA 1144, SEC. 10

Summary: Authorizes the creation of transit development district. Provides that only one district may be established for each train station or regular train stop. Specifies the size and other requirement relating to the establishment and expansion of such districts. Requires that the district terminate at the earlier of the end of the year in which all financing obligations entered into under IC 36-7.5-4.5 for a project within a district are satisfied or June 30, 2047.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-17

Enrolled Act: HEA 1144, SEC. 10

Summary: Provides that the northwest Indiana regional development authority shall create a south shore improvement and development fund for each district located in a member county. Provides that the redevelopment commission for a cash participant county shall establish a south shore improvement and development fund for each district located in a cash participant county. Provides that the funds established for each district will receive local income tax increment revenues from the state and property tax increment revenues from the county auditor and that are attributable to the district.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-20

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires a development authority to supply a certified copy of the resolution establishing a district, along with the street names and range of street numbers of each street in the district, to the department and to each redevelopment commission with a tax allocation area within the district. Requires the northwest Indiana regional development authority or redevelopment commission for cash-participant counties to provide a list of employers and retail merchants in the district. The list must be updated before July 1 of each year.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-24

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires that employers operating in a district report annually information that the department determines necessary to calculate state income tax increment revenue and local income tax increment revenue. Provides that the department may request from employers the names and addresses of all persons employed by the employer in the district, information concerning wages earned for work performed in the district, and any other information required by the department. Requires the department to use best information available if an employer fails to provide required information.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-25

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires that retail merchants operating in a district report annually information that the department determines necessary to calculate gross retail tax increment revenue and local income tax increment revenue. Provides that the department may request from the development and any political subdivision in which all or part of a district is located the names of retail merchants in the district, along with any other information required by the department. Provides that the department may request a political subdivision to provide information related to permits issued by the political subdivision. Requires the department to use best information available if an employer fails to provide required information.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-26

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires the treasurer of state to establish a local income tax increment fund and an account for each district. Requires that the local income tax paid by employees employed in a district be deposited into the fund. Requires that the state budget agency transfer (1) the local income tax base account and (2) local income tax increment revenue that will not be distributed to the northwest Indiana regional development authority or redevelopment commission, to the appropriate county account.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-27

Enrolled Act: HEA 1144, SEC. 10

Summary: Provides that the department shall compute the state income tax base period amount, the gross retail tax base period amount, and the local income tax base period amount for a district not later than 60 days after receiving a copy of the resolution establishing a district. Requires the department, starting in 2018, to determine the state income tax increment revenue, gross retail tax increment revenue, and local income tax increment revenue for each district before October 1 of each year. Requires the department to notify the state budget agency and the northwest Indiana regional development authority of each base period amount and, annually, each increment revenue amount. Requires the department to determine and certify the state income tax increment revenue, gross retail tax increment revenue, and local income tax increment revenue for each district, along with the extent to which the sum of state income tax increment revenue and gross retail tax increment revenue certified for all districts exceeds the sum of the amounts appropriated by the general assembly to the northwest Indiana development authority for rail projects, including amounts appropriated for debt service payments.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-28

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires the department to adopt guidelines to govern its responsibilities under IC 36-7.5-4.5.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-30

Enrolled Act: HEA 1144, SEC. 10

Summary: Provides that a person who makes a contribution or gift to the regional development authority infrastructure fund is entitled to a deduction from the taxpayer's adjusted gross income for the taxable year under IC 6-3-2-26.

Effective Date: January 1, 2017

Code: IC 36-9-43

Enrolled Act: SEA 128, SEC. 43

MISCELLANEOUS AND NON-CODE PROVISIONS

Summary: Requires that each state agency or other entity of the administrative branch shall not later than November 1 of each year compile a list of all state laws administered by the state agency that the state agency considers to be in need of substantive amendment or repeal because the laws are no longer necessary or used. The list must include the state agency's rationale for each substantive amendment or repeal and the manner in which the state agency suggests each substantive amendment should be drafted for inclusion in amending legislation. The compiled list must be reported to the legislative council in an electronic format under IC 5-14-6.

Effective Date: July 1, 2017

Code: IC 4-1-13

Enrolled Act: HEA 1369, SEC. 1

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 5 through IC 6

Enrolled Act: HEA 1520, SEC. 1-52

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 14 through IC 36

Enrolled Act: HEA 1520, SEC. 61-88

Summary: Directs the department to attempt to enter into a reciprocity agreement under IC 6-2.5-10-6 with the appropriate officers of each state that does not allow an exemption from sales, use, or similar taxes on cargo trailers or recreational vehicles that are purchased in that state by Indiana residents and will be titled or registered in Indiana.

Directs the department to report to the interim study committee on fiscal policy before November 1, 2017, concerning:

(A) the efforts of the department of state revenue to enter into reciprocity agreements under IC 6-2.5-10-6, as added by this act;

(B) the reciprocity agreements that have been entered into by the department of state revenue; and

(C) if applicable, the reasons why the department of state revenue has been unable to enter into a reciprocity agreement with one (1) or more states.

Effective Date: Upon passage

Code: Non-code

Enrolled Act: SEA 172, SEC. 4

Summary: Directs that the department study its record retention for correspondence received during its audit/investigation and administrative hearing processes. Further requires the department to submit electronically a report relating to the department's record retention practices. The report must detail a plan for record retention as well as estimates of the timing and cost of implementation of the plan. Requires the interim study committee on fiscal policy to hold at least one public hearing at which the department presents the results of the report.

Effective Date: Upon passage

Code: Non-code (affects IC 6-8.1)

Enrolled Act: SEA 440, SEC. 4

Summary: Provides that IC 6-3.6-2-2 and IC 6-3.6-2-13, both as amended by this act, apply only to taxable years beginning after December 31, 2017.

Effective Date: January 1, 2018

Code: Non-code (Impacts IC 6-3.6-2-2 and IC 6-3.6-2-13)

Enrolled Act: SEA 515, SEC. 33

Summary: Provides that the legislative services agency shall conduct a study concerning the correlation between employment growth and the statutory tax relief realized by C corporations during the period 2011 through 2016. Further provides that, not later than October 1, 2017, the legislative services agency shall submit a report of the study to the legislative council, the interim study committee on fiscal policy, and the chairperson and ranking minority member of the house committee on ways and means and the senate committee on tax and fiscal policy. The report to the legislative council must be in an electronic format under IC 5-14-6.

Effective Date: Upon passage

Code: Non-code

Enrolled Act: SEA 515, SEC. 34

Summary: Postpones the effective date of P.L. 181-2016 Section 19, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2017 to July 1, 2018.

Effective Date: Upon passage

Code: Non-code (Affects IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)

Enrolled Act: HEA 1001, SEC. 172

Summary: Provides that alternative fuel decals effective from April 1, 2017, through March 31, 2018, remain valid through March 31, 2018 without having to pay any additional fees. This is in reference to SECTION 58 of HEA 1002, which changes the amounts of the fees charged for alternative fuel decals.

Effective Date: July 1, 2017

Code: Non-code (affects IC 6-6-14)

Enrolled Act: HEA 1002, SEC. 105

Summary: Regarding the change in rate of the motor carrier surcharge tax per section 48 of HEA 1002, provides that that section applies to the collection of the motor fuel surcharge tax imposed on the consumption of special fuel that is not an alternative fuel as follows: (1) For special fuel received by a licensed supplier in Indiana for sale or resale in Indiana, the special fuel received after June 30, 2017; (2) For special fuel subject to a tax precollection agreement under IC 6-6-2.5-35(j), the special fuel removed after June 30, 2017, by a licensed supplier from a terminal outside Indiana for sale for export or for export to Indiana; and (3) For special fuel imported into Indiana, other than into a terminal, the special fuel imported into Indiana after June 30, 2017, as measured by invoiced gallons received at a terminal or at a bulk plant.

Effective Date: July 1, 2017

Code: Non-code (affects IC 6-6-4.1-4.5)

Enrolled Act: HEA 1002, SEC. 106

Summary: The legislative council is urged to assign to a study committee, during the 2017 legislative interim, the topics of gaming revenue and how gaming revenue is distributed across

Indiana. Also, the economic impact of gaming on the state and local governmental units, and the competition with casinos in other states and tribal casinos and the effect that this competition has had on the gaming industry in Indiana.

Effective Date: Upon Passage

Code: Non-code

Enrolled Act: HEA 1350, SEC. 42

Summary: (The study committee was not assigned) The general assembly urges the legislative council to assign to an appropriate study committee for study during the 2017 legislative interim topics concerning, among other things, establishing in the department of state revenue an enterprise fraud program office to implement a fraud, waste, abuse, and improper payments detection and prevention capability across state agencies and programs.

Effective Date: July 1, 2017

Code: Non-code

Enrolled Act: HEA 1470, SEC. 10

PART II LEGISLATION BY ENROLLED ACT NUMBER

SEA 1

Summary: Repeals statute that required an e-liquid retailer, distributor, and manufacturer that mixes, bottles, or sells e-liquid in Indiana before July 1, 2015 to obtain a distributor’s license from the Department for other tobacco product taxes before July 1, 2016.

Effective Date: Upon Passage

Code: IC 7.1-7-5-1

Enrolled Act: SEA 1, SEC. 28

Summary: Creates new statute that requires an e-liquid retailer, distributor, and manufacturer that mixes, bottles, or sells e-liquid to obtain a distributor’s license from the Department for other tobacco product taxes only if they do not have a valid e-liquid manufacturing permit issued under IC 7.1-7-4.

Effective Date: Upon Passage

Code: IC 7.1-7-5-1.1

Enrolled Act: SEA 1, SEC. 29

SEA 64

Summary: Replaces the word “distributed” with the word “transferred” regarding monthly transfer by the auditor of state to the West Baden Springs historic hotel preservation and maintenance fund.

Effective Date: Upon Passage

Code: IC 6-9-45.5-12

Enrolled Act: SEA 64, SEC. 1

SEA 90

Summary: Expands good cause for revocation of a registered retail merchant certificate to include the use of the term “cooperative” or “co-op” by a business entity that is not a cooperative entity in violation of IC 23-15-12.

Effective Date: January 1, 2017

Code: IC 6-2.5-8-7

Enrolled Act: SEA 90, SEC. 1

SEA 121

Summary: Provides that an entity exempt from federal income taxation under Section 501 of the Internal Revenue Code may claim title to real property by adverse possession without having paid all taxes and special assessments due on the real property during the period of adverse possession if an adjacent property owned by the entity was exempt from the payment of property taxes and special assessments during the period of adverse possession.

Effective Date: July 1, 2017
Code: IC 32-21-7-1
Enrolled Act: SEA 121, SEC. 1

SEA 128

Summary: Provides that for taxable years beginning after December 31, 2017, each taxable year, a taxpayer that has made a contribution or gift to the regional development authority infrastructure fund (the fund) established by IC 36-9-43-9 is entitled to a deduction from the taxpayer's adjusted gross income for the taxable year in an amount equal to the amount of the federal income tax deduction allowable to the entity under Section 170 of the Internal Revenue Code for the taxable year for the taxpayer's contribution or gift to the fund.

Further provides that the deduction for a taxable year may apply to a contribution or a gift to the fund that was made in a different taxable year.

Further provides that if a pass through entity that makes a contribution or gift to the fund is entitled to the deduction for a taxable year, a shareholder, partner, fiduciary, or member of the pass through entity is entitled to an adjusted gross income tax deduction equal to: (1) the adjusted gross income tax deduction computed for the pass through entity for the taxable year; multiplied by (2) the percentage of the pass through entity's distributive income to which the shareholder, partner, fiduciary, or member is entitled.

Effective Date: July 1, 2017
Code: IC 6-3-2-26
Enrolled Act: SEA 128, SEC. 30

Summary: Provides that a person who makes a contribution or gift to the regional development authority infrastructure fund is entitled to a deduction from the taxpayer's adjusted gross income for the taxable year under IC 6-3-2-26.

Effective Date: Upon Passage
Code: IC 36-9-43
Enrolled Act: SEA 128, SEC. 43

SEA 130

Summary: Specifies that after a person delivers a certificate of title to a purchaser or transferee, the person may deliver the certificate of registration of the vehicle to the bureau (and thus the department in the case of commercial vehicles) under IC 9-18.1-4-6 to have the transfer of ownership of the vehicle indicated in the records of the bureau.

Effective Date: July 1, 2017
Code: IC 9-17-3-3.4
Enrolled Act: SEA 130, SEC. 1

Summary: Adds a requirement that not more than 30 days after a transfer of ownership of a registered vehicle, the person transferring ownership of the vehicle may deliver the certificate of

registration of the vehicle and proof of the transfer of ownership of the vehicle to the bureau. Upon receipt of the certificate of registration and proof of transfer, the bureau shall indicate in the records of the bureau that the person has transferred ownership of the vehicle. Provides that a copy of a certificate of title endorsed under IC 9-17-3-3.4 constitutes proof of transfer of ownership.

Effective Date: July 1, 2017

Code: IC 9-18.1-4-6

Enrolled Act: SEA 130, SEC. 2

SEA 172

Summary: Defines "cargo trailer" and "recreational vehicle" for use in IC 6-2.5-2-4 as having the meanings set forth in IC 6-2.5-5-39.

Provides that notwithstanding IC 6-2.5-5-2, in the case of a transaction that: (1) is not exempt from taxation under IC 6-2.5-5-39; and (2) involves a cargo trailer or recreational vehicle that:

(A) is purchased by a nonresident;

(B) the purchaser intends to:

(i) transport to a destination outside Indiana within thirty (30) days after delivery; and

(ii) title or register for use in another state or country; and

(C) will not be titled or registered for use in Indiana;

the state gross retail tax rate on the cargo trailer or recreational vehicle is the rate of the other state or other country (excluding any locally imposed tax rates) in which the cargo trailer or recreational vehicle will be titled or registered, as certified by the seller and purchaser in an affidavit satisfying the requirements prescribed by the department. Provides form requirements and information required for the affidavit.

Effective Date: July 1, 2017

Code: IC 6-2.5-2-4

Enrolled Act: SEA 172, SEC. 1

Summary: Establishes that the department, with the approval of the governor and the budget agency after the review of the state budget committee, may enter into an agreement with another state to provide that: (1) Indiana residents who purchase a cargo trailer or recreational vehicle in the other state and will title or register the cargo trailer or recreational vehicle in Indiana will be exempt from sales, use, or similar taxes in the other state on the purchase of the cargo trailer or recreational vehicle; and (2) the residents of the other state who purchase a cargo trailer or recreational vehicle in Indiana and will title or register the cargo trailer or recreational vehicle in the other state will be exempt from sales, use, or similar taxes in Indiana on the purchase of the cargo trailer or recreational vehicle.

Effective Date: July 1, 2017

Code: IC 6-2.5-10-6

Enrolled Act: SEA 172, SEC. 2

Summary: Directs the department to attempt to enter into a reciprocity agreement under IC 6-2.5-10-6 with the appropriate officers of each state that does not allow an exemption from sales,

use, or similar taxes on cargo trailers or recreational vehicles that are purchased in that state by Indiana residents and will be titled or registered in Indiana.

Directs the department to report to the interim study committee on fiscal policy before November 1, 2017, concerning:

(A) the efforts of the department of state revenue to enter into reciprocity agreements under IC 6-2.5-10-6, as added by this act;

(B) the reciprocity agreements that have been entered into by the department of state revenue; and

(C) if applicable, the reasons why the department of state revenue has been unable to enter into a reciprocity agreement with one (1) or more states.

Effective Date: Upon passage

Code: Non-code

Enrolled Act: SEA 172, SEC. 4

SEA 316

Summary: Makes changes to the Uniform Fraudulent Transfer Act. The changes could impact the department's credit interests in certain situations, including bankruptcy proceedings.

Effective Date: July 1, 2017

Code: IC 32-18-2

Enrolled Act: SEA 316, SEC. 1-21

SEA 413

Summary: Imposes a duty on most state agencies under certain circumstances to give a person an opportunity to correct an alleged violation of a state rule or state statute that is discovered in an inspection. Requires certain state agencies in the executive branch to notify alleged violators about possible violations of rules or state statutes discovered in inspections and to provide an opportunity for the individuals to correct the violations under certain circumstances. If agencies discover violations of rules or state statutes, the bill requires that the agencies notify the alleged violator(s) of the alleged violations and extend an offer to enter into a corrective plan. The bill also provides that documents associated with this bill will be considered public records.

Effective Date: July 1, 2017

Code: IC 4-21.5-2.5

Enrolled Act: SEA 413, SEC. 2

SEA 440

Summary: Provides that notwithstanding IC 6-8.1-5-1(c), a taxpayer petitioning for, or the department requiring, the use of an alternative method to effectuate an equitable allocation and apportionment of the taxpayer's income under this subsection bears the burden of proof that the allocation and apportionment provisions of this article do not fairly represent the taxpayer's

income derived from sources within this state and that the alternative method to the allocation and apportionment provisions of this article is reasonable.

Effective Date: July 1, 2017

Code: IC 6-3-2-2

Enrolled Act: SEA 440, SEC. 1

Summary: Provides that the department shall adopt rules, guidelines, or other instructions that set forth the procedures that department employees are required to follow in sending a document that provides notice to a taxpayer by mail under any of the methods described in IC 6-8.1-3-11(b). The procedures must include at least the following instructions:

(1) The date contained in the document must not precede the date of the mailing.

(2) Each mailing of a document must be recorded in department records, noting the date and time of the mailing.

Effective Date: July 1, 2017

Code: IC 6-8.1-3-11

Enrolled Act: SEA 440, SEC. 2

Summary: Provides that in the case of a notice to a taxpayer that establishes a deadline for the taxpayer to act or respond, the document mailed or delivered to the taxpayer that provides the notice must contain:

(1) the date by which the taxpayer must act or respond; and

(2) a statement of the consequences of the taxpayer's failure to do so; in a clear and conspicuous manner within the body of the document.

Effective Date: July 1, 2017

Code: IC 6-8.1-3-11.2

Enrolled Act: SEA 440, SEC. 3

Summary: Directs that the department study its record retention for correspondence received during its audit/investigation and administrative hearing processes. Further requires the department to submit electronically a report relating to the department's record retention practices. The report must detail a plan for record retention as well as estimates of the timing and cost of implementation of the plan. Requires the interim study committee on fiscal policy to hold at least one public hearing at which the department presents the results of the report.

Effective Date: Upon passage

Code: Non-code (affects IC 6-8.1)

Enrolled Act: SEA 440, SEC. 4

SEA 443

Summary: Makes technical changes to statutory cites related to corporate dissolution or withdrawal from Indiana.

Effective Date: January 1, 2018

Code: IC 6-8.1-10-9

Enrolled Act: SEA 443, SEC. 2

SEA 507

Summary: Directs the small business ombudsman to work with state agencies to permit increased enforcement flexibility and the ability to grant common sense exemptions for first time offenders of state rules and policies, including policies for the compromise of interest and penalties related to a listed tax (as defined in IC 6-8.1-1-1) and other taxes and fees collected or administered by a state agency. State agencies shall cooperate with the small business ombudsman to carry out the purpose of this section.

Directs the department and the department of workforce development to establish a program to distribute written and electronic information for periodic distribution to small businesses describing the small business services provided by coordinators (as defined in IC 4-3-22-16) and work with the office of technology established by IC 4-13.1-2-1 to place information concerning the availability of these services on state internet web sites that the small business ombudsman or a state agency determines are most likely to be visited by small business owners and managers.

Effective Date: July 1, 2017

Code: IC 5-28-17-6

Enrolled Act: SEA 507, SEC. 25

Summary: Clarifies that IEDC, and not the department, certifies the amount of the Enterprise Zone Investment Cost Credit.

Effective Date: July 1, 2017

Code: IC 6-3.1-10-8

Enrolled Act: SEA 507, SEC. 42

Summary: Deletes language that provided that the venture capital investment tax credit was not available for providing investment capital after December 31, 2020, along with conforming language relating to carryforward of unused credits after 2020.

Effective Date: January 1, 2018

Code: IC 6-3.1-24-9

Enrolled Act: SEA 507, SEC. 43

Summary: Deletes language that provided that the Hoosier business investment tax credit was not available for qualified investments after December 31, 2020, along with conforming language relating to carryforward of unused credits after 2020.

Effective Date: January 1, 2018

Code: IC 6-3.1-26-26

Enrolled Act: SEA 507, SEC. 44

SEA 514

Summary: Provides that the limitation on multiple credits for a single credit applies to the enterprise zone investment cost credit only prior to its expiration.

Effective Date: January 1, 2018

Code: IC 6-3.1-1-3

Enrolled Act: SEA 514, SEC. 19

Summary: Provides that, notwithstanding any other law, a taxpayer is not entitled to receive an Enterprise Zone Loan Credit for interest received on a qualified loan made after December 31, 2017. Allows a taxpayer to carry an unused tax credit attributable to a qualified loan made before January 1, 2018, forward to a taxable year beginning after December 31, 2017, and before January 1, 2028, in the manner provided by IC 6-3.1-7-3. Provides that IC 6-3.1-7-8 expires January 1, 2028.

Effective Date: January 1, 2018

Code: IC 6-3.1-7-8

Enrolled Act: SEA 514, SEC. 20

Summary: Provides that a taxpayer is entitled to receive an Enterprise Zone Investment Cost Credit only for a qualified investment made before January 1, 2018. A taxpayer is entitled to receive a credit for a qualified investment made after December 31, 2017, and before January 1, 2028, if the qualified investment is approved by the Indiana economic development corporation before January 1, 2018. Allows a taxpayer to carry an unused tax credit attributable to a qualified investment made before January 1, 2018, or made as provided in IC 6-3.1-10-10(b) forward to a taxable year beginning after December 31, 2017, and before January 1, 2028, in the manner provided by IC 6-3.1-10-7. Provides that IC 6-3.1-10 expires January 1, 2028.

Effective Date: January 1, 2018

Code: IC 6-3.1-10-10

Enrolled Act: SEA 514, SEC. 21

SEA 515

Summary: Defines "industrial processing service" to mean an activity performed on behalf of a manufacturer that would rise to the level of manufacturing or production if the activity were performed by the manufacturer as part of the manufacturer's integrated production process.

Effective Date: July 1, 2017

Code: IC 6-2.5-1-20.1

Enrolled Act: SEA 515, SEC. 1

Summary: Defines "industrial processor" to mean a person that: (1) acquires tangible personal property owned by another person; (2) provides industrial processing services, including enameling or plating, on the property; and (3) transfers the property back to the owner to be sold by that owner either in the same form or as a part of other tangible personal property produced by that owner in the owner's business of manufacturing, assembling, constructing, refining, or processing.

Effective Date: July 1, 2017

Code: IC 6-2.5-1-20.2

Enrolled Act: SEA 515, SEC. 2

Summary: Substitutes "pesticides" for "insecticides" in the list of certain agricultural inputs exempt from sales tax if acquired for the direct use in the direct production of food, food

ingredients, or commodities for sale by a qualified seller. The substitution clarifies that pesticides targeting non-insect pests - e.g. rodenticides – are covered by the exemption.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-1

Enrolled Act: SEA 515, SEC. 3

Summary: Expands the exemption from the sales tax to transactions involving agricultural machinery or equipment, including material handling equipment purchased for the purpose of transporting materials into activities described in this subsection from an onsite location, are exempt from the state gross retail tax if the person acquiring the property: (1) acquires it for the person's direct use in: (A) the direct application of fertilizers, pesticides, fungicides, seeds, and other tangible personal property; or (B) the direct extraction, harvesting, or processing of agricultural commodities; for consideration; and (2) is occupationally engaged in providing the services described in subdivision (1) on property that is:

(A) owned or rented by another person occupationally engaged in agricultural production; and (B) used for agricultural production.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-2

Enrolled Act: SEA 515, SEC. 4

Summary: Expands the industrial processing exemption from the sales tax. Transactions involving manufacturing machinery, tools, and equipment, including material handling equipment purchased for the purpose of transporting materials into an industrial process from an onsite location, are exempt from the state gross retail tax if the person acquiring that property: (1) acquires it for the person's direct use in an industrial processing service; and (2) is an industrial processor. However, this exemption does not apply to transactions involving distribution equipment or transmission equipment acquired by a public utility engaged in generating electricity.

Effective Date: JULY 1, 2017

Code: IC 6-2.5-5-3

Enrolled Act: SEA 515, SEC. 5

Summary: Makes grammatical changes to the section.

Effective Date: JULY 1, 2017

Code: IC 6-2.5-5-4

Enrolled Act: SEA 515, SEC. 6

Summary: Provides that transactions involving tangible personal property are exempt from the state gross retail tax if the person acquiring that property: (1) acquires it for the person's direct consumption as a material to be consumed in an industrial processing service; and (2) is an industrial processor.

Provides that transactions involving tangible personal property are exempt from the state gross retail tax if the person acquiring the property: (1) acquires it for the person's direct consumption as a material to be consumed in: (A) the direct application of fertilizers, pesticides, fungicides, seeds, and other tangible personal property; or (B) the direct extraction, harvesting, or processing of agricultural commodities; for consideration; and (2) is occupationally engaged in providing the services described in subdivision (1) on property that is: (A) owned or rented by another

person occupationally engaged in agricultural production; and (B) used for agricultural production.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-5.1

Enrolled Act: SEA 515, SEC. 7

Summary: Eliminates the requirement that for an end user's acquisition of certain medical equipment, drugs, along with food, food ingredients, and dietary supplements purchased upon a prescription or drug order from a licensed practitioner to be exempt from the sales tax, the prescription or drug order must be required by law for the end user to make the purchase.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-18

Enrolled Act: SEA 515, SEC. 8

Summary: Exempts transactions involving the sale of or the lease or rental of storage for bullion or currency from the state gross retail tax if: (1) the coins are permitted investments by an individual retirement account or by an individually-directed account under 26 U.S.C. 408(m); (2) the bullion would be a permitted investment by an individual retirement account or by an individually-directed account under 26 U.S.C. 408(m) if the bullion was in the physical possession of a trustee; or (3) the coins are legal tender.

Effective Date: July 1, 2016 (RETROACTIVE)

Code: IC 6-2.5-5-47

Enrolled Act: SEA 515, SEC. 9

Summary: Defines "drainage water management system" as a subsurface system of drainage tubing, drainage tiles, water flowgates, control valves, and related control systems designed to facilitate controlled water drainage from agricultural land used for crop production. Provides that a transaction involving a component of a "drainage water management system" is exempt from the state gross retail tax if the person acquiring the component is engaged in the business of agriculture.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-48

Enrolled Act: SEA 515, SEC. 10

Summary: For individual income tax, provides that an amount (1) included in adjusted gross income in a previous year under a claim of right, (2) repaid in a later year, and (3) for which the repayment is an allowable deduction for federal income tax purposes (as provided under IRC s. 1341(a)(2)), is deductible in determining Indiana adjusted gross income. Provides that the definition of Indiana adjusted gross income includes deductions under IC 6-3-2.

Effective Date: July 1, 2017

Code: IC 6-3-1-3.5

Enrolled Act: SEA 515, SEC. 11

Summary: For Indiana residents, provides that exemptions and amounts deducted under IC 6-3-2 are not considered modifications under IC 6-3-1-3.5 for purposes of computing Indiana net operating losses.

Effective Date: July 1, 2017

Code: IC 6-3-2-2.5

Enrolled Act: SEA 515, SEC. 12

Summary: For nonresidents and corporations, provides that exemptions and amounts deducted under IC 6-3-2 are not considered modifications under IC 6-3-1-3.5 for purposes of computing Indiana net operating losses.

Effective Date: July 1, 2017

Code: IC 6-3-2-2.6

Enrolled Act: SEA 515, SEC. 13

Summary: Provides that income paid to team members (as defined under IC 6-3-2-2.7) and race team members (as defined by IC 6-3-2-3.2) for services rendered in Indiana is subject to county income tax in the county in which the services are rendered.

Effective Date: January 1, 2018

Code: IC 6-3.6-2-2

Enrolled Act: SEA 515, SEC. 14

Summary: Define “county taxpayer” to include team members (as defined under IC 6-3-2-2.7) and race team members (as defined by IC 6-3-2-3.2) who render services in an Indiana county and who are not otherwise (1) residents of an Indiana county on January 1 of a tax year or (2) individuals whose primary place of business or employment is in an Indiana county on January 1 of a tax year.

Effective Date: January 1, 2018

Code: IC 6-3.6-2-13

Enrolled Act: SEA 515, SEC. 15

Summary: Directs that the budget agency certify information concerning the part of the certified distribution that is attributable to local income taxes paid to Marion County by non-resident taxpayers as part of a sports team under IC 6-3-2-2.7 or a race team member under IC 6-3-2-3.2.

Effective Date: January 1, 2018

Code: IC 6-3.6-9-10

Enrolled Act: SEA 515, SEC. 16

Summary: Provides that if the capital improvement board has established a bid fund to be used to assist the capital improvement board, the Indianapolis Convention and Visitors Association (VisitIndy), or the Indiana Sports Corporation in securing conventions, sporting events, and other special events, the Marion County auditor shall transfer to the bid fund an amount equal to the part of the county's certified distribution that is certified under IC 6-3.6-9-10(4).

Effective Date: January 1, 2018

Code: IC 6-3.6-11-1.5

Enrolled Act: SEA 515, SEC. 17

Summary: Establishes that annual returns required by the financial institutions tax be filed with the department on or before the later of the following:

- (1) the fifteenth day of the fourth month following the close of the taxpayer's taxable year.
- (2) for a taxpayer whose federal tax return is due on or after the date set forth in subdivision (1), as determined without regard to any extensions, weekends, or holidays, the fifteenth day of the month following the due date of the federal tax return.

Effective Date: July 1, 2017

Code: IC 6-5.5-6-2

Enrolled Act: SEA 515, SEC. 18

Summary: Updates the reference dates for which an aircraft may be registered without paying the state sales tax if certain requirements are met.

Effective Date: Upon passage

Code: IC 6-6-6.5-25

Enrolled Act: SEA 515, SEC. 19

Summary: Defines the National Basketball Association and affiliates as an “eligible entity” for IC 6-8-12.

Effective Date: July 1, 2017

Code: IC 6-8-12-1

Enrolled Act: SEA 515, SEC. 20

Summary: Adds to the list of “eligible events” for IC 6-8-12 an event comprising NBA All-Star Weekend conducted by an eligible entity, including the NBA All-Star Game, All-Star Saturday Night, Rising Stars Challenge, Celebrity Game, D-League All-Star Game, and additional events as the NBA may establish.

Effective Date: July 1, 2017

Code: IC 6-8-12-2

Enrolled Act: SEA 515, SEC. 21

Summary: Clarifies that salaries and wages paid to employees of the National Basketball Association and its affiliates that are ordinarily subject to taxation under: (1) IC 6-3-1 through IC 6-3-7; and (2) IC 6-3.6; are subject to income taxation regardless of whether the salaries and wages are paid in connection with an eligible event, holding an eligible event in Indiana, or making a preparatory advance visit to Indiana in connection with an eligible event.

Effective Date: July 1, 2017

Code: IC 6-8-12-3

Enrolled Act: SEA 515, SEC. 22

Summary: Provides that the department of state revenue has the authority to collect for the state or claimant agency (as defined in IC 6-8.1-9.5-1) delinquent accounts, charges, fees, loans, taxes, or other indebtedness due to a unit of local government that has an interlocal agreement with a clearinghouse that: is established under IC 6-8.1-9.5-3.5 and has a formal agreement with the department for central debt collection.

Effective Date: January 1, 2018
Code: IC 6-8.1-9-14
Enrolled Act: SEA 515, SEC. 23

Summary: Expands the definition of “claimant agency” for purposes of the refund set off to include a unit of local government that has an interlocal agreement with a clearinghouse established under IC 6-8.1-9.5-3.5. Also defines a "unit of local government" means a county, city, town, township, and any other political subdivision, commission, or agency created under Indiana law as well as a school corporation under IC 20.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-1
Enrolled Act: SEA 515, SEC. 24

Summary: Prescribes the application and time requirements for claimant agencies to file to obtain a set off from the department. The department shall prescribe the form of and the contents of the application.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3
Enrolled Act: SEA 515, SEC. 25

Summary: Provides that the department may enter into a contract with a nonprofit entity organized in Indiana that represents units of local government exclusively in Indiana to establish a clearinghouse for purposes related to the offset of tax refunds on behalf of local governments. Provides that the clearinghouse must register with the department and other requirements related to interlocal agreements pertaining to the clearinghouse.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3.5
Enrolled Act: SEA 515, SEC. 26

Summary: Provides that a unit of local government may not submit a debt for a set off of a tax refund under IC 6-8.1-9.5-3(a)(2) unless the unit of local government first complies with the requirements of this section. Establishes written notice requirements for the local unit of government to be able to have a refund set off. Establishes rights for a debtor to protest a proposed tax refund offset and procedures for the protest. Provides that a unit of government that fails to comply with the requirements of this section is liable to the debtor for any tax refund set off and applied to the taxpayer’s debt to the local unit of government..

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3.7
Enrolled Act: SEA 515, SEC. 27

Summary: Provides that if a claimant agency described in IC 6-8.1-9.5-1(1)(A) receives written notice that a debtor intends to contest its claim to a debt and set off, the claimant agency shall hold a hearing under IC 4-21.5-3. Provides that if a unit of local government receives written notice that a debtor intends to contest the claim to a debt and set off following the notice provided IC 6-8.1-9.5-5, the claimant agency shall hold a hearing under section 3.7(d) of this chapter. If a hearing was previously held on the debtor's protest under section 3.7(d) of this

chapter, the hearing under this subsection shall be conducted as a rehearing of the unit of local government's written decision.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-7

Enrolled Act: SEA 515, SEC. 28

Summary: Provides that the department may charge a debtor a fee of 15% of any debts collected under this chapter as a collection fee for the department's services, not including any local collection assistance fees charged under IC 6-8.1-9.5-10(b). Provides that in the event of a debt collected for a local unit of government, a local collection assistance fee not to exceed \$20 shall be imposed on each debt submitted by the local unit of government and collected through a set off under this chapter. The board of the nonprofit organization that operates the clearinghouse registered under IC 6-8.1-9.5-3.5 shall determine the amount of the fee by resolution.

Notwithstanding any law concerning delinquent accounts, charges, fees, loans, taxes, or other indebtedness, the local collection assistance fee shall be added to the amount due the claimant agency when the collection is made, not including any fee charged by the department under IC 6-8.1-9.5-10(a). A fee collected under this subsection shall be distributed by the department to the nonprofit entity with which the department has entered into a contract under IC 6-8.1-9.5-3.5(b).

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-10

Enrolled Act: SEA 515, SEC. 29

Summary: Establishes that priority in multiple claims to refunds allowed to be set off under IC 6-8.1-9.5 be in the following order:

- (1) Department of state revenue.
- (2) Child support bureau.
- (3) Department of workforce development.
- (4) Family and social services administration for claims concerning the Temporary Assistance for Needy Families program (TANF).
- (5) Family and social services administration for claims concerning the federal Supplemental Nutrition Assistance program (SNAP).
- (6) Family and social services administration for claims concerning the Child Care and Development Fund (CCDF).
- (7) Approved postsecondary educational institutions (as defined in IC 21-7-13-6).
- (8) Office of judicial administration for claims concerning the judicial technology and automation project fund.
- (9) A claimant agency described in section 1(1)(A) of this chapter:
 - (A) that is not listed in subdivisions (1) through (8); and
 - (B) that enters into a formal agreement with the department under IC 6-8.1-9-14(d) after December 31, 2017.

The priority of multiple claims of claimant agencies in this subsection must be in the order in time that a claimant agency entered into a formal agreement with the department.

- (10) United States Internal Revenue Service.

- (11) A claimant agency described in section 1(1)(A) of this chapter that is not identified in the order priority under subdivisions (1) through (9). The priority of multiple claims of

claimant agencies in this subsection must be in the order in time that a claimant agency has filed a written notice with the department of its intention to effect collection through a set off under this chapter.

(12) A claimant agency described in section 1(1)(B) of this chapter. The priority of multiple claims of claimant agencies in this subsection must be in the order in time that the clearinghouse representing the claimant agency files an application on behalf of the claimant agency to effect collection through a set off under this chapter.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-12

Enrolled Act: SEA 515, SEC. 30

Summary: Provides that notwithstanding IC 6-8.1-7 or any other provision of law prohibiting disclosure of a taxpayer's records or information, all information exchanged among the department, the claimant agency, a clearinghouse registered under IC 6-8.1-9.5-3.5 and the debtor necessary to accomplish the purpose of this chapter is lawful.

Effective Date: January 1, 2018

Code: IC 6-8.1-9.5-13

Enrolled Act: SEA 515, SEC. 31

Summary: Excludes local income taxes that are paid by local taxpayers under IC 6-3.6-2-13(3) from the definition of "covered taxes" for a professional sports development area under IC 36-7-31.

Effective Date: January 1, 2018

Code: IC 36-7-31-6

Enrolled Act: SEA 515, SEC. 32

Summary: Provides that IC 6-3.6-2-2 and IC 6-3.6-2-13, both as amended by this act, apply only to taxable years beginning after December 31, 2017.

Effective Date: January 1, 2018

Code: Non-code (Impacts IC 6-3.6-2-2 and IC 6-3.6-2-13)

Enrolled Act: SEA 515, SEC. 33

Summary: Provides that the legislative services agency shall conduct a study concerning the correlation between employment growth and the statutory tax relief realized by C corporations during the period 2011 through 2016. Further provides that, not later than October 1, 2017, the legislative services agency shall submit a report of the study to the legislative council, the interim study committee on fiscal policy, and the chairperson and ranking minority member of the house committee on ways and means and the senate committee on tax and fiscal policy. The report to the legislative council must be in an electronic format under IC 5-14-6.

Effective Date: Upon passage

Code: Non-Code

Enrolled Act: SEA 515, SEC. 34

HEA 1001

Summary: Removes retirement and survivor's benefits from the \$5,000 limit on the deduction for an individual or the individual's surviving spouse for the individual's service in an active or reserve component of the armed forces of the United States. Creates a separate deduction of six thousand two hundred fifty dollars (\$6,250) for income from retirement or survivor's benefits received during the taxable year by the individual, or the individual's surviving spouse, for the individual's service in an active or reserve component of the armed forces of the United States. Also removes the limitation that a recipient of retirement or survivor benefits be at least 60 years old.

Effective Date: January 1, 2018

Code: IC 6-3-2-4

Enrolled Act: HEA 1001, SEC. 64

Summary: Increases from 10% to 20% the amount a hospital is entitled to credit against its adjusted gross income tax liability for property taxes paid in Indiana on real property. The amount of any unused credit for a taxable year may be carried forward to a succeeding taxable year or may be claimed as a refundable tax credit.

Effective Date: January 1, 2017 (retroactive)

Code: IC 6-3-3-14.6

Enrolled Act: HEA 1001, SEC. 65

Summary: Increases the total amount of tax credits awarded under the school scholarship tax credit from \$7,500,000 in a state fiscal year to \$9,500,000 in a the state fiscal year beginning July 1, 2016, and ending June 30, 2017. The total amount of tax credits awarded is raised to \$12,500,000 for the state fiscal year beginning July 1, 2017, and ending June 30, 2018 and to \$14,000,000 for each state fiscal year beginning after June 30, 2018.

Effective Date: July 1, 2017

Code: IC 6-3.1-30.5-13

Enrolled Act: HEA 1001, SEC. 66

Summary: Postpones the effective date of P.L. 181-2016 Section 19, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2017 to July 1, 2018.

Effective Date: Upon passage

Code: Non-code (Impacts IC 6-2.5-4 and IC 6-2.5-4-4.2)

Enrolled Act: HEA 1001, SEC. 172

HEA 1002

Summary: Creates a new chapter establishing the Special Transportation Flexibility Fund, wherein amounts collected under IC 6-2.5-10-1 are deposited.

Effective Date: July 1, 2017

Code: IC 4-12-16.5

Enrolled Act: HEA 1002, SEC. 1

Summary: Creates an exemption for special fuel (as defined in IC 6-6-2.5-22) from the state gross retail tax.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-51

Enrolled Act: HEA 1002, SEC. 2

Summary: Removes reference to IC 6-2.5-7-5, which is repealed in SEC. 8 of HEA 1002, from the statute permitting collection allowances.

Effective Date: July 1, 2017

Code: IC 6-2.5-6-10

Enrolled Act: HEA 1002, SEC. 3

Summary: Repeals statute regarding the display price of special fuel by a retail merchant dispensing special fuel from a special pump.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-2

Enrolled Act: HEA 1002, SEC. 4

Summary: Repeals statute regarding “for trucks only” pumps that dispense special fuel.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-2.5

Enrolled Act: HEA 1002, SEC. 5

Summary: Removes reference to special fuel from statute regarding providing an exemption certificate for purchase made from a metered pump. The statute now only applies to sales of kerosene.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-3

Enrolled Act: HEA 1002, SEC. 6

Summary: Repeals statute regarding obtaining a refund for exempt sales of special fuel from a metered pump.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-4

Enrolled Act: HEA 1002, SEC. 7

Summary: Repeals provisions related to the computation of sales tax on special fuel sold from a metered pump and credits for prepaid sales tax.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-5

Enrolled Act: HEA 1002, SEC. 8

Summary: Repeals statute regarding credits for the deduction of prepayment amounts.

Effective Date: July 1, 2017

Code: IC 6-2.5-7-6.5

Enrolled Act: HEA 1002, SEC. 9

Summary: Repeals a provision allowing metered pump sales to include sales tax in the stated price. Repeals a provision that the failure to include sales tax in the price required to be listed on a metered pump is a Class B infraction.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-4

Enrolled Act: HEA 1002, SEC. 10

Summary: Creates new fund distribution requirements for gasoline use tax revenue collected by the Department for the fiscal year 2020 and each fiscal year thereafter.

Effective Date: July 1, 2017

Code: IC 6-2.5-10-1

Enrolled Act: HEA 1002, SEC. 11

Summary: Moves the imposition date from “before July 1” to “before September 1” of the year following the adoption of an ordinance for an adopting entity of an ordinance creating a county vehicle excise tax, requiring the adopting entity to impose the surtax after August 31 instead of June 30.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-3

Enrolled Act: HEA 1002, SEC. 12

Summary: Moves the adoption date of an ordinance rescinding a county vehicle excise tax from “before July 1” to “before September 1.”

Effective Date: July 1, 2017

Code: IC 6-3.5-4-4

Enrolled Act: HEA 1002, SEC. 13

Summary: Changes the reference date from “before July 1” to “on or before September 1” for the adoption by an adopting entity of an ordinance increasing or decreasing a county vehicle excise tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-5

Enrolled Act: HEA 1002, SEC. 14

Summary: Creates requirement that the adopting entity send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the adopting entity's transportation asset management plan (if applicable) to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-6

Enrolled Act: HEA 1002, SEC. 15

Summary: Changes the deadline for a county auditor to provide an estimate of the county vehicle excise tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-14

Enrolled Act: HEA 1002, SEC. 16

Summary: Changes references to reflect that a county wheel tax may be enacted before September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance passed after August 31 but before the following January 1 goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017, goes into effect on January 1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-5-5

Enrolled Act: HEA 1002, SEC. 17

Summary: Moves the adoption date from “before July 1” to “on or before September 1” for an adopting entity of an ordinance rescinding a county wheel tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-6

Enrolled Act: HEA 1002, SEC. 18

Summary: Changes the last day an adopting entity may change the rates for a county wheel tax to September 1 of a given year in order to go into effect for the following calendar year (previously July1). Provides that an ordinance changing rates passed after September 1 but before the following January 1 (previously July 1 of the following year) goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017, goes into effect January1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-5-7

Enrolled Act: HEA 1002, SEC. 19

Summary: Requires that the adopting entity send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the adopting entity's transportation asset management plan (if applicable) to the bureau of motor vehicles and the Department on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-8

Enrolled Act: HEA 1002, SEC. 20

Summary: Specifies that the section regarding an apportioned wheel tax for vehicle registered under the International Registration Plan applies to a wheel collected after June 30, 2017 (in addition to a tax adopted after June 30, 2007, as specified before). Further, makes a technical change to delete “motor” from the name of the previously-named commercial motor vehicle excise tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-9.5

Enrolled Act: HEA 1002, SEC. 21

Summary: Changes the deadline for a county auditor to provide an estimate of the county wheel tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-16

Enrolled Act: HEA 1002, SEC. 22

Summary: Changes the population floor in the definition of “eligible municipality” from ten thousand (10,000) to five thousand (5,000), for purposes of the municipal vehicle excise tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-1

Enrolled Act: HEA 1002, SEC. 23

Summary: Moves the imposition date for an eligible municipality of an ordinance creating a municipal vehicle excise tax from “before July 1” to “on or before September 1” of the year following the adoption of an ordinance.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-3

Enrolled Act: HEA 1002, SEC. 24

Summary: Moves the adoption date for an adopting municipality of an ordinance rescinding a municipal vehicle excise tax from “before July 1” to “before September 1.”

Effective Date: July 1, 2017

Code: IC 6-3.5-10-4

Enrolled Act: HEA 1002, SEC. 25

Summary: Changes the reference date from “before July 1” to “on or before September 1” for the adoption by an adopting municipality of an ordinance increasing or decreasing a municipal vehicle excise tax. Changes window for adopting new rates to “after September 1” (previously “after June 30”).

Effective Date: July 1, 2017

Code: IC 6-3.5-10-5

Enrolled Act: HEA 1002, SEC. 26

Summary: Creates requirement that the fiscal body of the eligible municipality send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the eligible municipality's transportation asset management plan (if applicable) to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-6

Enrolled Act: HEA 1002, SEC. 27

Summary: Changes the deadline for a fiscal officer of an adopting municipality to provide an estimate of the municipal vehicle excise tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-11

Enrolled Act: HEA 1002, SEC. 28

Summary: Lowers the population floor in the definition of “eligible municipality” from ten thousand (10,000) to five thousand (5,000), for purposes of the municipal wheel tax.

Effective Date: July 1, 2017

Code: IC 6-3.5-11-1

Enrolled Act: HEA 1002, SEC. 29

Summary: Changes references to reflect that a municipal wheel tax may be enacted on or before September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance passed after September 1 but before the following January 1 goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017 goes into effect on January 1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-11-5

Enrolled Act: HEA 1002, SEC. 30

Summary: Changes the last day an eligible municipality may rescind a municipal wheel tax from “before July 1” to “on or before September 1.”

Effective Date: July 1, 2017

Code: IC 6-3.5-11-6

Enrolled Act: HEA 1002, SEC. 31

Summary: Changes the last day an adopting entity may change the rates for a county wheel tax to September 1 of a given year in order to go into effect for the following calendar year (previously July 1). Provides that an ordinance changing rates passed after September 1 but before the following January 1 goes into effect in the year after the following year (i.e., an ordinance passed on September 15, 2017 goes into effect on January 1, 2019).

Effective Date: July 1, 2017

Code: IC 6-3.5-11-7

Enrolled Act: HEA 1002, SEC. 32

Summary: Requires that the fiscal body of the eligible municipality send (in addition to the ordinance imposing, rescinding or changing the tax rate) a copy of the letter from the Indiana department of transportation approving the eligible municipality's transportation asset management plan (if applicable) to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

Effective Date: July 1, 2017

Code: IC 6-3.5-11-8

Enrolled Act: HEA 1002, SEC. 33

Summary: Changes the deadline for a fiscal officer of an adopting municipality to provide an estimate of the municipal vehicle excise tax revenues from August 1 to October 1.

Effective Date: July 1, 2017

Code: IC 6-3.5-11-8

Enrolled Act: HEA 1002, SEC. 34

Summary: Starting July 1, 2017, changes the gasoline excise tax rate from eighteen cents (\$0.18) to an amount less than or equal to twenty-eight cents (\$0.28) using factors under a new statute, IC 6-6-1.6-2. Requires the department to determine the new gasoline excise tax rate each July 1 using a formula with factors found in a new statute, IC 6-6-1.6-3, rounded to the nearest cent.

Effective Date: Upon Passage

Code: IC 6-6-1.1-201

Enrolled Act: HEA 1002, SEC. 35

Summary: Changes the distribution scheme of the gasoline excise tax, so that the first seventy million dollars (\$70,000,000) collected during a state fiscal year are deposited into the state highway road construction and improvement fund, instead of depositing one-ninth of the monies collected as before. Eliminates all other distributions previously in the statute.

Effective Date: July 1, 2017

Code: IC 6-6-1.1-801.5

Enrolled Act: HEA 1002, SEC. 36

Summary: Creates a new chapter, "Fuel Tax Index Factors," which contains the criteria for determining the new fuel tax rates for gasoline excise tax, special fuel excise tax, and the motor carrier surcharge tax.

Effective Date: Upon Passage

Code: IC 6-6-1.6

Enrolled Act: HEA 1002, SEC. 37

Summary: Defines "special fuel gallon," which is a gallon of special fuel, or in the case of liquefied natural gas or compressed natural gas, a diesel gallon equivalent or a gasoline gallon equivalent, respectively.

Effective Date: Upon Passage

Code: IC 6-6-2.5-22.5

Enrolled Act: HEA 1002, SEC. 38

Summary: Changes the special fuel excise tax rate from \$0.16 to an amount less than or equal to \$0.26 using factors under a new statute, IC 6-6-1.6-2. Requires the department to determine the new gasoline excise tax rate each July 1 using a formula with factors found in a new statute, IC 6-6-1.6-3, rounded to the nearest cent.

Effective Date: Upon Passage

Code: IC 6-6-2.5-28

Enrolled Act: HEA 1002, SEC. 39

Summary: Creates two new exemptions from the special fuel tax: special fuel sold or removed via truck or rail from a terminal or refinery, if the destination is an Indiana terminal or refinery; and special fuel received at an Indiana terminal or refinery, if the tax on the special fuel has previously been paid.

Effective Date: Upon Passage

Code: IC 6-6-2.5-30

Enrolled Act: HEA 1002, SEC. 40

Summary: Clarifies that the subsection permitting pre-collection agreements regarding special fuel applies to refineries, not just terminals.

Effective Date: Upon Passage

Code: IC 6-6-2.5-35

Enrolled Act: HEA 1002, SEC. 41

Summary: Changes reference of subsection 28(g) to 28(h) due to amendments made by SEC. 39 of HEA 1002 to IC 6-6-2.5-28.

Effective Date: Upon Passage

Code: IC 6-6-2.5-62

Enrolled Act: HEA 1002, SEC. 42

Summary: Changes reference of subsection 28(i) to 28(j) due to amendments made by SEC. 39 of HEA 1002 to IC 6-6-2.5-28.

Effective Date: Upon Passage

Code: IC 6-6-2.5-64

Enrolled Act: HEA 1002, SEC. 43

Summary: Changes the distribution scheme of the special fuel excise tax, so that revenue collected is distributed completely in the same manner as the gasoline excise tax in IC 6-6-1.1-802. Eliminates all other distributions previously described in this statute.

Effective Date: July 1, 2017

Code: IC 6-6-2.5-68

Enrolled Act: HEA 1002, SEC. 44

Summary: Defines “surcharge gallon,” which is a gallon of gasoline or special fuel (not including propane or butane), or in the case of liquefied natural gas or compressed natural gas (including the alternative fuels propane or butane), a diesel gallon equivalent or a gasoline gallon equivalent, respectively.

Effective Date: Upon Passage

Code: IC 6-6-4.1-1

Enrolled Act: HEA 1002, SEC. 45

Summary: Specifies that the tax rate of the motor carrier fuel tax for a carrier that has paid the surcharge tax at the time of purchasing special fuel (that is not an alternative fuel) is the tax rate of the special fuel tax plus the surcharge tax rate for those gallons purchased. Adds the surcharge

to the amount of motor carrier fuel tax a carrier shall pay in a particular quarter, if the carrier had not paid the surcharge on its fuel that it purchased and consumed in its operations on Indiana highways.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-4

Enrolled Act: HEA 1002, SEC. 46

Summary: Imposes a motor carrier fuel surcharge inventory tax on motor fuel held in storage and offered for sale to motor carriers on the date the surcharge tax rate changes. Requires that persons subject to the tax take an inventory to determine the surcharge gallons in storage for purposes of determining the inventory tax; report the surcharge gallons on forms provided by the commissioner; and pay the tax due not more than thirty (30) days after the prescribed inventory date. Provides an exclusion based on fuel that cannot be pumped out because it will be below the mouth of the draw pipe. Specifies that the amount of the inventory tax is equal to the inventory tax rate times the surcharge gallons in storage, and that the inventory tax rate is equal to the difference of the increased surcharge tax rate minus the previous surcharge tax rate. Further specifies that the inventory tax is a listed tax.

Effective Date: Upon Passage

Code: IC 6-6-4.1-4.3

Enrolled Act: HEA 1002, SEC. 47

Summary: Changes the rate of the motor carrier surcharge from eleven cents (\$0.11) to an amount less than or equal to twenty-one cents (\$0.21) using factors under a new statute, IC 6-6-1.6-2. Requires the department to determine the new gasoline excise tax rate each July 1 using a formula with factors found in a new statute, IC 6-6-1.6-3, rounded to the nearest cent. Creates a requirement that the surcharge tax be collected and remitted in the same manner as special fuel tax under IC 6-6-2.5, meaning at the rack by suppliers. Carriers would then reconcile paid and unpaid amounts on their quarterly returns.

Effective Date: Upon Passage

Code: IC 6-6-4.1-4.5

Enrolled Act: HEA 1002, SEC. 48

Summary: Changes reference of subsection 4.5(d) to 4.5(e) due to amendments made by SEC. 48 of HEA 1002 to IC 6-6-4.1-4.5.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-4.7

Enrolled Act: HEA 1002, SEC. 49

Summary: Changes reference of subsection 4.5(d) to 4.5(e) due to amendments made by SEC. 48 of HEA 1002 to IC 6-6-4.1-4.5.

Effective Date: July 1, 2017

Code: IC 6-6-4.1-4.8

Enrolled Act: HEA 1002, SEC. 50

Summary: Changes the percentages of the surcharge tax collected to be distributed into the existing funds.

Effective Date: July 1, 2017
Code: IC 6-6-4.1-5
Enrolled Act: HEA 1002, SEC. 51

Summary: Adds the surcharge tax under IC 6-6-4.1-4.5 to the amounts that can be credited to a carrier on their quarterly returns.

Effective Date: July 1, 2017
Code: IC 6-6-4.1-6
Enrolled Act: HEA 1002, SEC. 52

Summary: Adds the surcharge tax under IC 6-6-4.1-4.5 to the amounts that can be refunded to a carrier if the credit under IC 6-6-4.1-6 exceeds the carrier's liability on their quarterly returns.

Effective Date: July 1, 2017
Code: IC 6-6-4.1-7
Enrolled Act: HEA 1002, SEC. 53

Summary: Changes reference of "person" to "carrier."

Effective Date: July 1, 2017
Code: IC 6-6-4.1-21
Enrolled Act: HEA 1002, SEC. 54

Summary: Changes reference of "persons" to "carriers."

Effective Date: July 1, 2017
Code: IC 6-6-4.1-22
Enrolled Act: HEA 1002, SEC. 55

Summary: Changes the aviation fuel excise tax rate from ten cents (\$0.10) to twenty cents (\$0.20).

Effective Date: July 1, 2017
Code: IC 6-6-13-6
Enrolled Act: HEA 1002, SEC. 56

Summary: Changes the distribution scheme of the aviation fuel excise tax, so that half the revenue collected is distributed in the general fund and half is distributed in the airport development grant fund, as opposed to all revenue being distributed in the general fund.

Effective Date: July 1, 2017
Code: IC 6-6-13-15
Enrolled Act: HEA 1002, SEC. 57

Summary: Changes the amounts of the fees charged for alternative fuel decals.

Effective Date: July 1, 2017
Code: IC 6-6-14-4
Enrolled Act: HEA 1002, SEC. 58

Summary: Adds a provision related to violation of terms of permits, license plates, cab card or other credentials to civil penalties. Adds a provision related to civil penalties for operating with

an expired permit, license plate, cab card, or other credential. Adds “under IC 6-8.1-4-4” after “other credential.”

Effective Date: July 1, 2017

Code: IC 6-8.1-10-13

Enrolled Act: HEA 1002, SEC. 59

Summary: Creates a new chapter allowing the Indiana Department of Transportation (INDOT) to create a “weigh-in-motion pilot program.” INDOT may enter into any agreements necessary to carry out the chapter, which may include the Department of Revenue for purposes of administering the Oversize/Overweight Permitting Program.

Effective Date: July 1, 2017

Code: IC 8-2.1-28

Enrolled Act: HEA 1002, SEC. 60

Summary: Clarifies that the fees collected for trailer registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-8

Enrolled Act: HEA 1002, SEC. 84

Summary: Clarifies that the fees collected for the registration of trucks, tractors used with a semitrailer, or for-hire buses under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-9

Enrolled Act: HEA 1002, SEC. 85

Summary: Clarifies that the fees collected for the registration of semitrailers under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section. Removes fee to renew permanent registration. Instead, in order to renew, all applicable excise taxes must be paid on an annual basis.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-10

Enrolled Act: HEA 1002, SEC. 86

Summary: Creates a new statute, describing how the fees collected for the registration of trailers, trucks, tractors used with a semitrailer, for-hire buses, or semitrailers under the International Registration Plan during each state fiscal year are to be deposited. The first \$125,000 must be deposited in the state police building account, and any remaining amounts are to be deposited in the motor vehicle highway account.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-10.5

Enrolled Act: HEA 1002, SEC. 87

Summary: Creates a new statute, instituting a one hundred and fifty dollar (\$150) supplemental fee on each electric vehicle and a fifty dollar (\$50) supplemental fee on each hybrid vehicle required to be registered, and effective January 1, 2018. Defines both electric vehicle and hybrid vehicle. Specifies that the fees will be raised in 2023 and every fifth year thereafter by the bureau. Specifies that the fee will be deposited in the local road and bridge matching grant fund.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-12

Enrolled Act: HEA 1002, SEC. 88

Summary: Creates a new chapter creating a “transportation infrastructure improvement fee,” which is \$15 and is to be paid on an annual basis by the owner of a motor vehicle registered in Indiana; however, it does not apply to trailers or semitrailers, or trucks, tractors used with a semitrailer, or for-hire buses, with a declared gross weight greater than twenty-six thousand (26,000) pounds. This fee must be paid upon registration and when renewing the vehicle.

Effective Date: July 1, 2017

Code: IC 9-18.1-15

Enrolled Act: HEA 1002, SEC. 89

Summary: Changes the tax assessment procedures for the oversize/overweight vehicle permit civil penalty so that it will be assessed by the department in accordance with the procedures found in IC 6-8.1-5-1. Eliminates the five-hundred dollar (\$500) civil penalty for special weight permits. Removes the word “heavy” from the five-thousand dollar (\$5000) civil penalty language. Changes the protest procedures of the civil penalties so that the assessment comes first, and then a taxpayer may protest, instead of requiring a hearing be held first before an assessment can be made. Adds a section stating that the notice of assessment of a civil penalty is presumptively valid.

Effective Date: July 1, 2017

Code: IC 9-20-18-14.5

Enrolled Act: HEA 1002, SEC. 90

Summary: Provides that alternative fuel decals effective from April 1, 2017, through March 31, 2018, remain valid through March 31, 2018 without having to pay any additional fees. This is in reference to SECTION 58 of HEA 1002, which changes the amounts of the fees charged for alternative fuel decals.

Effective Date: July 1, 2017

Code: Non-code (affects IC 6-6-14)

Enrolled Act: HEA 1002, SEC. 105

Summary: Regarding the change in rate of the motor carrier surcharge tax per section 48 of HEA 1002, provides that that section applies to the collection of the motor fuel surcharge tax imposed on the consumption of special fuel that is not an alternative fuel as follows: (1) For special fuel received by a licensed supplier in Indiana for sale or resale in Indiana, the special fuel received after June 30, 2017; (2) For special fuel subject to a tax precollection agreement under IC 6-6-2.5-35(j), the special fuel removed after June 30, 2017, by a licensed supplier from a terminal outside Indiana for sale for export or for export to Indiana; and (3) For special fuel

imported into Indiana, other than into a terminal, the special fuel imported into Indiana after June 30, 2017, as measured by invoiced gallons received at a terminal or at a bulk plant.

Effective Date: July 1, 2017

Code: Non-code (affects IC 6-6-4.1-4.5)

Enrolled Act: HEA 1002, SEC. 106

HEA 1129

Summary: Provides that a retail merchant that does not have a physical presence in Indiana shall, as an agent for the state, collect sales tax on a retail transaction made in Indiana, remit the sales tax, and comply with all applicable procedures and requirements of the sales tax laws as if the retail merchant has a physical presence in Indiana, if: (1) the retail merchant's gross revenue from sales into Indiana in a calendar year exceeds \$100,000; or (2) the retail merchant makes sales into Indiana in more than 200 separate transactions.

Effective Date: July 1, 2017

Code: IC 6-2.5-2-1

Enrolled Act: HEA 1129, SEC. 2

Summary: Authorizes the department to bring a declaratory judgment action against such a remote seller to establish that the remote seller has an obligation to collect sales tax and that the remote seller's obligation to collect sales tax is valid under state and federal law. Provides that the department and other state agencies and state entities may not, during the pendency of the declaratory judgment action (including any appeals from a judgment in the declaratory judgment action), enforce the obligation to collect sales tax against any person that does not affirmatively consent or otherwise remit the sales tax on a voluntary basis. Specifies certain findings of the general assembly.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-9

Enrolled Act: HEA 1129, SEC. 3

Summary: Provides that a taxpayer complying with IC 6-2.5-2-1(c), voluntarily or otherwise, may seek only a refund under IC 6-8.1-9 of taxes, interest, and penalties that have been paid to and collected by the department. However, a refund may not be granted on the basis that the taxpayer lacked a physical presence in Indiana and complied with IC 6-2.5-2-1(c) voluntarily. Does not limit the ability of any taxpayer to obtain a refund for any other reason, including a mistake of fact or mathematical miscalculation of the applicable tax. Further establishes that a retail merchant that remits gross retail tax voluntarily or otherwise under IC 6-2.5-2-1(c) is not liable to a purchaser who claims that the sales tax has been overcollected if IC 6-2.5-2-1(c) is later found unlawful. IC 6-2.5-2-1(c) also does not affect the obligation of any purchaser to remit use tax as required under IC 6-2.5-3.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-10

Enrolled Act: HEA 1129, SEC. 4

Summary: Declares that the general assembly finds various facts regarding Indiana’s inability to require out-of-state merchants to collect and remit sales tax for transactions involving Indiana consumers and the harm that situation causes Indiana.

Effective Date: July 1, 2017

Code: IC 6-2.5-9-11

Enrolled Act: HEA 1129, SEC. 5

Summary: Provides that the department of local government finance, in consultation with the department of state revenue may make electronically available uniform notices, ordinances, and resolutions for use by that an adopting body or other governmental entity may use to take an action under IC 6-3.6. Removes the requirement for the department of local government finance to prescribe and make available such documents.

Effective Date: July 1, 2017

Code: IC 6-3.6-3-2

Enrolled Act: HEA 1129, SEC. 8

Summary: Adds Hendricks County as an “eligible county” for purposes of local income tax referenda related to public transportation funding.

Effective Date: July 1, 2017

Code: IC 8-25-1-4

Enrolled Act: HEA 1129, SEC. 27

Summary: Provides that certain requirements related to local income tax referenda related to public transportation funding do not apply to Hendricks County.

Effective Date: July 1, 2017

Code: IC 8-25-2-1

Enrolled Act: HEA 1129, SEC. 28

Summary: Adds Hendricks County to the list of counties related to local income taxes for public transportation projects.

Effective Date: July 1, 2017

Code: IC 8-25-2-1

Enrolled Act: HEA 1129, SEC. 29

Summary: Authorizes the fiscal body of the Guilford Township in Hendricks County to pass a resolution to place on the ballot a local public question on whether the township fiscal body should be required to fund and carry out a public transportation project in the township. Sets forth that the limitations for townships in other eligible counties do not apply to Hendricks County.

Effective Date: July 1, 2017

Code: IC 8-25-6-2

Enrolled Act: HEA 1129, SEC. 30

HEA 1144

Summary: Defines “gross retail tax base period amount” as the aggregate amount of state gross retail taxes remitted by retail merchants for the calendar year preceding the date on which a district was established and as determined by the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-7

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “gross retail tax increment revenue” as the difference between the aggregate amount of state gross retail taxes remitted by retail merchants for operations within a district during a calendar year and the gross retail tax base amount for that district.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-8

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “local income tax base period amount” as the total amount of local income tax paid by employees employed within a district on wages and salary earned for work in a district for the calendar year preceding the date on which a district was established and as determined by the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5 -9

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “local income tax increment revenue” as the difference between the total amount of local income tax paid by employees employed within a district on wages and salary earned for work in a district during a calendar year and the local income tax base period amount.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-10

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “state income tax base period amount” as the total amount of state income tax paid by on or behalf of employees employed within a district on wages and salary earned for work in a district for the calendar year preceding the date on which a district was established and as determined by the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-13

Enrolled Act: HEA 1144, SEC. 10

Summary: Defines “state income tax increment revenue” as the difference between the total amount of state income tax paid by or on behalf of employees employed within a district on wages and salary earned for work in a district during a calendar year and the state income tax base period amount.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-14

Enrolled Act: HEA 1144, SEC. 10

Summary: Creates a rail transit development corridor consisting of the area within five-tenths of a mile of the Chicago to South Bend line and Hammond to Dyer line that are part of Northern Indiana Commuter or South Bend railway. The Hammond to Dyer line will include the West Lake corridor project once the preferred alignment has been determined. Requires the northwest Indiana regional development authority to submit a map of the corridor to the department.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-15

Enrolled Act: HEA 1144, SEC. 10

Summary: Authorizes the creation of transit development district. Provides that only one district may be established for each train station or regular train stop. Specifies the size and other requirement relating to the establishment and expansion of such districts. Requires that the district terminate at the earlier of the end of the year in which all financing obligations entered into under IC 36-7.5-4.5 for a project within a district are satisfied or June 30, 2047.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-17

Enrolled Act: HEA 1144, SEC. 10

Summary: Provides that the northwest Indiana regional development authority shall create a south shore improvement and development fund for each district located in a member county. Provides that the redevelopment commission for a cash participant county shall establish a south shore improvement and development fund for each district located in a cash participant county. Provides that the funds established for each district will receive local income tax increment revenues from the state and property tax increment revenues from the county auditor and that are attributable to the district.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-20

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires a development authority to supply a certified copy of the resolution establishing a district, along with the street names and range of street numbers of each street in the district, to the department and to each redevelopment commission with a tax allocation area within the district. Requires the northwest Indiana regional development authority or redevelopment commission for cash-participant counties to provide a list of employers and retail merchants in the district. The list must be updated before July 1 of each year.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-24

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires that employers operating in a district report annually information that the department determines necessary to calculate state income tax increment revenue and local

income tax increment revenue. Provides that the department may request from employers the names and addresses of all persons employed by the employer in the district, information concerning wages earned for work performed in the district, and any other information required by the department. Requires the department to use best information available if an employer fails to provide required information.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-25

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires that retail merchants operating in a district report annually information that the department determines necessary to calculate gross retail tax increment revenue and local income tax increment revenue. Provides that the department may request from the development and any political subdivision in which all or part of a district is located the names of retail merchants in the district, along with any other information required by the department. Provides that the department may request a political subdivision to provide information related to permits issued by the political subdivision. Requires the department to use best information available if an employer fails to provide required information.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-26

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires the treasurer of state to establish a local income tax increment fund and an account for each district. Requires that the local income tax paid by employees employed in a district be deposited into the fund. Requires that the state budget agency transfer (1) the local income tax base account and (2) local income tax increment revenue that will not be distributed to the northwest Indiana regional development authority or redevelopment commission, to the appropriate county account.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-27

Enrolled Act: HEA 1144, SEC. 10

Summary: Provides that the department shall compute the state income tax base period amount, the gross retail tax base period amount, and the local income tax base period amount for a district not later than 60 days after receiving a copy of the resolution establishing a district. Requires the department, starting in 2018, to determine the state income tax increment revenue, gross retail tax increment revenue, and local income tax increment revenue for each district before October 1 of each year. Requires the department to notify the state budget agency and the northwest Indiana regional development authority of each base period amount and, annually, each increment revenue amount. Requires the department to determine and certify the state income tax increment revenue, gross retail tax increment revenue, and local income tax increment revenue for each district, along with the extent to which the sum of state income tax increment revenue and gross retail tax increment revenue certified for all districts exceeds the sum of the

amounts appropriated by the general assembly to the northwest Indiana development authority for rail projects, including amounts appropriated for debt service payments.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-28

Enrolled Act: HEA 1144, SEC. 10

Summary: Requires the department to adopt guidelines to govern its responsibilities under IC 36-7.5-4.5.

Effective Date: July 1, 2017

Code: IC 36-7.5-4.5-30

Enrolled Act: HEA 1144, SEC. 10

HEA 1157

Summary: Directs the Indiana Economic Development Corporation to develop and advertise a means to allow for small businesses and local units of government to report duplicative state reporting requirements through an Internet web page maintained on the corporation's web site. Beginning in 2018, not later than August 31 of each year, report the information received during the previous 12 months to the House of Representatives' standing committee that is responsible for government reduction. "Duplicative state reporting requirement" means a state statute, rule, or guideline that has the effect of requiring a small business in Indiana to report to two or more state agencies the same or substantially similar: notifications; tax reporting information; employment data; statistical data; or other similar information or data.

Effective Date: July 1, 2017

Code: IC 5-28-2-3.5 and IC 5-28-17-1

Enrolled Act: HEA 1157, SEC. 1 and 3

HEA 1181

Summary: Fixes references to repealed statutes.

Effective Date: January 1, 2017 (retroactive)

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1181, SEC. 30

Summary: Specifies to whom a subsection is referring, but contains no substantive change.

Effective Date: Upon Passage

Code: IC 8-2.1-19.1-8

Enrolled Act: HEA 1181, SEC. 38

HEA 1318

Summary: Authorizes that the state may purchase insurance to cover the cyber liability of itself or its employees, including a member of a board, a committee, a commission, an authority, or

another instrumentality of the state. Any liability insurance so purchased shall be purchased by invitation to and negotiation with providers of insurance and may be purchased with other types of insurance. If such a policy is purchased, the terms of the policy govern the rights and obligations of the state and the insurer with respect to the investigation, settlement, and defense of claims or suits brought against the state or state employees covered by the policy. However, the insurer may not enter into a settlement for an amount that exceeds the insurance coverage without the approval of the governor.

Effective Date: July 1, 2017

Code: IC 34-13-3-20

Enrolled Act: HEA 1318, SEC. 21

HEA 1350

Summary: Provides that the admission tax does not apply to an inland casino or to a previously docked riverboat casino that has moved inland by December 31, 2017. Provides that the riverboat admissions tax does not apply as of July 1, 2018.

For a gaming operation that has relocated from a docked riverboat to an inland casino by December 31, 2017, as described in IC 4-33-6-24, a supplemental wagering tax is: (1) imposed and authorized under this article at a rate of 3% of adjusted gross receipts; and (2) imposed starting the day operations begin at an inland casino until June 30, 2018.

Beginning July 1, 2018, a supplemental wagering tax shall be calculated as the riverboat's adjusted gross receipts multiplied by a percentage rate of: (1) the total riverboat admissions tax that the riverboat paid beginning July 1, 2016, and ending June 30, 2017; divided by (2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017. The supplemental wagering tax described in subsection beginning July 1, 2018, and ending June 30, 2019, may not exceed 4%; and beginning July 1, 2019, may not exceed 3.5%.

Effective Date: July 1, 2017

Code: IC 4-33-12-1

Enrolled Act: HEA 1350, SEC. 25

Summary: Repeals IC 4-33-12-2, which excluded from the admissions tax a riverboat that has implemented flexible scheduling under IC 4-33-6-21.

Effective Date: July 1, 2017

Code: IC 4-33-12-2

Enrolled Act: HEA 1350, SEC. 26

Summary: Repeals IC 4-33-12-3, which permitted a licensed owner or operating agent of a riverboat to issue tax-free passes to certain officials and employees of the riverboat and other persons working on the riverboat.

Effective Date: July 1, 2017

Code: IC 4-33-12-3

Enrolled Act: HEA 1350, SEC. 27

Summary: Eliminates the requirement for a licensed owner of a riverboat or an operating agent to pay the admissions taxes collected each day for the preceding day's admissions. Establishes the requirement for the licensed owner to report to the department the admissions and supplemental wagering taxes collected for the preceding day's admissions.

Requires a licensed owner to pay the admissions and supplemental wagering taxes collected to the department one day before the last business day of each month for the admissions and supplemental wagering taxes collected that month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

The payment of the admissions and supplemental wagering taxes must be an electronic funds transfer by automated clearinghouse.

Effective Date: Upon Passage

Code: IC 4-33-12-4

Enrolled Act: HEA 1350, SEC. 28

Summary: Changes the formula by which the treasurer distributes tax revenue collected under IC 4-33-12.

Effective Date: July 1, 2017

Code: IC 4-33-12-6

Enrolled Act: HEA 1350, SEC. 29

Summary: Changes the separate formulas by which the treasurer distributes tax revenue collected from a riverboat operating in Gary, East Chicago, and Hammond is distributed.

Effective Date: July 1, 2017

Code: IC 4-33-12-8

Enrolled Act: HEA 1350, SEC. 30

Summary: Provide that the amendments made to section 1 of this chapter by P.L.192-2002 no longer apply to admissions occurring and receipts received after June 30, 2002.

Effective Date: July 1, 2017

Code: IC 4-33-13-0.1

Enrolled Act: HEA 1350, SEC. 31

Summary: Repeals IC 4-33-13-0.2, which applied to the calculation and collection of wagering taxes on the adjusted gross receipts of a riverboat received on or after the date that the riverboat implemented flexible scheduling under IC 4-33-6-21 and before July 1, 2003.

Effective Date: July 1, 2017

Code: IC 4-33-13-0.2

Enrolled Act: HEA 1350, SEC. 32

Summary: Repeals IC 4-33-13-1, which imposed tax on the adjusted gross receipts from certain gambling games.

Effective Date: July 1, 2017

Code: IC 4-33-13-1

Enrolled Act: HEA 1350, SEC. 33

Summary: Determines, based on the amount of adjusted gross income received by a riverboat, the graduated tax imposed on receipts from gambling games. Eliminates the requirement to pay to the department wagering taxes before the close of the following business day. Requires that the licensed owner or operating agent pay the department one day before the last business day of each month for the wagering taxes collected that month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due. The payment of the tax must be an electronic funds transfer by automated clearinghouse.

Effective Date: July 1, 2017

Code: IC 4-33-13-1.5

Enrolled Act: HEA 1350, SEC. 34

Summary: Adjusts the revenue sharing formula for periods after June 30, 2021. After June 30, 2021, establishes different revenue sharing formulas depending on whether total adjusted gross receipts received by licenses from gambling games is more or less than total adjusted gross receipts received by licenses from gambling games during the state year ending June 30, 2020.

Beginning after December 31, 2017, changes the distribution of the amount transferred to the Indiana Economic Development Corporation from taxes collected from receipts of a riverboat in Orange County.

Directs that after June 30, 2020, but before July 1, 2021, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (e) shall be deposited as being received from all riverboats whose supplemental wagering tax, as calculated under IC 4-33-12-1(c), is over 3.5%. After June 30, 2021, directs the amount of wagering taxes that would otherwise be distributed to South Bend shall be withheld and deposited in the state general fund.

Effective Date: July 1, 2017

Code: IC 4-33-13-5

Enrolled Act: HEA 1350, SEC. 35

Summary: Establishes the formula by which the auditor of state shall distribute an amount equal to the fees deposited in that year under section 3 of this chapter to communities and schools located near a historic hotel district and the Indiana economic development corporation.

Effective Date: January 1, 2018

Code: IC 4-35-8.3-4

Enrolled Act: HEA 1350, SEC. 36

Summary: Directs that the Indiana horse racing commission shall annually transfer: (1) seventy-five thousand dollars (\$75,000); multiplied by (2) the number of racetracks operated by the licensee; from the gaming integrity fund to the Indiana state board of animal health to be used by the state board to pay the costs associated with equine health and equine care programs under IC 15-17.

Effective Date: July 1, 2017

Code: IC 4-35-8.7-3

Enrolled Act: HEA 1350, SEC. 37

Summary: Exempts a transaction involving the sale of a race horse in a claiming race (as defined by IC 4-31-2-3.5) from the state gross retail tax.

Effective Date: July 1, 2017

Code: IC 6-2.5-5-1

Enrolled Act: HEA 1350, SEC. 39

Summary: Establishes that for taxable years beginning after December 31, 2018, the addback of any deduction allowed on the taxpayer's federal income tax return for wagering taxes is to be reduced. Provides a phased-in reduction of the addback from 2019 to 2025. For taxable years beginning after December 31, 2025, a taxpayer is not required to add back any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.

Effective Date: July 1, 2017

Code: IC 6-3-1-3.5

Enrolled Act: HEA 1350, SEC. 40

The legislative council is urged to assign to a study committee, during the 2017 legislative interim, the topics of gaming revenue and how gaming revenue is distributed across Indiana. Also, the economic impact of gaming on the state and local governmental units, and the competition with casinos in other states and tribal casinos and the effect that this competition has had on the gaming industry in Indiana.

Effective Date: Upon Passage

Code: Non-code

Enrolled Act: HEA 1350, SEC. 42

HEA 1369

Summary: Requires that each state agency or other entity of the administrative branch shall not later than November 1 of each year compile a list of all state laws administered by the state agency that the state agency considers to be in need of substantive amendment or repeal because the laws are no longer necessary or used. The list must include the state agency's rationale for each substantive amendment or repeal and the manner in which the state agency suggests each substantive amendment should be drafted for inclusion in amending legislation. The compiled list must be reported to the legislative council in an electronic format under IC 5-14-6.

Effective Date: July 1, 2017

Code: IC 4-1-13

Enrolled Act: HEA 1369, SEC. 1

HEA 1422

Summary: Specifies that the chapter regarding special and emergency permits does not apply to an overweight permit for transportation of raw milk under section 7 of the chapter.

Effective Date: July 1, 2017

Code: IC 9-20-6-1

Enrolled Act: HEA 1422, SEC. 2

Summary: Changes the maximum vehicle weight per axle and maximum gross vehicle weight for authorized emergency vehicles.

Effective Date: July 1, 2017

Code: IC 9-20-6-4

Enrolled Act: HEA 1422, SEC. 3

Summary: Specifies that a local authority may not adopt or enforce an ordinance that requires an operator of a commercial motor vehicle to obtain a permit from the local authority to operate the commercial motor vehicle within the jurisdiction of the local authority, except as authorized by this chapter or otherwise expressly authorized by statute.

Effective Date: January 1, 2016 (RETROACTIVE)

Code: IC 9-20-6-14

Enrolled Act: HEA 1422, SEC. 4

Summary: Changes the maximum length that a load may extend beyond the bumper and beyond the rear of the vehicle to four (4) feet (from three (3) feet) and six (6) feet (from four (4) feet), respectively, on a combination of vehicles especially constructed to transport other vehicles or boats.

Effective Date: July 1, 2017

Code: IC 9-20-9-5

Enrolled Act: HEA 1422, SEC. 5

Summary: Changes the maximum length of a combination of two (2) coupled vehicles that is especially constructed to transport other vehicles or boats and a stinger-steered vehicle to 80 feet (from 75 feet).

Effective Date: July 1, 2017

Code: IC 9-20-9-6

Enrolled Act: HEA 1422, SEC. 6

Summary: Adds clarifying language that the transportation of a disabled vehicle or combination of disabled vehicles is not subject to penalties if the transportation is from the place where the vehicle became disabled to the nearest appropriate repair facility and has a gross vehicle weight that is equal to or exceeds the gross vehicle weight of the disabled vehicle or combination of disabled vehicles.

Effective Date: July 1, 2017

Code: IC 9-20-9-9

Enrolled Act: HEA 1422, SEC. 7

HEA 1447

Summary: Specifies that “lumber” does not fall under the definition of a “farm product.”

Effective Date: July 1, 2017

Code: IC 9-13-2-54

Enrolled Act: HEA 1447, SEC. 1

Summary: Specifies “bark, logs, sawdust, [and] wood chips” are items that if hauled, deliver, or otherwise carried by a tractor-semitrailer would qualify for an “overweight divisible load.” Clarifies that “gross vehicle weight” when statute previously used the term “weigh.” Specifies that if hauling “bark, logs, sawdust, wood chips, or agricultural commodities” from “the point of harvest to the point of first destination,” the gross vehicle weight may not be more than 97,000 pounds.

Effective Date: July 1, 2017

Code: IC 9-13-2-120.7

Enrolled Act: HEA 1447, SEC. 2

Summary: Specifies that “person” has the same meaning as IC 9-13-2-124. Further specifies that a person, who may not cause or knowingly permit to be operated or moved upon a highway a vehicle or combination of vehicles of a size or weight exceeding the limitations provided in Article 20, now includes an owner of a carrier, a shipper, or another party, instead of just a vehicle.

Effective Date: July 1, 2017

Code: IC 9-20-1-2

Enrolled Act: HEA 1447, SEC. 3

Summary: Broadens scope of action under IC 9-20-1 subject to criminal penalties of IC 9-20-1. Provides that the bureau may not access points under the point system for a Class C infraction under IC 9-20-1.

Effective Date: January 1, 2016 (RETROACTIVE)

Code: IC 9-20-1-4

Enrolled Act: HEA 1447, SEC. 4

HEA 1450

Summary: Provides that the penalty under IC 6-1.1-8-20(a) is payable to the Department of Revenue. Requires the Department of Local Government Finance to notify the attorney general and the Department of Revenue if a public utility company fails to file a statement on or before the due date.

Effective Date: July 1, 2017

Code: IC 6-1.1-8-20

Enrolled Act: HEA 1450, SEC. 9

Summary: Permits Decatur County to impose a special purpose local income tax (LIT) rate for jail construction. The rate may be between 0.15% and 0.65% in 0.05% increments, but may not be greater than the rate necessary to pay for the jail and its financing, operation and maintenance. Provides that the rate may not be in effect for longer than the date on which the facilities are financed or completed or bonds issued to finance the facilities are fully paid, or the ordinance is rescinded, whichever is latest.

Effective Date: July 1, 2017

Code: IC 6-3.6-7-7.5

Enrolled Act: HEA 1450, SEC. 24

Summary: Permits Fountain County to impose a special purpose local income tax (LIT) rate of not more than 0.55% for jail construction, but the rate may not be greater than necessary to pay for the jail and its financing, operation and maintenance. Provides that the rate may not be in effect for longer than the date on which the facilities are financed or completed or bonds issued to finance the facilities are fully paid, whichever is latest.

Effective Date: July 1, 2017

Code: IC 6-3.6-7-8.5

Enrolled Act: HEA 1450, SEC. 25

HEA 1470

Summary: Provides standards for the access the legislative services agency has to information held by a state or local governmental entity and for memoranda of understanding between the legislative services agency and governmental entities.

Effective Date: July 1, 2017

Code: IC 6-2.5-1.7

Enrolled Act: HEA 1470, SEC. 1

Summary: Provides for the establishment of the Management Performance Hub (MPH) within the Office of Management and Budget. Provides for information sharing requirements and duties between MPH and state agencies.

Effective Date: July 1, 2017

Code: IC 4-3-26

Enrolled Act: HEA 1470, SEC. 5

Summary: Creates a new chapter relating to government data and definitions associated with government data.

Provides that a government web site may disclose government data only in accordance with IC 4-1-6 and IC 5-14-3. Grants civil liability impunity for a government web site owner and its officers, officials, and employees for posting confidential information if the information was posted in reliance on a determination made by a data owner about the confidentiality of information on the government web site.

Effective Date: July 1, 2017

Code: IC 5-14-3.3

Enrolled Act: HEA 1470, SEC. 6

Summary: Adds “an employee of the legislative services agency to carry out the responsibilities of the legislative services agency under IC 2-5-1.1-7 or another law” to the list of persons to whom certain confidential taxpayer information may be disclosed for solely official purposes.

Effective Date: July 1, 2017

Code: IC 6-8.1-7-1

Enrolled Act: HEA 1470, SEC. 7

Summary: (The study committee was not assigned) The general assembly urges the legislative council to assign to an appropriate study committee for study during the 2017 legislative interim topics concerning, among other things, establishing in the department of state revenue an enterprise fraud program office to implement a fraud, waste, abuse, and improper payments detection and prevention capability across state agencies and programs.

Effective Date: July 1, 2017

Code: Non-code

Enrolled Act: HEA 1470, SEC. 10

HEA 1491

Summary: Changes reference from “annual license excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-2.5-2-3

Enrolled Act: HEA 1491, SEC. 2

Summary: Changes reference from “annual license excise tax” to “vehicle excise tax.” Ties definition of “vehicle” to definition in Vehicle Excise Tax chapter. Changes reference from “annual license excise surtax” to “county vehicle excise tax,” the new name for the tax under this chapter.

Effective Date: Upon Passage

Code: IC 6-3.5-4-1

Enrolled Act: HEA 1491, SEC. 3

Summary: Changes references from “annual license excise surtax” to “county vehicle excise tax.” Clarifies that the tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-4-2

Enrolled Act: HEA 1491, SEC. 4

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-4-7

Enrolled Act: HEA 1491, SEC. 5

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-4-16

Enrolled Act: HEA 1491, SEC. 6

Summary: Changes references to other codes cites as a result of amendments made elsewhere in HEA 1491.

Effective Date: Upon Passage

Code: IC 6-3.5-5-1

Enrolled Act: HEA 1491, SEC. 7

Summary: Changes references from “annual wheel tax” to “county wheel tax.” Changes references from “annual license excise surtax” to “county vehicle excise tax.” Clarifies that the county wheel tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-2

Enrolled Act: HEA 1491, SEC. 8

Summary: Clarifies that the credit for county wheel tax when a vehicle is sold during a registration year equals the wheels tax owed for and paid during the current registration year.

Effective Date: July 1, 2017

Code: IC 6-3.5-5-8.5

Enrolled Act: HEA 1491, SEC. 9

Summary: Ties definition of “vehicle” to definition in Vehicle Excise Tax chapter. Changes reference from “annual license excise surtax” to “municipal vehicle excise tax,” the new name for the tax under this chapter.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-1

Enrolled Act: HEA 1491, SEC. 10

Summary: Changes references from “annual license excise surtax” to “municipal vehicle excise tax.” Changes references from “motor vehicle” to “vehicle.” Clarifies that the tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-3.5-10-2

Enrolled Act: HEA 1491, SEC. 11

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-10-7

Enrolled Act: HEA 1491, SEC. 12

Summary: Specifies that the Department may impose a service charge of \$0.15 for the municipal vehicle excise tax collected.

Effective Date: Upon Passage

Code: IC 6-3.5-10-12

Enrolled Act: HEA 1491, SEC. 13

Summary: Changes references from “motor vehicle” to “vehicle.”

Effective Date: July 1, 2017

Code: IC 6-3.5-10-13

Enrolled Act: HEA 1491, SEC. 14

Summary: Changes references to other codes cites as a result of amendments made elsewhere in HEA 1491.

Effective Date: July 1, 2017
Code: IC 6-3.5-11-1
Enrolled Act: HEA 1491, SEC. 15

Summary: Changes references from “annual wheel tax” to “municipal wheel tax.” Changes references from “annual license excise surtax” to “municipal vehicle excise tax.” Clarifies that the municipal wheel tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017
Code: IC 6-3.5-11-2
Enrolled Act: HEA 1491, SEC. 16

Summary: Changes references from “annual license excise surtax” to “municipal vehicle excise tax.”

Effective Date: July 1, 2017
Code: IC 6-3.5-11-4
Enrolled Act: HEA 1491, SEC. 17

Summary: Clarifies that the department may impose a service charge of \$0.15 for the municipal wheel tax collected.

Effective Date: Upon Passage
Code: IC 6-3.5-11-10
Enrolled Act: HEA 1491, SEC. 18

Summary: Clarifies that the addition of IC 6-6-5-5.5 by P.L. 98-1989 only applies before the repeal of IC 6-6-5-5.5.

Effective Date: July 1, 2017
Code: IC 6-6-5-0.1
Enrolled Act: HEA 1491, SEC. 19

Summary: Exempts certain vehicles from the vehicle excise tax (the new name for the motor vehicle excise tax), such as those used for official business by the state, a municipal corporation, and so on, or held in the inventory by a dealer. Language was moved from IC 6-6-5-1.

Effective Date: July 1, 2017
Code: IC 6-6-5-0.5
Enrolled Act: HEA 1491, SEC. 20

Summary: Provides that the definitions of IC 9-13-2 apply unless noted in subsection (b). Moves certain definitions around within the statute. Eliminates definitions for “mobile home,” “bureau,” “motor home,” “trailer,” and “license branch.” Adds definition for “light truck,” meaning a truck with a declared gross weight of eleven thousand pounds or less. Removes language regarding which vehicles are not subject to the vehicle excise tax, which was added to IC 6-6-5-0.5 instead.

Effective Date: July 1, 2017
Code: IC 6-6-5-1
Enrolled Act: HEA 1491, SEC. 21

Summary: Clarifies which vehicles are subject to the vehicle excise tax. Clarifies that the tax is due when registration fees are paid each year.

Effective Date: July 1, 2017

Code: IC 6-6-5-2

Enrolled Act: HEA 1491, SEC. 22

Summary: Clarifies which vehicles are subject to the vehicle excise tax. Requires the Bureau to adopt rules to determine the value of vehicles subject to the tax as the basis for measuring the vehicle excise tax. Moves the classification of vehicles language from IC 6-6-5-4 to this section. Specifies that the age of a vehicle is determined by subtracting the model year from the current calendar year. Moves the language regarding tax schedule for vehicle types from IC 6-6-5-5 to this section.

Effective Date: July 1, 2017

Code: IC 6-6-5-3

Enrolled Act: HEA 1491, SEC. 23

Summary: Creates new excise tax amounts for trailers registered with a declared gross weight of nine thousand pounds or less, motor driven cycles, mini-trucks, military vehicles, and vehicles that were originally manufactured before January 1, 1981.

Effective Date: July 1, 2017

Code: IC 6-6-5-3.5

Enrolled Act: HEA 1491, SEC. 24

Summary: Repeals statute describing classification plan for vehicles. The language of the statute is now incorporated into IC 6-6-5-3 per SEC. 23 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-4

Enrolled Act: HEA 1491, SEC. 25

Summary: Removes language regarding tax schedule for vehicle types and how tax is imposed; the language is now incorporated into IC 6-6-5-3 per SEC. 23 of HEA 1491. Fixes references to motor vehicle excise tax when previous references mentioned “annual excise tax.”

Effective Date: July 1, 2017

Code: IC 6-6-5-5

Enrolled Act: HEA 1491, SEC. 26

Summary: Changes reference of section 5 due to amendments made elsewhere in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-5.2

Enrolled Act: HEA 1491, SEC. 27

Summary: Repeals statute imposing vehicle excise tax on trailers; the language is now incorporated into IC 6-6-5-3.5 per SEC. 24 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-5.5

Enrolled Act: HEA 1491, SEC. 28

Summary: Repeals statute imposing vehicle excise tax on motor driven cycles; the language is now incorporated into IC 6-6-5-3.5 per SEC. 24 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-5.6

Enrolled Act: HEA 1491, SEC. 29

Summary: Repeals statute imposing vehicle excise tax on mini-trucks; the language is now incorporated into IC 6-6-5-3.5 per SEC. 24 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5-5.7

Enrolled Act: HEA 1491, SEC. 30

Summary: Repeals statute providing the date of payment of the vehicle excise tax; the language is now incorporated into IC 6-6-5-2 per SEC. 22 of HEA 1491. Language permitting a voucher from the department showing excise tax paid to be accepted by the bureau as proof of payment was not replaced.

Effective Date: July 1, 2017

Code: IC 6-6-5-6

Enrolled Act: HEA 1491, SEC. 31

Summary: Removes definition of “passenger motor vehicle” and “truck.” Replaces the term “truck” with “light truck,” and “vehicles” with “passenger motor vehicle.”

Effective Date: July 1, 2017

Code: IC 6-6-5-6.7

Enrolled Act: HEA 1491, SEC. 32

Summary: Removes language regarding due date of the vehicle excise tax. Clarifies that a vehicle that is “otherwise disposed of” in a registration year may be subject to a credit. The credit has been changed to one-twelfth (1/12th) of each full or partial calendar month that has elapsed in the registrant’s annual registration year before the date sale instead of eight and thirty-three hundredths percent (8.33%). Clarifies that the calculation is not just the date of sale or destruction, but date the vehicle was otherwise disposed.

Effective Date: July 1, 2017

Code: IC 6-6-5-7.2

Enrolled Act: HEA 1491, SEC. 33

Summary: Specifies that the refund amount of vehicle excise tax must be at least \$4 in order to claim a refund. Changes reference of 8.33% to one-twelfth (1/12th) regarding the prorated amount of refund one may claim. Adds \$3 fee to cover costs of the refund, which shall be deposited in the commission fund by the bureau.

Effective Date: July 1, 2017

Code: IC 6-6-5-7.4

Enrolled Act: HEA 1491, SEC. 34

Summary: Fixes reference to vehicle excise tax when previous references mentioned “motor vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-6-5-7.7

Enrolled Act: HEA 1491, SEC. 35

Summary: Repeals statute providing requirement that registration forms have space for an applicant’s social security or federal tax identification number and other information.

Effective Date: July 1, 2017

Code: IC 6-6-5-8

Enrolled Act: HEA 1491, SEC. 36

Summary: Fixes reference to vehicle excise tax when previous references mentioned “annual license excise tax” or “excise tax.”

Effective Date: July 1, 2017

Code: IC 6-6-5-9

Enrolled Act: HEA 1491, SEC. 37

Summary: Repeals statute providing that a registration without payment of the vehicle excise tax is void, and all evidence of registration shall be taken from the owner until they pay \$10.

Effective Date: July 1, 2017

Code: IC 6-6-5-12

Enrolled Act: HEA 1491, SEC. 38

Summary: Clarifies language regarding the Bureau contracting with a collection agency.

Effective Date: July 1, 2017

Code: IC 6-6-5-13

Enrolled Act: HEA 1491, SEC. 39

Summary: Rewords language regarding the vehicle excise tax and its relation to average property tax rates.

Effective Date: July 1, 2017

Code: IC 6-6-5-14

Enrolled Act: HEA 1491, SEC. 40

Summary: Fixes reference to vehicle excise tax when previous references mentioned “annual license excise tax” or “excise tax.”

Effective Date: July 1, 2017

Code: IC 6-6-5-15

Enrolled Act: HEA 1491, SEC. 41

Summary: Exempts certain vehicles from the commercial motor vehicle excise tax, such as those used for official business by the state, a municipal corporation, and so on, or held in the inventory by a dealer. Language was moved from IC 6-6-5.5-2.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-0.5

Enrolled Act: HEA 1491, SEC. 66

Summary: Provides that the definitions of IC 9-18.1 apply unless noted elsewhere in this section. Moves and makes alterations to certain definitions within the statute. Eliminates other definitions defined elsewhere in IC 9-18.1.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-1

Enrolled Act: HEA 1491, SEC. 67

Summary: Repeals statute defining what vehicles are not subject to the commercial motor vehicle excise tax; the language is now incorporated into IC 6-6-5.5-0.5 per SEC. 66 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-2

Enrolled Act: HEA 1491, SEC. 68

Summary: Clarifies which vehicles are subject to the commercial vehicle excise tax. Fixes reference to the commercial vehicle excise tax where “tax” had been used before. Removes language regarding commercial vehicles subject to the commercial vehicle excise tax not being subject to personal property or ad valorem taxes. Specifies that the commercial vehicle excise tax is due and shall be paid each year at the time the vehicle is registered.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-3

Enrolled Act: HEA 1491, SEC. 69

Summary: Fixes reference to commercial vehicle excise tax where “annual excise tax” had been used before. Changes reference to IC 9-18.1 from IC 9-18. Removes language stating which vehicles are subject to the commercial vehicle excise tax, which has been moved to IC 6-6-5.5-3 per SEC. 69 of HEA 1491. Rewords the remainder of the statute as a result of amendments to this and other statutes in HEA 1491 without making substantive changes.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-7

Enrolled Act: HEA 1491, SEC. 70

Summary: Repeals statute regarding payment of the commercial vehicle excise tax, which is now addressed elsewhere in the chapter as a result of amendments to other statutes in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-8

Enrolled Act: HEA 1491, SEC. 71

Summary: Repeals statute regarding payment of the commercial vehicle excise tax on permanent semitrailers, which is now addressed elsewhere in the chapter as a result of amendments to other statutes in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-9

Enrolled Act: HEA 1491, SEC. 72

Summary: Removes reference to IC 6-6-5-8, which was repealed in SEC. 71 in HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-11

Enrolled Act: HEA 1491, SEC. 73

Summary: Changes reference of section 3(b) to 3(c) due to amendments made by SEC. 69 of HEA 1491.

Effective Date: July 1, 2017

Code: IC 6-6-5.5-17

Enrolled Act: HEA 1491, SEC. 74

Summary: Fixes references to repealed statutes (appears in multiple bills).

Effective Date: January 1, 2017 (retroactive)

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1491, SEC. 84

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-3-1

Enrolled Act: HEA 1491, SEC. 85

Summary: Changes references from “IC 6-6-5-5 and IC 6-6-5-6” to “IC 6-6-5.”

Effective Date: Upon Passage

Code: IC 6-8.1-5-2

Enrolled Act: HEA 1491, SEC. 86

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-7-1

Enrolled Act: HEA 1491, SEC. 87

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-9-1

Enrolled Act: HEA 1491, SEC. 88

Summary: Changes reference from “motor vehicle excise tax” to “vehicle excise tax.”

Effective Date: July 1, 2017

Code: IC 6-8.1-9-3

Enrolled Act: HEA 1491, SEC. 89

Summary: Changes definition of “bus” to be 9 passengers, including the driver, instead 10.

Effective Date: July 1, 2017

Code: IC 9-13-2-17

Enrolled Act: HEA 1491, SEC. 98

Summary: Rewords definition of “farm wagon” without making substantive changes, except to remove language including within the definition vehicles where there is incidental transportation of farm supplies or farm implements at the same time it is used for the transportation of an individual.

Effective Date: July 1, 2017

Code: IC 9-13-2-60

Enrolled Act: HEA 1491, SEC. 99

Summary: Changes definition of “private bus” to be 13 passengers, including the driver, instead of 14.

Effective Date: July 1, 2017

Code: IC 9-13-2-133

Enrolled Act: HEA 1491, SEC. 100

Summary: Fixes reference in definition of “vehicle.”

Effective Date: July 1, 2017

Code: IC 9-13-2-196

Enrolled Act: HEA 1491, SEC.101

Summary: Changes the distribution scheme for fees collected for certificates of title.

Effective Date: July 1, 2017

Code: IC 9-17-2-14.5

Enrolled Act: HEA 1491, SEC. 102

Summary: Changes the distribution scheme for administrative penalties collected for failures to apply for a certificate of title.

Effective Date: July 1, 2017

Code: IC 9-17-2-14.7

Enrolled Act: HEA 1491, SEC. 103

Summary: Changes the distribution scheme for fees collected for duplicate certificates of title.

Effective Date: July 1, 2017

Code: IC 9-17-3-2

Enrolled Act: HEA 1491, SEC. 104

Summary: Changes requirements for due diligence for agency assuring sale of vehicle by providing that an order, process, statute, or operation may substitute for proof of ownership under IC 9-17-2-4, but the applicant must comply with IC 9-17 to receive a certificate of title.

Effective Date: July 1, 2017

Code: IC 9-17-3-5

Enrolled Act: HEA 1491, SEC. 105

Summary: Slight rewording of statutory language.

Effective Date: Upon Passage

Code: IC 9-17-4-4.5

Enrolled Act: HEA 1491, SEC. 106

Summary: Provides that a person desiring to register a vehicle must include their municipality in addition to their county and township on their application.

Effective Date: July 1, 2017

Code: IC 9-18.1-3-1

Enrolled Act: HEA 1491, SEC. 109

Summary: Slight rewording of statutory language.

Effective Date: July 1, 2017

Code: IC 9-18.1-4-6

Enrolled Act: HEA 1491, SEC. 110

Summary: Changes the distribution scheme for fees collected for registration of not-for-hire buses.

Effective Date: July 1, 2017

Code: IC 9-18.1-5-4

Enrolled Act: HEA 1491, SEC. 113

Summary: Changes the distribution scheme for fees collected for registration of recovery vehicles.

Effective Date: July 1, 2017

Code: IC 9-18.1-6-4

Enrolled Act: HEA 1491, SEC. 117

Summary: Rephrases the statute providing for a \$15 penalty for persons failing to register or renew (or providing full payment for registration or renewal) of a vehicle.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-5

Enrolled Act: HEA 1491, SEC. 124

Summary: Changes the distribution scheme for fees collected for transferring vehicle registration to another vehicle.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-6

Enrolled Act: HEA 1491, SEC. 125

Summary: Changes the distribution scheme for fees collected for replacing a license plate that was lost or stolen.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-8

Enrolled Act: HEA 1491, SEC. 126

Summary: Changes the distribution scheme for fees collected for amending a registration.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-9

Enrolled Act: HEA 1491, SEC. 127

Summary: Changes the distribution scheme for fees collected for applying for a different license plate.

Effective Date: July 1, 2017

Code: IC 9-18.1-11-10

Enrolled Act: HEA 1491, SEC. 128

Summary: Changes the distribution scheme for fees collected for temporary vehicle registration permits.

Effective Date: July 1, 2017

Code: IC 9-18.1-12-2

Enrolled Act: HEA 1491, SEC. 129

Summary: Changes the distribution scheme for fees collected for temporary delivery permits.

Effective Date: July 1, 2017

Code: IC 9-18.1-12-3

Enrolled Act: HEA 1491, SEC. 130

Summary: Changes reference to statute defining “farm wagons” in accordance with changes outlined in SEC. 99 of 1491.

Effective Date: July 1, 2017

Code: IC 9-20-9-8

Enrolled Act: HEA 1491, SEC. 157

Summary: Changes reference to statute defining “farm wagons” in accordance with changes outlined in SEC. 99 of 1491.

Effective Date: July 1, 2017

Code: IC 9-20-10-2

Enrolled Act: HEA 1491, SEC. 158

Summary: Specifies that a court shall not award attorney’s fees in a class action against the state filed after June 30, 2017 without first conducting a hearing, which may include the presentation of evidence, testimony of expert witnesses, and any other evidence the court requires to make its determination.

Effective Date: July 1, 2017

Code: IC 34-52-2-7

Enrolled Act: HEA 1491, SEC. 189

HEA 1492

Summary: Makes technical correction to definitions that have been repealed in prior legislative sessions.

Effective Date: Upon Passage

Code: IC 6-3.5-4-1

Enrolled Act: HEA 1492, SEC. 4

Summary: Makes technical correction to definitions that have been repealed in prior legislative sessions.

Effective Date: Upon Passage

Code: IC 6-3.5-5-1

Enrolled Act: HEA 1492, SEC. 5

Summary: Adds a school bus and a motor vehicle that is funeral equipment and that is used in the operation of funeral services to the list of vehicles exempt from the county wheel tax.

Effective Date: Upon Passage

Code: IC 6-3.5-5-4

Enrolled Act: HEA 1492, SEC. 6

Summary: Makes technical correction to definitions that have been repealed in prior legislative sessions.

Effective Date: Upon Passage

Code: IC 6-3.5-11-1

Enrolled Act: HEA 1492, SEC. 7

Summary: Adds a school bus and a motor vehicle that is funeral equipment and that is used in the operation of funeral services to the list of vehicles exempt from the municipal wheel tax.

Effective Date: Upon Passage

Code: IC 6-3.5-11-4

Enrolled Act: HEA 1492, SEC. 8

Summary: Changes references from IC 9-18 to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 6-6-4.1-13

Enrolled Act: HEA 1492, SEC. 9

Summary: Changes reference from IC 9-18 to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 6-6-4.1-26

Enrolled Act: HEA 1492, SEC. 10

Summary: Changes reference from IC 9-18 to IC 9-18.1. Specifies that the bureau may establish a schedule instead of adopting rules for the purposes of creating registration dates.

Effective Date: Upon Passage

Code: IC 6-6-5.5-9

Enrolled Act: HEA 1492, SEC. 12

Summary: Notes that reference to IC 9-18-2-4.6 is valid until its expiration.

Effective Date: Upon Passage

Code: IC 6-6-5.5-10

Enrolled Act: HEA 1492, SEC. 13

Summary: Changes reference from IC 9-18 to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 6-8.1-4-4

Enrolled Act: HEA 1492, SEC. 14

Summary: Rephrases language within the statute; no substantive changes.

Effective Date: Upon Passage

Code: IC 6-8.1-5-2

Enrolled Act: HEA 1492, SEC. 15

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1 to note it will be valid after December 31, 2016.

Effective Date: Upon Passage

Code: IC 8-2.1-24-28

Enrolled Act: HEA 1492, SEC. 16

Summary: Repeals definition of “commercial vehicle,” which is still defined (but differently) in IC 9-18.1-13.

Effective Date: Upon Passage

Code: IC 9-13-2-31.5

Enrolled Act: HEA 1492, SEC. 22

Summary: Changes reference from IC 9-18.1-4 to IC 9-18.1-14.

Effective Date: July 1, 2017

Code: IC 9-13-2-196

Enrolled Act: HEA 1492, SEC. 25

Summary: Notes that reference to IC 9-18 is valid until its expiration.

Effective Date: Upon Passage

Code: IC 9-18.1-13-2

Enrolled Act: HEA 1492, SEC. 27

Summary: Changes reference from IC 9-29-5 to IC 9-18.1-5.

Effective Date: Upon Passage

Code: IC 9-18.1-13-3

Enrolled Act: HEA 1492, SEC. 28

Summary: Notes that reference to IC 9-18-2-4.6 is valid until its expiration.

Effective Date: Upon Passage

Code: IC 9-18.1-13-7

Enrolled Act: HEA 1492, SEC. 29

Summary: Changes reference from IC 9-18-13-5 to IC 9-18.1-6-5 regarding recovery vehicles.

Effective Date: Upon Passage

Code: IC 9-20-2-3

Enrolled Act: HEA 1492, SEC. 30

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 9-20-5-8

Enrolled Act: HEA 1492, SEC. 31

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1 and IC 9-18.5.

Effective Date: Upon Passage

Code: IC 9-20-6-11

Enrolled Act: HEA 1492, SEC. 32

Summary: Notes that reference to IC 9-18 is valid until its expiration, and adds reference to IC 9-18.1.

Effective Date: Upon Passage

Code: IC 9-20-6-12

Enrolled Act: HEA 1492, SEC. 33

Summary: Changes reference from IC 9-18-13-5 to IC 9-18.1-6-5 regarding recovery vehicles.

Effective Date: Upon Passage

Code: IC 9-20-9-11

Enrolled Act: HEA 1492, SEC. 34

HEA 1496

Summary: Creates requirements for retailer's permit for a restaurant regarding carryout alcoholic beverages. After receiving an application for carryout privileges, the Alcohol and Tobacco Commission can require that a financial statement submitted by an applicant be audited by a CPA, and verify the information with the cooperation of the Department of Revenue. The Commission may also disclose information with the Department submitted by an applicant to verify the accuracy of the gross retail income from sales of alcoholic beverages. The Department may also provide the Commission with confidential taxpayer information, notwithstanding the requirements of IC 6-8.1-7-1, which the Commission may disclose in any administrative or judicial proceeding to revoke a permit.

Effective Date: Upon Passage

Code: IC 7.1-3-20-9.5

Enrolled Act: HEA 1496, SEC. 11

HEA 1520

Summary: Removes reference to state inheritance tax.

Effective Date: July 1, 2017

Code: IC 5 through IC 6

Enrolled Act: HEA 1520, SEC. 1-52

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 6-8-5-1
Enrolled Act: HEA 1520, SEC. 53

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 8-10-1-27
Enrolled Act: HEA 1520, SEC. 54

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 8-14.5-6-12
Enrolled Act: HEA 1520, SEC. 55

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 8-21-9-31
Enrolled Act: HEA 1520, SEC. 56

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 8-22-3-17
Enrolled Act: HEA 1520, SEC. 57

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 8-22-3-18.1
Enrolled Act: HEA 1520, SEC. 58

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 8-22-3.7-21
Enrolled Act: HEA 1520, SEC. 59

Summary: Removes reference to state inheritance tax regarding transfer of interest in a vehicle.
Effective Date: July 1, 2017
Code: IC 9-17-3-9
Enrolled Act: HEA 1520, SEC. 60

Summary: Removes reference to state inheritance tax.
Effective Date: July 1, 2017
Code: IC 14 through IC 36
Enrolled Act: HEA 1520, SEC. 61-88