



Indiana Department of Revenue

Indiana Government Center • 100 N. Senate Ave. Indianapolis, IN 46204 • dor.in.gov

Departmental Notice #33

Subject: Motor Carrier Metal Coil Securement Certification

Publication Date: September 2023

Effective Date: Upon Publication

Reference(s): IC 9-21-8-58

Replaces Notice #33, dated November 2014

Disclaimer: Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on the department or the taxpayer. Therefore, 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.

Summary of Changes

Only nonsubstantive, technical changes have been made to this notice. It has been primarily changed to reflect updated formatting.

Introduction

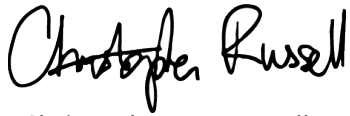
The department interprets IC 9-21-8-58 to apply only to intrastate motor carriers, meaning carriers based in Indiana that operate loads only within the state of Indiana. The loads must both originate and terminate within Indiana. Therefore, if a carrier is based in another state and the load initiates or terminates within Indiana, the statute does not apply. Likewise, if the carrier is based in Indiana and the load originates or terminates outside of Indiana, the statute does not apply because that carrier is not an intrastate carrier.

Drivers employed by applicable intrastate motor carriers discussed above must pass a training program certifying that the driver knows the proper load securement requirements for one or more metal coils, as provided in 49 CFR 393.120. After passing the training program, a certificate of completion will be issued to the driver. The certificate of completion must be kept in the vehicle when transporting one or more metal coils that, individually or grouped together, weigh at least 2,268 kilograms (5,000 pounds).

IC 9-21-8-58 mandates that the department recognize metal coil securement certificates issued by other states. An example of a training and certification program can be found at

metalcoiltraining.com, which the State of Alabama has utilized. The department will recognize a valid certificate of completion obtained from this program.

If you have any questions concerning this notice, please contact the Tax Policy Division at taxpolicy@dor.in.gov.

A handwritten signature in black ink that reads "Christopher Russell". The signature is written in a cursive style with a large initial "C".

Christopher W. Russell
General Counsel
Indiana Department of Revenue