HOUSE BILL No. 1527

DIGEST OF HB 1527 (Updated February 8, 2017 12:36 pm - DI 84)

Citations Affected: IC 6-1.1; IC 6-2.5; IC 6-3.5; IC 6-6; IC 6-8.1; IC 8-14; IC 8-18; IC 9-18.1; IC 9-18.5; IC 9-22; IC 20-26; IC 20-40; IC 24-4.6; IC 35-52; IC 36-7.

Synopsis: Vehicle excise taxes. Renames the county motor vehicle excise surtax to be the county vehicle excise tax. Renames the municipal motor vehicle license excise surtax to be the municipal vehicle excise tax. Renames the motor vehicle license excise tax to be the vehicle excise tax. Makes other revisions in the following statutes: (1) The vehicle excise tax. (2) The excise tax on recreational vehicles and truck campers. (3) The commercial vehicle excise tax. (4) The boat excise tax. Makes conforming changes. Makes a technical change in the registration statute.

Effective: January 1, 2017 (retroactive); upon passage; July 1, 2017.

Soliday

February 10, 2017

First Regular Session of the 120th General Assembly (2017)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in this style type. Also, the word NEW will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in this style type or this style type reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1527

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-1.1-2-7, AS AMENDED BY P.L.1-2009, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) As used in this section, "nonbusiness personal property" means personal property that is not:

1. held for sale in the ordinary course of a trade or business;
2. held, used, or consumed in connection with the production of income; or
3. held as an investment.

(b) The following property is not subject to assessment and taxation under this article:

1. A commercial vessel that is subject to the net tonnage tax imposed under IC 6-6-6.
2. A motor vehicle that is subject to the annual license vehicle excise tax imposed under IC 6-6-5.
3. A motorized boat or sailboat that is subject to the boat excise tax imposed under IC 6-6-11.
4. Property used by a cemetery (as defined in IC 23-14-33-7) if

HB 1527—LS 7501/DI 113
the cemetery:

(A) does not have a board of directors, board of trustees, or other governing authority other than the state or a political subdivision; and

(B) has had no business transaction during the preceding calendar year.

(5) A commercial vehicle that is subject to the annual excise tax imposed under IC 6-6-5.5.

(6) Inventory.

(7) A recreational vehicle or truck camper that is subject to the annual excise tax imposed under IC 6-6-5.1.

(8) The following types of nonbusiness personal property:

(A) All-terrain vehicles.

(B) Snowmobiles.

(C) Rowboats, canoes, kayaks, and other human powered boats.

(D) Invalid chairs.

(E) Yard and garden tractors.

(F) Trailers that are not subject to an excise tax under:

(i) IC 6-6-5-5.5; IC 6-6-5;

(ii) IC 6-6-5.1; or

(iii) IC 6-6-5.5.

SECTION 2. IC 6-2.5-2-3, AS ADDED BY P.L.166-2014, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) As used in this section, "motor vehicle" means a vehicle that would be subject to the annual license vehicle excise tax imposed under IC 6-6-5 if the vehicle were to be used in Indiana.

(b) Notwithstanding section 2 of this chapter, the state gross retail tax rate on a motor vehicle that a purchaser intends to:

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

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

is the rate of that state or country (excluding any locally imposed tax rates) as certified by the seller and purchaser in an affidavit satisfying the requirements of subsection (c).

(c) The department of state revenue shall prescribe the form of the affidavit required by subsection (b). In addition to the certification required by subsection (b), the affidavit must include the following:

(1) The name of the state or country in which the motor vehicle will be titled or registered.

(2) An affirmation by the purchaser under the penalties for
perjury that the information contained in the affidavit is true.

(3) Any other information required by the department of state revenue for the purpose of verifying the information contained in the affidavit.

(d) The department may audit affidavits submitted under this section and make a proposed assessment of the amount of unpaid tax due with respect to any incorrect information submitted in an affidavit required by this section.

SECTION 3. IC 6-3.5-4-1, AS AMENDED BY P.L.146-2016, SECTION 5, AND AS AMENDED BY P.L.198-2016, SECTION 22, AND AS AMENDED BY P.L.197-2016, SECTION 34, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in The following definitions apply throughout this chapter:

(1) "Adopting entity" means either the county council or the county local income tax council established by IC 6-3.5-6-2 for the county, whichever adopts an ordinance to impose a surtax first.

(2) "Branch office" means a branch office of the bureau of motor vehicles.

(2) (2) "County council" includes the city-county council of a county that contains a consolidated city of the first class.

(3) "Motor Vehicle" means a vehicle which is subject to the annual license excise tax imposed under IC 6-6-5. has the meaning set forth in IC 6-6-5-1(b).

(4) (3) "Net annual license vehicle excise tax" means the tax due under IC 6-6-5 after the application of the adjustments and credits provided by that chapter.

(5) (4) "Surtax" means the annual license county vehicle excise surtax tax imposed by an adopting entity under this chapter.

(6) (5) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

SECTION 4. IC 6-3.5-4-2, AS AMENDED BY P.L.146-2016, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) An adopting entity of any county may, subject to the limitation imposed by subsection (f), adopt an ordinance to impose an annual license a county vehicle excise surtax tax in accordance with this chapter on each motor vehicle listed in subsection (e) that is registered in the county.

(b) If a county does not use a transportation asset management plan approved by the Indiana department of transportation, the adopting
entity of the county may impose the surtax either:
(1) at a rate of not less than two percent (2%) nor more than ten percent (10%); or
(2) at a specific amount of at least seven dollars and fifty cents ($7.50) and not more than twenty-five dollars ($25).
However, the surtax on a vehicle may not be less than seven dollars and fifty cents ($7.50). The adopting entity shall state the surtax rate or amount in the ordinance which imposes the tax.
(c) If a county uses a transportation asset management plan approved by the Indiana department of transportation, the adopting entity of the county may impose the surtax either:
(1) at a rate of at least two percent (2%) and not more than twenty percent (20%); or
(2) at a specific amount of at least seven dollars and fifty cents ($7.50) and not more than fifty dollars ($50).
However, the surtax on a vehicle may not be less than seven dollars and fifty cents ($7.50). The adopting entity shall state the surtax rate or amount in the ordinance that imposes the tax.
(d) Subject to the limits and requirements of this section, the adopting entity may do any of the following:
(1) Impose the annual license county vehicle excise surtax tax at the same rate or amount on each motor vehicle that is subject to the tax.
(2) Impose the annual license county vehicle excise surtax tax on vehicles subject to the tax at one (1) or more different rates based on the class of vehicle listed in subsection (e).
(e) The license county vehicle excise surtax tax applies to the following vehicles:
(1) Passenger vehicles.
(2) Motorcycles.
(3) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.
(4) Motor driven cycles.
(f) The adopting entity may not adopt an ordinance to impose the surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to impose the wheel tax.
(g) Notwithstanding any other provision of this chapter or IC 6-3.5-5, ordinances adopted by a county council before June 1, 2013, to impose or change the annual license county vehicle excise surtax tax and the annual wheel tax in the county remain in effect until the ordinances are amended or repealed under this chapter or IC 6-3.5-5.

HB 1527—LS 7501/DI 113
(h) A county vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.

SECTION 5. IC 6-3.5-4-7, AS AMENDED BY P.L.149-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. A person may not register a motor vehicle in a county that has adopted the surtax unless the person pays the surtax due, if any, to the bureau of motor vehicles. The amount of the surtax due equals the greater of seven dollars and fifty cents ($7.50), the amount established under section 2 of this chapter, or the product of:

1. the amount determined under section 7.3 of this chapter for the vehicle, as adjusted under section 7.4 of this chapter;
2. multiplied by
   (2) the surtax rate in effect at the time of registration.

The bureau of motor vehicles shall collect the surtax due, if any, at the time a motor vehicle is registered.

SECTION 6. IC 6-3.5-4-16, AS AMENDED BY P.L.149-2015, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) The owner of a motor vehicle who knowingly registers the vehicle without paying surtax imposed under this chapter with respect to that registration commits a Class B misdemeanor.

(b) An employee of the bureau of motor vehicles who recklessly issues a registration on any motor vehicle without collecting surtax imposed under this chapter with respect to that registration commits a Class B misdemeanor.

SECTION 7. IC 6-3.5-5-1, AS AMENDED BY P.L.146-2016, SECTION 8, AND AS AMENDED BY P.L.198-2016, SECTION 24, AND AS AMENDED BY P.L.197-2016, SECTION 36, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. **As used in** The following definitions apply throughout this chapter:

1. "Adopting entity" means either the county council or the county local income tax council established by IC 6-3.5-6-2 IC 6-3.6-3-1 for the county, whichever adopts an ordinance to impose a wheel tax first.
2. "Branch office" means a branch office of the bureau of motor vehicles.
3. "Bus" has the meaning set forth in IC 9-13-2-17(a).
4. "Commercial motor vehicle" has the meaning set forth in IC 6-6-5.5-1(e). IC 6-6-5.5-1(b).
(4) "County council" includes the city-county council of a county that contains a consolidated city of the first class.

(5) "In-state miles" has the meaning set forth in IC 6-6-5.5-1(b).

(6) "Political subdivision" has the meaning set forth in IC 34-6-2-110.

(7) "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.

(8) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(9) "State agency" has the meaning set forth in IC 34-6-2-141.

(10) "Tractor" has the meaning set forth in IC 9-13-2-180.

(11) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

(12) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

(13) "Truck" has the meaning set forth in IC 9-13-2-188(a).

(14) "Wheel tax" means the tax imposed under this chapter.

SECTION 8. IC 6-3.5-5-2, AS AMENDED BY P.L.146-2016, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The adopting entity of any county may, subject to the limitation imposed by subsection (b), adopt an ordinance to impose an annual county wheel tax in accordance with this chapter on each vehicle that:

1. is included in one (1) of the classes of vehicles listed in section 3 of this chapter;
2. is not exempt from the wheel tax under section 4 of this chapter; and
3. is registered in the county.

(b) The adopting entity of a county may not adopt an ordinance to impose the wheel tax unless it concurrently adopts an ordinance under IC 6-3.5-4 to impose the annual license county vehicle excise tax.

(c) The adopting entity may impose the wheel tax at a different rate for each of the classes of vehicles listed in section 3 of this chapter. In addition, the adopting entity may establish different rates within the classes of buses, semitrailers, trailers, tractors, and trucks based on weight classifications of those vehicles that are established by the bureau of motor vehicles for use throughout Indiana. However, the wheel tax rate for a particular class or weight classification of vehicles:

1. may not be less than five dollars ($5) and may not exceed...
forty dollars ($40), if the county does not use a transportation asset management plan approved by the Indiana department of transportation; or
(2) may not be less than five dollars ($5) and may not exceed eighty dollars ($80), if the county uses a transportation asset management plan approved by the Indiana department of transportation.

The adopting entity shall state the initial wheel tax rates in the ordinance that imposes the tax.

(d) A wheel tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.

SECTION 9. IC 6-3.5-5-8.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8.5. (a) Every owner of a vehicle for which the wheel tax has been paid for the owner's registration year is entitled to a credit if during that registration year the owner sells the vehicle. The amount of the credit equals the wheel tax owed for and paid during the current registration year by the owner for the vehicle that was sold. The credit may only be applied by the owner against the wheel tax owed for a vehicle that is purchased during the same registration year.

(b) An owner of a vehicle is not entitled to a refund of any part of a credit that is not used under this section.

SECTION 10. IC 6-3.5-10-1, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. The following definitions apply throughout this chapter:

(1) "Adopting municipality" means an eligible municipality that has adopted the surtax.
(2) "Eligible municipality" means a municipality having a population of at least ten thousand (10,000).
(3) "Fiscal body" has the meaning set forth in IC 36-1-2-6.
(4) "Fiscal officer" has the meaning set forth in IC 36-1-2-7.
(5) "Motor vehicle" means a vehicle that is subject to the annual license excise tax imposed under IC 6-6-5-1(b).
(6) "Municipality" has the meaning set forth in IC 36-1-2-11.
(7) "Surtax" means the annual license municipal vehicle excise surtax tax imposed by the fiscal body of an eligible municipality under this chapter.
(8) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.
SECTION 11. IC 6-3.5-10-2, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The fiscal body of an eligible municipality may, subject to subsections (d) and (e), adopt an ordinance to impose an annual license a municipal vehicle excise surtax tax on each motor vehicle listed in subsection (c) that is registered in the eligible municipality. The eligible municipality may impose the surtax at a specific amount of:

1. at least seven dollars and fifty cents ($7.50); and
2. not more than twenty-five dollars ($25).

The eligible municipality shall state the surtax rate or amount in the ordinance that imposes the tax.

(b) Subject to the limits and requirements of this section, the fiscal body of an eligible municipality may do any of the following:

1. Impose the annual license municipal vehicle excise surtax tax at the same amount on each motor vehicle that is subject to the tax.
2. Impose the annual license municipal vehicle excise surtax tax on vehicles subject to the tax at one (1) or more different amounts based on the class of vehicle listed in subsection (c).

(c) The license municipal vehicle excise surtax tax applies to the following vehicles:

1. Passenger vehicles.
2. Motorcycles.
3. Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.

(d) The fiscal body of an eligible municipality may not adopt an ordinance to impose the surtax unless the fiscal body concurrently adopts an ordinance under IC 6-3.5-11 to impose the municipal wheel tax.

(e) The fiscal body of an eligible municipality may not adopt an ordinance to impose the surtax unless the eligible municipality uses a transportation asset management plan approved by the Indiana department of transportation.

(f) A municipal vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.

SECTION 12. IC 6-3.5-10-7, AS ADDED BY P.L.146-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. A person may not register a motor vehicle in an adopting municipality unless the person pays the surtax due, if any, to HB 1527—LS 7501/DI 113
the bureau of motor vehicles. The amount of the surtax due equals the
amount established under section 2 of this chapter. The bureau of
motor vehicles shall collect the surtax due, if any, at the time a motor
vehicle is registered.

SECTION 13. IC 6-3.5-10-12, AS ADDED BY P.L.146-2016,
SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 12. The department or the bureau of motor
vehicles, as applicable, may impose a service charge under IC 9-29 of
fifteen cents ($0.15) for each surtax collected under this chapter.

SECTION 14. IC 6-3.5-10-13, AS ADDED BY P.L.146-2016,
SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 13. (a) The owner of a motor vehicle who
knowingly registers the vehicle without paying the surtax imposed
under this chapter with respect to that registration commits a Class B
misdemeanor.

(b) An employee of the bureau of motor vehicles who recklessly
issues a registration on any motor vehicle without collecting the surtax
imposed under this chapter with respect to that registration commits a
Class B misdemeanor.

SECTION 15. IC 6-3.5-11-1, AS ADDED BY P.L.146-2016,
SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 1. The following definitions apply throughout this
chapter:

(1) "Adopting municipality" means an eligible municipality that
has adopted the wheel tax.

(2) "Branch office" means a branch office of the bureau of motor
vehicles.

(3) "Bus" has the meaning set forth in IC 9-13-2-17(a).

(4) "Commercial vehicle" has the meaning set forth in
IC 6-6-5.5-1(c).

(5) "Department" refers to the department of state revenue.

(6) "Eligible municipality" means a municipality having a
population of at least ten thousand (10,000).

(7) "In-state miles" has the meaning set forth in IC 6-6-5.5-1(i).

(8) "Political subdivision" has the meaning set forth in
IC 34-6-2-110.

(9) "Recreational vehicle" has the meaning set forth in
IC 9-13-2-150.

(10) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(11) "State agency" has the meaning set forth in IC 34-6-2-141.

(12) "Tractor" has the meaning set forth in IC 9-13-2-180.
(13) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

(14) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

(15) "Truck" has the meaning set forth in IC 9-13-2-188(a).

(16) "Wheel tax" means the tax imposed under this chapter.

SECTION 16. IC 6-3.5-11-2, AS ADDED BY P.L.146-2016, SECTION 12, IS AMENDED TO READ AS FOLLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The fiscal body of an eligible municipality may, subject to subsections (b) and (c), adopt an ordinance to impose an annual municipal wheel tax in accordance with this chapter on each vehicle that:

1. is included in one (1) of the classes of vehicles listed in section 3 of this chapter;
2. is not exempt from the wheel tax under section 4 of this chapter; and
3. is registered in the eligible municipality.

(b) The fiscal body of an eligible municipality may not adopt an ordinance to impose the wheel tax unless the fiscal body concurrently adopts an ordinance under IC 6-3.5-10 to impose the annual license municipal vehicle excise tax.

(c) The fiscal body of an eligible municipality may not adopt an ordinance to impose the wheel tax unless the eligible municipality uses a transportation asset management plan approved by the Indiana department of transportation.

(d) The fiscal body of an eligible municipality may impose the wheel tax at a different rate for each of the classes of vehicles listed in section 3 of this chapter. In addition, the fiscal body may establish different rates within the classes of buses, recreational vehicles, semitrailers, trailers, tractors, and trucks based on weight classifications of those vehicles that are established by the bureau of motor vehicles for use throughout Indiana. However, the wheel tax rate for a particular class or weight classification of vehicles may not be less than five dollars ($5) and may not exceed forty dollars ($40). The fiscal body shall state the initial wheel tax rates in the ordinance that imposes the tax.

(e) A wheel tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.

SECTION 17. IC 6-3.5-11-4, AS ADDED BY P.L.146-2016, SECTION 12, IS AMENDED TO READ AS FOLLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. A vehicle is exempt from the wheel tax imposed under this chapter if the vehicle is:
1. owned by the state;
2. owned by a state agency of the state;
3. owned by a political subdivision of the state;
4. subject to the annual license municipal vehicle excise surtax tax imposed under IC 6-3.5-10; or
5. a bus owned and operated by a religious or nonprofit youth organization and used to transport persons to religious services or for the benefit of its members.

SECTION 18. IC 6-6-5-0.1, AS ADDED BY P.L.220-2011, SECTION 158, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 0.1. The following amendments to this chapter apply as follows:

1. The amendments made to sections 1 and 14 of this chapter by P.L.98-1989 apply to boating years beginning after December 31, 1989.
2. The addition of section 5.5 of this chapter by P.L.98-1989 (before its repeal) applies to boating years beginning after December 31, 1989.
3. The amendments made to sections 5 and 14 of this chapter by P.L.33-1990 apply to vehicles registered after December 31, 1990.

SECTION 19. IC 6-6-5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 0.5. This chapter does not apply to the following:

1. Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
2. After June 30, 2017, vehicles owned or otherwise held as inventory by a person licensed under IC 9-32.

SECTION 20. IC 6-6-5-1, AS AMENDED BY P.L.198-2016, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as redefined in subsection (b), the definitions in IC 9-13-2 apply throughout this chapter.

(a) As used in (b) The following definitions apply throughout this chapter:

1. "Last preceding annual excise tax liability" means either:
   (A) the amount of excise tax liability to which the vehicle was subject on the owner's last preceding regular annual registration date; or
   (B) the amount of excise tax liability to which a vehicle that was registered after the owner's last preceding annual
registration date would have been subject if it had been registered on that date.

(2) "Light truck" means a truck registered with a declared gross weight of eleven thousand (11,000) pounds or less.

(3) "Owner" means the person in whose name the vehicle is registered.

(4) "Vehicle" means a vehicle subject to annual registration as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state.

(b) As used in this chapter, "mobile home" means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place.

(c) As used in this chapter, "bureau" means the bureau of motor vehicles.

(d) As used in this chapter, "license branch" means a branch office of the bureau authorized to register motor vehicles pursuant to the laws of the state.

(c) As used in this chapter, "owner" means the person in whose name the vehicle or trailer is registered (as defined in IC 9-13-2).

(f) As used in this chapter, "motor home" means a self-propelled vehicle having been designed and built as an integral part thereof having living and sleeping quarters; including that which is commonly referred to as a recreational vehicle.

(g) As used in this chapter, "last preceding annual excise tax liability" means either:

(1) the amount of excise tax liability to which the vehicle was subject on the owner's last preceding regular annual registration date; or

(2) the amount of excise tax liability to which a vehicle that was registered after the owner's last preceding annual registration date would have been subject if it had been registered on that date.

(h) As used in this chapter, "trailer" means a device having a gross vehicle weight equal to or less than three thousand (3,000) pounds that is pulled behind a vehicle and that is subject to annual registration as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state. The term includes any utility; boat; or other two (2) wheeled trailer.

(i) This chapter does not apply to the following:

(1) Vehicles owned, leased and operated by the United States; the state; or political subdivisions of the state;

(2) Vehicles subject to taxation under IC 6-6-5.1;

(3) Vehicles assessed under IC 6-1.1-8;

HB 1527—LS 7501/DI 113
(4) Vehicles subject to taxation under IC 6-6-5-5:

(5) Vehicles owned, or leased and operated; by a postsecondary educational institution described in IC 6-3-3.5(d):

(6) Vehicles owned, or leased and operated; by a volunteer fire department (as defined in IC 36-8-12-2):

(7) Vehicles owned; or leased and operated; by a volunteer emergency ambulance service that:

(A) meets the requirements of IC 16-31; and

(B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars ($3,500):

(8) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9:

(9) Farm wagons:

(10) Off-road vehicles (as defined in IC 14-8-2-185):

(11) Snowmobiles (as defined in IC 14-8-2-261):

(12) After June 30, 2017, vehicles owned or otherwise held as inventory by a person licensed under IC 9-32:

(13) Special machinery (as defined in IC 9-13-2-170.3):

(14) Buses (as defined in IC 9-13-2-17).

SECTION 21. IC 6-6-5-2, AS AMENDED BY P.L.146-2008,
SECTION 352, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is imposed an The annual license vehicle excise tax is imposed upon the following vehicles which in accordance with this chapter:

(1) Passenger motor vehicles.

(2) Motorcycles.

(3) Motor driven cycles.

(4) Collector vehicles.

(5) Trailer vehicles with a declared gross weight of nine thousand (9,000) pounds or less.

(6) Trucks with a declared gross weight of eleven thousand (11,000) pounds or less.

(7) Mini-trucks.

(8) Military vehicles.

(b) The vehicle excise tax shall be in lieu is imposed on a vehicle:

(1) instead of the ad valorem property tax levied for state or local purposes; but and

(2) in addition to any registration fees imposed under IC 9-18.1 on such vehicles: the vehicle.

(9) (c) The vehicle excise tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.

HB 1527—LS 7501/DI 113
(c) No vehicle, as defined in section 1 of this chapter, shall be assessed as personal property for the purpose of the assessment and levy of personal property taxes or shall be subject to ad valorem taxes whether or not such vehicle is in fact registered pursuant to the motor vehicle registration laws. No person shall be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle that is subject to the tax imposed by this chapter.

(d) The vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.

SECTION 22. IC 6-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) This section applies to vehicles that:

(1) are registered as:
   (A) passenger motor vehicles;
   (B) motorcycles;
   (C) collector vehicles; or
   (D) trucks with a declared gross weight of eleven thousand (11,000) pounds or less; and

(2) were manufactured after December 31, 1980.

(a) As the basis for measuring the tax imposed by this chapter, the bureau shall (b) The bureau shall adopt rules under IC 4-22-2 to determine the value of each vehicles to which this section applies as the basis for measuring the vehicle excise tax. The rules must determine the value of a vehicle as of the time it is first offered for sale as a new vehicle in Indiana. The bureau shall adopt rules for determining the value of vehicles, using the “factory advertised delivered price” or the “port of entry price”.

(b) If the bureau is unable to ascertain a value by this method in respect to any vehicle or class of vehicles because the vehicle is a specially constructed vehicle or for any other reason; the bureau shall determine; from any information available; the true tax value subject to review and adjustment by the department of local government finance.

(c) For each vehicle, beginning with the 1990 model year, the bureau shall reduce the value determined under subsection (a) or (b) by dividing:

(1) the price determined under subsection (a) or (b); by

(2) one (1) plus the average percentage increase in new automobile prices using the most recent annual reference to the Consumer Price Index for Private New Automobiles as published

HB 1527—LS 7501/DI 113
(d) The bureau shall classify each vehicle based on the value determined under subsection (c) according to the following schedule:

<table>
<thead>
<tr>
<th>Class</th>
<th>Value Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>less than $1,500</td>
</tr>
<tr>
<td>II</td>
<td>at least $1,500 but less than $2,250</td>
</tr>
<tr>
<td>III</td>
<td>at least $2,250 but less than $3,000</td>
</tr>
<tr>
<td>IV</td>
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</tr>
<tr>
<td>V</td>
<td>at least $4,000 but less than $5,500</td>
</tr>
<tr>
<td>VI</td>
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</tr>
<tr>
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<tr>
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<tr>
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</tr>
<tr>
<td>XI</td>
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<td>XV</td>
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<tr>
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<td>$42,500 and over</td>
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(e) The age of a vehicle is determined by subtracting the model year from the current calendar year.

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HB 1527—LS 7501/DI 113
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and thereafter

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and thereafter

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<td>30</td>
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</table>

and thereafter.

SECTION 23. IC 6-6-5-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3.5. (a) Trailers registered with a declared gross vehicle weight equal to or less than nine thousand (9,000) pounds shall be assessed a vehicle excise tax in an amount of eight dollars ($8) per year.

(b) Vehicles registered as motor driven cycles shall be assessed a vehicle excise tax in an amount of ten dollars ($10) per year.

(c) Vehicles registered as mini-trucks shall be assessed a vehicle excise tax in an amount of thirty dollars ($30) per year.

(d) Vehicles registered as military vehicles shall be assessed a
vehicle excise tax in an amount of eight dollars ($8) per year.

(e) Vehicles that were originally manufactured before January
1, 1981, shall be assessed a vehicle excise tax in an amount of
twelve dollars ($12) per year.

SECTION 24. IC 6-6-5-4 IS REPEALED [EFFECTIVE JULY 1,
2017]. Sec. 4: After determining the value of a vehicle, as prescribed
in section 3 of this chapter, the bureau shall classify every vehicle in its
proper class according to the following classification plan:

<table>
<thead>
<tr>
<th>Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>less than $1,500</td>
</tr>
<tr>
<td>II</td>
<td>at least $1,500 but less than $2,250</td>
</tr>
<tr>
<td>III</td>
<td>at least $2,250 but less than $3,000</td>
</tr>
<tr>
<td>IV</td>
<td>at least $3,000 but less than $4,000</td>
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<tr>
<td>V</td>
<td>at least $4,000 but less than $5,500</td>
</tr>
<tr>
<td>VI</td>
<td>at least $5,500 but less than $7,000</td>
</tr>
<tr>
<td>VII</td>
<td>at least $7,000 but less than $8,500</td>
</tr>
<tr>
<td>VIII</td>
<td>at least $8,500 but less than $10,000</td>
</tr>
<tr>
<td>IX</td>
<td>at least $10,000 but less than $12,500</td>
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<tr>
<td>X</td>
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<tr>
<td>XI</td>
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<tr>
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<td>XIV</td>
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</tr>
<tr>
<td>XV</td>
<td>at least $30,000 but less than $35,000</td>
</tr>
<tr>
<td>XVI</td>
<td>at least $35,000 but less than $42,500</td>
</tr>
<tr>
<td>XVII</td>
<td>$42,500 and over</td>
</tr>
</tbody>
</table>

SECTION 25. IC 6-6-5-5, AS AMENDED BY P.L.198-2016,
SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 5. (a) The amount of tax imposed by this chapter
shall be based upon the classification of the vehicle, as provided in
section 4 of this chapter, and the age of the vehicle, in accordance with
the schedule set out in subsection (e) or (d):

(b) A person that owns a vehicle and that is entitled to a property tax
deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 is
titled to a credit against the annual license vehicle excise tax as
follows: Any remaining deduction from assessed valuation to which the
person is entitled, applicable to property taxes payable in the year in
which the excise tax imposed by this chapter is due, after allowance of
the deduction on real estate and personal property owned by the person,
shall reduce the annual vehicle excise tax in the amount of two dollars
($2) on each one hundred dollars ($100) of taxable value or major
portion thereof. The county auditor shall, upon request, furnish a
certified statement to the person verifying the credit allowable under

HB 1527—LS 7501/DI 113
this section, and the statement shall be presented to and retained by the
bureau to support the credit.

(c) After January 1, 1996, the tax schedule is as follows:

<table>
<thead>
<tr>
<th>Year of Manufacture</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
<th>V</th>
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HB 1527—LS 7501/DI 113
Year of

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and thereafter.

(d) Every vehicle shall be taxed as a vehicle in its first year of manufacture throughout the calendar year in which vehicles of that make and model are first offered for sale in Indiana, except that:

(1) a vehicle of a make and model first offered for sale in Indiana after August 1 of any year; and

(2) all motorcycles;

shall continue to be taxed as a vehicle in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the vehicle shall be considered to have aged one (1) year as of January 1 of each year.

SECTION 26. IC 6-6-5-5.2, AS ADDED BY P.L.293-2013(ts), SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5.2. (a) This section applies to a registration year beginning after December 31, 2013.

(b) Subject to subsection (d), an individual may claim a credit against the tax imposed by this chapter upon a vehicle owned by the individual if the individual is eligible for the credit under any of the following:

(1) The individual meets all the following requirements:

(A) The individual served in the military or naval forces of the United States during any of its wars.

(B) The individual received an honorable discharge.

(C) The individual has a disability with a service connected disability of ten percent (10%) or more.

(D) The individual's disability is evidenced by:

(i) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(ii) a certificate of eligibility issued to the individual by the

HB 1527—LS 7501/DI 113
Indiana department of veterans’ affairs after the Indiana
department of veterans’ affairs has determined that the
individual's disability qualifies the individual to receive a
credit under this section.

(E) The individual does not own property to which a property
tax deduction may be applied under IC 6-1.1-12-13.

(2) The individual meets all the following requirements:
   (A) The individual served in the military or naval forces of the
       United States for at least ninety (90) days.
   (B) The individual received an honorable discharge.
   (C) The individual either:
       (i) has a total disability; or
       (ii) is at least sixty-two (62) years of age and has a disability
           of at least ten percent (10%).
   (D) The individual's disability is evidenced by:
       (i) a pension certificate or an award of compensation issued
           by the United States Department of Veterans Affairs; or
       (ii) a certificate of eligibility issued to the individual by the
           Indiana department of veterans' affairs after the Indiana
department of veterans' affairs has determined that the
           individual's disability qualifies the individual to receive a
           credit under this section.
   (E) The individual does not own property to which a property
tax deduction may be applied under IC 6-1.1-12-14.

(3) The individual meets both of the following requirements:
   (A) The individual is the surviving spouse of any of the
       following:
       (i) An individual who would have been eligible for a credit
           under this section if the individual had been alive in 2013
           and this section had been in effect in 2013.
       (ii) An individual who received a credit under this section in
           the previous calendar year.
       (iii) A World War I veteran.
   (B) The individual does not own property to which a property
tax deduction may be applied under IC 6-1.1-12-13,
       IC 6-1.1-12-14, or IC 6-1.1-12-16.
   (c) The amount of the credit that may be claimed under this section
       is equal to the lesser of the following:
       (1) The amount of the excise tax liability for the individual's
           vehicle as determined under section §3 or §3.5 of this chapter, as
           applicable.
       (2) Seventy dollars ($70).
(d) The maximum number of motor vehicles for which an individual may claim a credit under this section is two (2).
(e) An individual may not claim a credit under both:
   (1) this section; and
   (2) section 5(b) 5 of this chapter.
(f) The credit allowed by this section must be claimed on a form prescribed by the bureau. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.

SECTION 27. IC 6-6-5-5.5 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5.5. There is imposed an annual excise tax on trailers. The tax shall be paid at the same time the trailer is registered: Except for the amount of tax imposed, a trailer is to be treated the same as a vehicle for purposes of this chapter. The amount of tax owed for a trailer for a year is eight dollars ($8): The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter.

SECTION 28. IC 6-6-5-5.6 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5.6. There is imposed an annual excise tax on motor driven cycles. The tax shall be paid at the same time the motor driven cycle is registered: Except for the amount of tax imposed, a motor driven cycle is to be treated the same as a vehicle for purposes of this chapter. The amount of tax owed for a motor driven cycle for a year is ten dollars ($10): The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter.

SECTION 29. IC 6-6-5-5.7 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5.7. (a) There is imposed an annual excise tax on mini-trucks (as defined in IC 9-13-2-103.1). The tax shall be paid at the same time the mini-truck is registered:
   (b) Except for the amount of tax imposed, a mini-truck is to be treated the same as a vehicle for purposes of this chapter.
   (c) The amount of tax owed for a mini-truck under subsection (a) for a year is thirty dollars ($30): The tax is due at the same time the owner is or would be required to pay the motor vehicle excise tax under this chapter.

SECTION 30. IC 6-6-5-6 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 6. (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon vehicles shall be payable for each registration year, by the owners thereof in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of Indiana: Except as provided in section 7.2 of this
chapter, such excise tax shall be due on or before the regular annual
registration date in each year on or before which the owner is required
under the motor vehicle registration laws of Indiana to register vehicles
and such excise tax shall be paid to the bureau at the time the vehicle
is registered by the owner as provided in the motor vehicle registration
laws of Indiana. Each vehicle subject to taxation under this chapter
shall be registered by the owner thereof as being taxable in the county
of the owner's residence. The payment of the excise tax imposed by this
chapter shall be a condition to the right to register or reregister the
vehicle and shall be in addition to all other conditions prescribed by
law:

(b) A voucher from the department of state revenue showing
payment of the excise tax imposed by this chapter may be accepted by
the bureau in lieu of a payment under subsection (a).

SECTION 31. IC 6-6-5-6.7, AS AMENDED BY P.L.214-2007,
SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 6.7. (a) As used in this section, "passenger motor
vehicle" and "truck" have the meanings set forth for those terms in
IC 9-13-2-123 and IC 9-13-2-188(a).

(b) (a) Every owner of a passenger motor vehicle or passenger
motor vehicles or of a light truck or trucks who during a registration
year regularly rents those vehicles the passenger motor vehicle or
trucks light truck for periods of under thirty (30) days to others in the
regular course of the owner's business is entitled to a credit against the
motor vehicle excise tax liability owed for those passenger motor
vehicles vehicle or trucks light truck for that registration year.

(b) The maximum credit that an owner is entitled to claim under
this section against the vehicle excise tax owed for all those the
passenger motor vehicles and light trucks to which subsection (a)
applies for a registration year under this section equals the lesser of:
(1) the total motor vehicle excise taxes due for those passenger
motor vehicles and light trucks for that registration year, before
the application of the credit allowed by this section; or
(2) the total auto rental excise taxes collected by the owner during
the immediately preceding registration year.

(c) A passenger motor vehicle or light truck is regularly rented by
a person in the regular course of the person's business during a
registration year if the passenger motor vehicle or light truck is rented
by the person to another person an average of ten (10) days each month
of the registration year that the person owned the passenger motor
vehicle or light truck.

SECTION 32. IC 6-6-5-7.2, AS AMENDED BY P.L.198-2016,
SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7.2. (a) This section applies to a vehicle that has been acquired, or brought into the state, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the vehicle is required, under the motor vehicle registration laws of Indiana, to register vehicles. The tax imposed by this chapter shall become due and payable at the time the vehicle is acquired; brought into the state; or otherwise becomes subject to registration.

(b) For taxes due and payable before January 1, 2017, the amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the motor vehicle registration laws for annual registration by the owner. The tax shall be paid by the owner at the time of the registration of the vehicle.

(c) For taxes due and payable after December 31, 2016, the tax shall be paid by the owner at the time of the registration of the vehicle and is determined as follows:

(1) For a vehicle with an initial registration period under IC 9-18.1-11-3, the amount determined under STEP THREE of the following formula:

STEP ONE: Determine the number of months remaining until the vehicle's next registration date under IC 9-18.1-11-3. A partial month shall be rounded up to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Multiply the annual excise tax for the vehicle by the STEP TWO product.

(2) For a vehicle with a renewal registration period described in IC 9-18.1-11-3(b), the annual vehicle excise tax for the current registration period.

(d) Except as provided in subsection (g), no reduction in the applicable annual excise tax will be allowed to an Indiana resident applicant upon registration of any vehicle that was owned by the applicant on or prior to the registrant's annual registration period. A vehicle owned by an Indiana resident applicant that was located in and registered for use in another state during the same calendar year shall be entitled to the same reduction when registered in Indiana.

(e) The owner of a vehicle who sells or otherwise disposes of the vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

HB 1527—LS 7501/DI 113
(1) the tax paid for the vehicle; reduced by
(2) eight and thirty-three hundredths percent (8.33%) one-twelfth
the registrant's annual registration year before the date of the sale,
destruction, or other disposal of the vehicle.
The credit shall be applied to the tax due on any other vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year. If the credit is not fully used within ninety (90) days of the sale, destruction, or other disposal of the vehicle and the amount of the credit remaining is at least four dollars ($4), the bureau shall issue a refund to the owner is entitled to a refund in the amount of the unused credit. The owner must pay less a fee of three dollars ($3) to the bureau to cover costs of providing processing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer to the bureau of motor vehicles commission three dollars ($3) of the fee to cover the commission's costs in processing the refund. The bureau shall deposit the fee for processing the refund in the commission fund established by IC 9-14-14-1. To claim the credit and refund provided by this subsection, the owner of the vehicle must present to the bureau proof of sale, destruction, or disposal of the vehicle.

(f) Subject to the requirements of subsection (h), the owner of a vehicle that is destroyed in a year in which the owner has paid the tax imposed by this chapter, which vehicle is not replaced by a replacement vehicle for which a credit is issued under this section; shall receive a refund in an amount equal to eight and thirty-three hundredths percent (8.33%) of the tax paid for each full calendar month remaining in the registrant's annual registration year after the date of destruction; but only upon presentation or return to the bureau of the following:

(1) A request for refund on a form furnished by the bureau.
(2) A statement of proof of destruction on an affidavit furnished by the bureau.
(3) The license plate from the vehicle.
(4) The registration from the vehicle.
However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and Any vehicle excise tax refund issued under this subsection shall be paid out of the special account created for settlement of the excise tax collections under IC 6-6-5-10. For purposes of this subsection, a vehicle is considered destroyed if the cost of repair.
of damages suffered by the vehicle exceeds the vehicle's fair market
value:

(f) If the name of the owner of a vehicle is legally changed and
the change has caused a change in the owner's annual registration date,
the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than
the owner would have been required to register if there had been
no name change, the owner shall, at the time the name change is
reported, be authorized a refund from the county treasurer in the
amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) one-twelfth (1/12) of the owner's last preceding annual excise
tax liability; and
(B) the number of full calendar months between the owner's
new regular annual registration month and the next succeeding
regular annual registration month that is based on the owner's
former name.

(2) If the name change required the owner to register later than
the owner would have been required to register if there had been
no name change, the vehicle shall be subject to excise tax for the
period between the month in which the owner would have been
required to register if there had been no name change and the new
regular annual registration month in the amount determined under
STEP FOUR of the following formula:

STEP ONE: Determine the number of full calendar months
between the month in which the owner would have been
required to register if there had been no name change and the
owner's new regular annual registration month.

STEP TWO: Multiply the STEP ONE amount by one-twelfth
(1/12).

STEP THREE: Determine the owner's tax liability computed
as of the time the owner would have been required to register
if there had been no name change.

STEP FOUR: Multiply the STEP TWO product by the STEP
THREE amount.

(h) In order to claim a credit under subsection (f) for a vehicle that
is destroyed, the owner of the vehicle must present to the bureau of
motor vehicles a valid registration for the vehicle within ninety (90)
days of the date that it was destroyed. The bureau shall then fix the
amount of the credit that the owner is entitled to receive:

SECTION 33. IC 6-6-5-7.4, AS AMENDED BY P.L.3-2008,
SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
a. The owner of a vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

(1) the owner registers the vehicle for use in another state; and

(2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter; and

(3) the amount of the refund is at least four dollars ($4).

b. This subsection applies after December 31, 2007. The refund provided under subsection (a) is equal to:

(1) the annual license vehicle excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus

(2) the sum of:

(A) eight and thirty-three hundredths percent (8.33%) one-twelfth (1/12) of the annual license vehicle excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license vehicle excise tax was due and the date the owner registered the vehicle for use in another state; and

(B) a fee of three dollars ($3) to cover costs of processing the refund.

The bureau shall deposit the fee for processing the refund in the commission fund established by IC 9-14-14-1.

c. To claim the refund provided by this section, the owner of the vehicle must provide the bureau with:

(1) a request for a refund on a form furnished by the bureau; and

(2) proof that a tax described in subsection (a)(2) was paid.

SECTION 34. IC 6-6-5-7.7, AS AMENDED BY P.L.198-2016, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7.7. (a) To claim a credit or a refund, or both, under this chapter, a person must provide a sworn statement to the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, was properly allowed against the motor vehicle excise tax imposed on a vehicle owned by the person.

(c) If the bureau determines that a credit or refund, or both, was improperly allowed for a particular vehicle, the person that claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly
allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the taxpayer resides. However, a penalty collected under this subsection shall be retained by the bureau.

SECTION 35. IC 6-6-5-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 8. (a) The bureau shall include on all registration forms suitable spaces for the applicant's Social Security number or federal tax identification number; the amount of the registration fee; the amount of excise tax; the amount of credit; if any; as provided in section 5 of this chapter; and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the vehicle. The forms shall also include spaces for showing the county, city, or town and township and address of the place where the owner resides: Using procedures determined by the bureau to be appropriate; the bureau shall verify the accuracy and completeness of the information on the registration form concerning:

(1) the county and city or town;
(2) the township; and
(3) the address;

of the owner:

(b) The bureau shall list on all registration forms for vehicles prepared by it the amount of registration fees and taxes due. In addition, the bureau shall prepare by December 1 of each year a schedule showing the excise tax payable on each make and model of vehicle.

SECTION 36. IC 6-6-5-9, AS AMENDED BY P.L.198-2016, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) The bureau, in the administration and collection of the annual license vehicle excise tax imposed by this chapter, may utilize the services and facilities of:

(1) license branches operated under IC 9-14.1;
(2) full service providers (as defined in IC 9-14.1-1-2); and
(3) partial services providers (as defined in IC 9-14.1-1-3);

in its administration of the motor vehicle registration laws of the state of Indiana in accordance with such the procedures, in such the manner, and to such the extent as that the bureau shall deem considers necessary and proper to implement and effectuate the administration and collection of the vehicle excise tax imposed by this chapter.

(b) The bureau may impose a service charge of one dollar and seventy cents ($1.70) for each vehicle excise tax collection made under this chapter. The service charge shall be deposited in the bureau of motor vehicles commission fund.
(c) The bureau of motor vehicles shall report the vehicle excise taxes collected on at least a weekly basis to the county auditor of the county to which the collections are due.

(d) If the vehicle excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau of motor vehicles on the first working day following the week of collection. Except as provided in subsection (e), any amount collected by the department which represents interest or a penalty shall be retained by the department and used to pay its costs of enforcing this chapter.

(e) This subsection applies only to interest or a penalty collected by the department of state revenue from a person that:

1. fails to properly register a vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under this chapter; and
2. during any time after the date by which the vehicle was required to be registered under IC 9-18 (before its expiration) or IC 9-18.1 displays on the vehicle a license plate issued by another state.

The total amount collected by the department that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund for the credit of the county in which the person resides. The amount shall be reported to the bureau of motor vehicles on the first working day following the week of collection.

(f) The bureau may contract with a bank card or credit card vendor for acceptance of bank or credit cards.

(g) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of motor vehicle excise taxes collected for each county for the preceding year.

(h) On or before May 10 and November 10 of each year, the auditor of state shall distribute to each county one-half (1/2) of:

1. the amount of delinquent taxes; and
2. any penalty or interest described in subsection (e); that have been credited to the county under subsection (e). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 10 of this chapter.

(i) The commissioner of insurance shall prescribe the form of the HB 1527—LS 7501/DI 113
bonds or crime policies required by this section.

SECTION 37. IC 6-6-5-12 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 12: The registration of any vehicle registered without payment of the excise tax imposed by this chapter is void; and the bureau shall take possession of the registration certificate, license plate; and other evidence of registration until the owner has paid the delinquent excise taxes and an additional fee of ten dollars ($10) to compensate the bureau for the additional duties performed by it.

SECTION 38. IC 6-6-5-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. In the administration and collection of the annual license excise taxes imposed by this chapter, the bureau may use and employ and is hereby expressly empowered and contract with a collection agency authorized to appoint; use; and employ such persons who under the laws of the state of Indiana may be appointed as an agent by a county treasurer to collect and receive property taxes on behalf of such a county treasurer. and such persons, when so appointed by A collection agency that contracts with the bureau under this section may receive and collect on behalf of the bureau the annual license excise taxes imposed by this chapter and such those registration fees and charges as that the bureau may direct in making such appointments: directs. Such persons, when so appointed, A collection agency that contracts with the bureau under this section shall comply with such the requirements as exist concerning their the collection of property taxes on behalf of county treasurers and such other requirements, including the posting of a bond, as may be established by that the bureau at the time of such appointments: may establish.

SECTION 39. IC 6-6-5-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) The excise tax imposed by this chapter is hereby determined equal to be equivalent to an average property tax rate of two dollars ($2) on each one hundred dollars ($100) taxable value.

(b) For the purpose of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, motor vehicles subject to tax under this chapter shall be deemed to be taxable property within each such political or municipal corporation where the owner resides.

(c) The assessed valuation of such vehicles shall be determined by multiplying the amount of the tax by one hundred (100) and dividing such result by two dollars ($2).

SECTION 40. IC 6-6-5-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. In the

HB 1527—LS 7501/DI 113
administration and collection of the annual license vehicle excise tax as imposed by this chapter, the bureau may coordinate and consolidate the collection of such vehicle excise taxes from each taxpayer as that are imposed on all vehicles owned by such the taxpayer in accordance with such procedures as that the bureau shall deem considers reasonable and feasible, including but not limited to, the revocation of all registrations of vehicles by an owner if such the owner shall willfully fail fails and refuse refuses to pay any the vehicle excise tax imposed by this chapter. Upon a revocation of a registration under this section, the bureau shall notify the department of state revenue of the name and address of the taxpayer.

SECTION 41. IC 6-6-5.1-1, AS AMENDED BY P.L.198-2016, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. This chapter does not apply to the following:

(1) A vehicle subject to taxation under IC 6-6-5.
(2) A vehicle owned or leased and operated by the United States; the state; or a political subdivision of the state.
(3) A mobile home.
(4) A vehicle assessed under IC 6-1.1-8.
(5) A vehicle subject to taxation under IC 6-6-5.5.
(6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.
(7) A bus (as defined in IC 9-13-2-17):
(8) A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).
(9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2):
(10) A vehicle owned or leased and operated by a volunteer emergency ambulance service that:
   (A) meets the requirements of IC 16-31; and
   (B) has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars ($3,500):
(11) A recreational vehicle or truck camper that is, or would be if registered, exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
(12) A farm wagon:
(13) A recreational vehicle or truck camper in the owned or otherwise held as inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business by a person licensed under IC 9-32.
(14) Special machinery (as defined in IC 9-13-2-170.3).
SECTION 42. IC 6-6-5.1-2, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. As used in The following definitions apply throughout this chapter:

1. "Bureau" refers to the bureau of motor vehicles.
2. "Mobile home" has the meaning set forth in IC 6-1.1-7-1.
3. "Owner" means:
   (A) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18 (before its expiration) or IC 9-18.1; or
   (B) in the case of a truck camper, the person holding title to the truck camper.
4. "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.
5. "Truck camper" has the meaning set forth in IC 9-13-2-188.3.

SECTION 43. IC 6-6-5.1-3 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's last preceding regular annual registration date or to which:

1. the recreational vehicle would have been subject if the recreational vehicle had been registered; or
2. the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana; on the owner's last preceding regular annual registration date:

SECTION 44. IC 6-6-5.1-4 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 4. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1:

SECTION 45. IC 6-6-5.1-5 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5. As used in this chapter, "owner" means:

1. in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or
2. in the case of a truck camper, the person holding title to the truck camper.

SECTION 46. IC 6-6-5.1-6 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 6. As used in this chapter, "recreational vehicle" has the meaning set forth in IC 9-13-2-150(a):

SECTION 47. IC 6-6-5.1-7 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 7. As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h):

SECTION 48. IC 6-6-5.1-8 IS REPEALED [EFFECTIVE JULY 1, 2017].
As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.

SECTION 49. IC 6-6-5.1-9 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 9: As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a):

SECTION 50. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax is imposed on the following in accordance with this chapter:

(1) Recreational vehicles, and
(2) Truck campers.

(b) The excise tax is imposed:
(1) instead of the ad valorem property tax levied for state or local purposes; but and
(2) in addition to any registration fees imposed on recreational vehicles.

(c) The excise tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008; and is not subject to ad valorem taxes first due and payable after December 31, 2009, regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to taxation under this chapter is taxable in the county of the owner's residence.

SECTION 51. IC 6-6-5.1-11, AS ADDED BY P.L.131-2008,
SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale in Indiana as a new recreational vehicle or truck camper. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles and truck campers by using:

(1) the factory advertised delivered price or the port of entry price; or

(2) any other information available.
as a basis for measuring the excise tax imposed by this chapter. The rules must determine the value of a recreational vehicle or truck camper at the time the recreational vehicle or truck camper is first offered for sale in Indiana.

SECTION 52. IC 6-6-5.1-12, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, The bureau shall classify each recreational vehicle and truck camper in its proper class according to the following classification schedule by the value determined for the recreational vehicle or truck camper under section 11 of this chapter:

Class I less than $2,250
Class II at least $2,250 but less than $4,000
Class III at least $4,000 but less than $7,000
Class IV at least $7,000 but less than $10,000
Class V at least $10,000 but less than $15,000
Class VI at least $15,000 but less than $22,000
Class VII at least $22,000 but less than $30,000
Class VIII at least $30,000 but less than $42,500
Class IX at least $42,500 but less than $50,000
Class X at least $50,000 but less than $60,000
Class XI at least $60,000 but less than $70,000
Class XII at least $70,000 but less than $80,000
Class XIII at least $80,000 but less than $90,000
Class XIV at least $90,000 but less than $100,000
Class XV at least $100,000 but less than $150,000
Class XVI at least $150,000 but less than $200,000
Class XVII at least $200,000

SECTION 53. IC 6-6-5.1-13, AS AMENDED BY P.L.198-2016, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
(a) Subject to any reductions permitted under this chapter, the amount of tax imposed under this chapter on a recreational vehicle or truck camper is prescribed by the schedule set out in subsection (c). The amount of tax imposed by this chapter is determined using:

1. the classification of the recreational vehicle or truck camper under section 12 of this chapter; and
2. the age of the recreational vehicle or truck camper.

The age of a recreational vehicle or truck camper is determined by subtracting the model year from the current calendar year.

(b) If a person that owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 in a year in which a tax is imposed by this chapter and any part of the deduction is unused after allowance of the deduction on real property and personal property owned by the person, the person is entitled to a credit that reduces the annual tax imposed by this chapter. The amount of the credit is determined by multiplying the amount of the unused deduction by two (2) and dividing the result by one hundred (100). The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this subsection. The statement shall be presented to and retained by the bureau to support the credit.

(e) (b) The tax schedule for each class of recreational vehicles and truck campers is as follows:

<table>
<thead>
<tr>
<th>Year of Manufacture</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
<th>V</th>
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<td>3rd</td>
<td>131</td>
<td>185</td>
<td>261</td>
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</table>
(d) Each recreational vehicle or truck camper shall be taxed as a recreational vehicle or truck camper in its first year of manufacture throughout the calendar year in which a recreational vehicle or truck camper of that make and model is first offered for sale in Indiana. Thereafter, the recreational vehicle or truck camper shall be considered to have aged one (1) year as of January 1 of each year.

SECTION 54. IC 6-6-5.1-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. See: 44: (a) Except as otherwise provided in this chapter, the
tax imposed on a recreational vehicle by this chapter is payable for each registration year by the owner with respect to a recreational vehicle required to be registered for the registration year as provided in the state motor vehicle laws. Except as provided in section 15 of this chapter, the tax is due on or before the regular annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles: The tax shall be paid to the bureau at the time the recreational vehicle is registered by the owner as provided in the state motor vehicle registration laws. A recreational vehicle subject to taxation under this chapter shall be registered by the owner as being taxable in the county of the owner’s residence. The payment of the tax imposed by this chapter is a condition to the right to register or reregister the recreational vehicle and is in addition to all other conditions prescribed by law.

(b) The tax imposed on a truck camper by this chapter is due on or before the annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax on the truck camper must be paid to the bureau. A truck camper subject to taxation under this chapter is taxable in the county of the owner’s residence.

(c) A voucher from the department of state revenue showing payment of the tax imposed by this chapter may be accepted by the bureau instead of a payment under subsection (a).

SECTION 55. IC 6-6-5.1-15 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 15. (a) This section applies only to recreational vehicles.

(b) With respect to a recreational vehicle that has been acquired; has been brought into Indiana; or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the recreational vehicle is required under the state motor vehicle registration laws to register vehicles; the tax imposed by this chapter is due and payable at the time the recreational vehicle is acquired; is brought into Indiana; or otherwise becomes subject to registration:

(c) For taxes due and payable before January 1, 2017; the amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid at the time of the registration of the recreational vehicle.

(d) For taxes due and payable after December 31, 2016; the tax shall be paid at the time of the registration of the recreational vehicle and is
determined as follows:

(1) For a recreational vehicle with an initial registration period under IC 9-18.1-11-3; the amount determined under STEP THREE of the following formula:

STEP ONE: Determine the number of months remaining until the recreational vehicle's next registration date under IC 9-18.1-11-3. A partial month shall be rounded up to one (1) month.
STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).
STEP THREE: Multiply the annual excise tax for the recreational vehicle by the STEP TWO product.

(2) For a recreational vehicle with a renewal registration period described in IC 9-18.1-11-3(b); the annual excise tax for the current registration:

(e) Except as provided in subsection (i); a reduction in the applicable annual excise tax may not be allowed to an Indiana resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the first day of the applicant's annual registration period: A recreational vehicle that is owned by an Indiana resident applicant and that was located in and registered for use in another state during the same calendar year is entitled to the same reduction when registered in Indiana.

(f) The owner of a recreational vehicle who sells the recreational vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

(1) the tax paid for the recreational vehicle; minus
(2) eight and thirty-three hundredths percent (8.33%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the owner's annual registration year: If the credit is not fully used and the amount of the credit remaining is at least four dollars ($4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars ($3) to the bureau to cover costs of providing the refund; which may be deducted from the refund: The bureau shall issue the refund: The bureau shall transfer three dollars ($3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund: To claim the credit and refund provided by this subsection; the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.
vehicle:

(g) Subject to the requirements of subsection (h), if a recreational
vehicle is destroyed in a year in which the owner has paid the tax
imposed by this chapter and the recreational vehicle is not replaced by
a replacement vehicle for which a credit is issued under this section;
the owner is entitled to a refund in an amount equal to eight and
thirty-three hundredths percent (8.33%) of the tax paid for each full
calendar month remaining in the owner's annual registration year after
the date of destruction, but only upon presentation to the bureau of the
following:

(1) A request for refund on a form furnished by the bureau.
(2) A statement of proof of destruction on an affidavit furnished
by the bureau.
(3) The license plate from the recreational vehicle.
(4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax
paid on the destroyed recreational vehicle. The amount shall be
refunded by a warrant issued by the auditor of the county that received
the excise tax revenue and shall be paid out of the special account
created under section 21 of this chapter for settlement of the excise tax
collections. For purposes of this subsection, a recreational vehicle is
considered destroyed if the cost of repair of damages suffered by the
recreational vehicle exceeds the recreational vehicle's fair market
value:

(h) To claim a refund under subsection (g) for a recreational vehicle
that is destroyed, the owner of the recreational vehicle must present to
the bureau a valid registration for the recreational vehicle within ninety
(90) days after the date that the recreational vehicle is destroyed: The
bureau shall then fix the amount of the refund that the owner is entitled
to receive:

(i) If the name of the owner of a recreational vehicle is legally
changed and the change has caused a change in the owner's annual
registration date, the excise tax liability of the owner for the
recreational vehicle shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than
the owner would have been required to register if there had been
no name change; the owner is; at the time the name change is
reported; entitled to a refund from the county treasurer in the
amount of the product of:

(A) eight and thirty-three hundredths percent (8.33%) of the
owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the

HB 1527—LS 7501/DI 113
owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change; the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month equal to the amount determined under STEP FOUR of the following formula:

   STEP ONE: Determine the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new regular annual registration month.

   STEP TWO: Multiply the STEP ONE amount by one-twelfth (1/12).

   STEP THREE: Determine the owner's tax liability computed as of the time the owner would have been required to register if there had been no name change.

   STEP FOUR: Multiply the STEP TWO product by the STEP THREE amount.

SECTION 56. IC 6-6-5.1-16 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 16. (a) This section applies only to truck campers.

(b) With respect to a truck camper that has been acquired, has been brought into Indiana; or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles; the tax imposed by this chapter is due and payable at the time the truck camper is acquired; is brought into Indiana; or otherwise becomes subject to taxation under this chapter. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid within thirty (30) days after the date on which the truck camper is acquired; is brought into Indiana; or otherwise becomes subject to taxation under this chapter.

(c) If a truck camper is acquired; is brought into Indiana; or for any other reason becomes subject to taxation under this chapter after January 1 of any year; the owner may pay any excise tax due on the...
truck camper for the remainder of the annual registration year and, if
the succeeding annual registration year does not extend beyond the end
of the next calendar year; simultaneously pay the excise tax due for the
next succeeding annual registration year.
(d) The owner of a truck camper who sells the truck camper in a
year in which the owner has paid the tax imposed by this chapter shall
receive a credit equal to the remainder of:
(1) the tax paid for the truck camper; reduced by
(2) eight and thirty-three hundredths percent (8.33%) for each full
or partial calendar month that has elapsed in the owner's annual
registration year before the date of the sale.
The credit shall be applied to the tax due on any other truck camper
acquired by the owner in the owner's annual registration year. If the
credit is not fully used and the amount of the credit remaining is at least
four dollars ($4); the owner is entitled to a refund in the amount of the
unused credit. The owner must pay a fee of three dollars ($3) to the
bureau to cover the costs of providing the refund; which may be
deducted from the refund. The bureau shall issue the refund. The
bureau shall transfer three dollars ($3) of the fee to the bureau of motor
vehicles commission to cover the commission's costs in processing the
refund. To claim the credit and refund provided by this subsection; the
owner of the truck camper must present to the bureau proof of sale of the
truck camper:
(e) Subject to the requirements of subsection (f); if a truck camper
is destroyed in a year in which the owner has paid the tax imposed by
this chapter and the truck camper is not replaced by a replacement
truck camper for which a credit is issued under this section; the owner
is entitled to a refund in an amount equal to eight and thirty-three
hundredths percent (8.33%) of the tax paid for each full calendar
month remaining in the owner's annual registration year after the date
of destruction; but only upon presentation or return to the bureau of the
following:
(1) A request for refund on a form furnished by the bureau;
(2) A statement of proof of destruction on an affidavit furnished
by the bureau;
However, the refund may not exceed ninety percent (90%) of the tax
paid on the destroyed truck camper. The amount shall be refunded by
a warrant issued by the auditor of the county that received the excise
tax revenue and shall be paid out of the special account created under
section 21 of this chapter for settlement of the excise tax collections.
For purposes of this subsection; a truck camper is considered destroyed
if the cost of repair of damages suffered by the truck camper exceeds

HB 1527—LS 7501/DI 113
the truck camper's fair market value.

(f) To claim a refund under subsection (c) for a truck camper that is destroyed; the owner of the truck camper must present to the bureau a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days after the date that the truck camper is destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(g) If the name of the owner of a truck camper is legally changed and the change has caused a change in the owner's annual registration date; the excise tax liability of the owner for the truck camper shall be adjusted as follows:

(1) If the name change requires the owner to register a motor vehicle sooner than the owner would have been required to register if there had been no name change; the owner is, at the time the name change is reported; entitled to a refund from the county treasurer in the amount of the product of:
   (A) eight and thirty-three hundredths percent (8.33%) of the owner's last preceding annual excise tax liability; multiplied by
   (B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name:

(2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change; the truck camper is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:
   (A) eight and thirty-three hundredths percent (8.33%) of the owner's excise tax liability computed as of the time the owner would have been required to register a motor vehicle if there had been no name change; multiplied by
   (B) the number of full calendar months beginning after the month in which the owner would have been required to register a motor vehicle if there had been no name change and ending before the owner's new regular annual registration month:

SECTION 57. IC 6-6-5.1-17 IS REPEALED [EFFECTIVE JULY 1, 2017].

Sec. 17. (a) This section applies only to recreational vehicles.

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if; after the
owner’s regular registration date; the owner:
(1) registers the recreational vehicle for use in another state; and
(2) pays tax for use of the recreational vehicle to another state for
the same period for which the tax was paid under this chapter.
(c) The refund provided under subsection (b) is equal to:
(1) the annual license excise tax paid for use of the recreational
vehicle by the owner of the vehicle for the year; minus
(2) eight and thirty-three hundredths percent (8.33%) of the
annual license excise tax paid for use of the recreational vehicle
for each full or partial calendar month beginning after the date the
annual license excise tax was due and ending before the date the
owner registered the recreational vehicle for use in another state.
(d) To claim the refund provided by this section; the owner of the
recreational vehicle must provide the bureau with:
(1) a request for a refund on a form furnished by the bureau; and
(2) proof that a tax described in subsection (b)(2) was paid.
SECTION 58. IC 6-6-5.1-18 IS REPEALED [EFFECTIVE JULY
1, 2017]. Sec. 18. (a) This section applies only to truck campers.
(b) The owner of a truck camper is entitled to a refund of taxes paid
under this chapter if, after the owner’s regular vehicle registration date:
(1) the owner moves and registers the truck on which the truck
camper is installed for use in another state;
(2) the owner pays tax for use of the truck camper to another state
for the same period for which the tax was paid under this chapter;
and
(3) the truck camper is located and used in the other state for the
same period for which the tax was paid under this chapter.
(c) The refund provided under subsection (b) is equal to:
(1) the annual excise tax paid for use of the truck camper by the
owner of the truck camper for the year; minus
(2) eight and thirty-three hundredths percent (8.33%) of the
annual excise tax paid for use of the truck camper for each full or
partial calendar month beginning after the date the annual excise
tax was due and ending before the date the owner registered the
truck for use in another state.
SECTION 59. IC 6-6-5.1-19 IS REPEALED [EFFECTIVE JULY
1, 2017]. Sec. 19. (a) To claim a credit or refund; or both; under this
chapter; a person must provide a sworn statement to the bureau that the
person is entitled to the credit or refund; or both; claimed by the person.
(b) The bureau may inspect records of a person claiming a credit or
refund; or both; under this chapter to determine if a credit or refund; or
both; were properly allowed against the excise tax imposed on a

HB 1527—LS 7501/DI 113
recreational vehicle or truck camper owned by the person:

(c) If the bureau determines that a credit or refund; or both; were
improperly allowed for a recreational vehicle or truck camper; the
person that claimed the credit or refund; or both; shall pay the bureau
an amount equal to the credit or refund; or both; improperly allowed to
the person plus a penalty of ten percent (10%) of the credit or refund;
or both; improperly allowed. The tax collected under this subsection
shall be paid to the county treasurer of the county in which the person
resides. However, a penalty collected under this subsection shall be
retained by the bureau.

SECTION 60. IC 6-6-5.1-20 IS REPEALED [EFFECTIVE JULY
1, 2017]. Sec. 20. (a) The bureau shall include on all registration forms
for recreational vehicles suitable spaces for the applicant's Social
Security number or federal tax identification number; the amount of the
registration fee; the amount of excise tax; the amount of a credit, if any;
provided under section 13 of this chapter; and the total amount of
payment due on account of the applicable registration fees and excise
taxes upon the registration of the recreational vehicle. The forms must
include spaces for showing the county; city or town; township; and
address of the owner's residence:

(b) The bureau shall list on all registration forms for recreational
vehicles the amount of registration fees and taxes due. In addition, the
bureau shall prepare by December 1 of each year a schedule showing
the excise tax payable on each make and model of recreational vehicle
or truck camper.

SECTION 61. IC 6-6-5.1-26 IS REPEALED [EFFECTIVE JULY
1, 2017]. Sec. 26. The registration of a recreational vehicle registered
without payment of the tax imposed by this chapter is void. The bureau
shall take possession of the registration certificate; license plate; and
other evidence of registration until the owner pays the delinquent taxes
and an additional fee of ten dollars ($10) to compensate the bureau for
performing the additional duties.

SECTION 62. IC 6-6-5.1-27 IS REPEALED [EFFECTIVE JULY
1, 2017]. Sec. 27. In the administration and collection of the taxes
imposed by this chapter, the bureau may contract with a collection
agency that is authorized to collect and receive property taxes on behalf
of the county treasurer. A collection agency with which the bureau
contracts may collect on behalf of the bureau the taxes imposed by this
chapter and the registration fees and charges as the bureau directs. A
collection agency that contracts with the bureau under this section shall
comply with the requirements concerning the collection of property
taxes on behalf of county treasurers and other requirements; including
the posting of a bond; as may be established by the bureau.

SECTION 63. IC 6-6-5.1-29 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec: 29: In the administration and collection of the tax imposed by this chapter, the bureau may coordinate and consolidate the collection of the taxes imposed on all recreational vehicles and truck campers owned by a taxpayer following procedures the bureau considers reasonable and feasible; including the revocation of all registrations of recreational vehicles registered by the owner if the owner willfully fails and refuses to pay the tax imposed by this chapter. Upon a revocation of registration, the bureau shall notify the department of state revenue of the name and address of the taxpayer.

SECTION 64. IC 6-6-5.1-30 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 30. (a) The following provisions apply to the administration of this chapter:

   (1) IC 6-6-5-5.
   (2) IC 6-6-5-5.2.
   (3) IC 6-6-5-7.2.
   (4) IC 6-6-5-7.4.
   (5) IC 6-6-5-7.7.
   (6) IC 6-6-5-13.
   (7) IC 6-6-5-15.

(b) The following apply to the calculation of credits, refunds, and prorated taxes under this chapter for truck campers:

   (1) A truck camper is treated as a vehicle.
   (2) The registration date for a truck camper is the annual registration date for the owner's vehicles determined by the bureau according to the schedule established under IC 9-18.1-11-1.

SECTION 65. IC 6-6-5.5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 0.5. This chapter does not apply to the following:

   (1) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18-1.9.
   (2) Vehicles owned or otherwise held as inventory by a person licensed under IC 9-32.

SECTION 66. IC 6-6-5.5-1, AS AMENDED BY P.L.198-2016, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Unless defined in this section, terms used in this chapter have the meaning set forth in IC 9-18.1, the International Registration Plan, or in IC 6-6-5 (motor vehicle excise

HB 1527—LS 7501/DI 113
tax). Definitions set forth in the International Registration Plan, as applicable, prevail unless given a different meaning in this section or in rules adopted under authority of this chapter. The definitions in this section apply throughout this chapter.

(b) As used in The following definitions apply throughout this chapter:

(1) "Base revenue" means the minimum amount of commercial vehicle excise tax revenue that a taxing unit will receive in a year.

(2) "Commercial vehicle" means a vehicle to which the tax imposed by this chapter applies.

(3) "Department" refers to the department of state revenue.

(4) "Fleet" means one (1) or more apportionable vehicles.

(5) "Indiana based" means a vehicle or fleet of vehicles that is base registered in Indiana under the terms of the International Registration Plan.

(6) "In-state miles" means the total number of miles operated by a commercial vehicle or fleet of commercial vehicles in Indiana during the preceding year.

(7) "Preceding year" means a period of twelve (12) consecutive months fixed by the department that shall be within the eighteen (18) months immediately preceding the commencement of the registration year for which proportional registration is sought.

(8) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(9) "Tractor" has the meaning set forth in IC 9-13-2-180.

(10) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

(11) "Truck" has the meaning set forth in IC 9-13-2-188(a).

(c) As used in this chapter, "commercial vehicle" means any of the following:

(1) An Indiana based vehicle subject to apportioned registration under the International Registration Plan:

(2) A vehicle subject to apportioned registration under the International Registration Plan and based and titled in a state other than Indiana subject to the conditions of the International Registration Plan:

(3) A truck, road tractor, tractor, trailer, semitrailer, or truck-tractor subject to registration under IC 9-18 (before its expiration) or IC 9-18.1:

(d) As used in this chapter, "declared gross weight" means the weight at which a vehicle is registered with:

(1) the bureau; or
(2) the department.

(c) As used in this chapter, "department" means the department of state revenue.

(f) As used in this chapter, "fleet" means one (1) or more apportionable vehicles.

(g) As used in this chapter, "gross weight" means the total weight of a vehicle or combination of vehicles without load; plus the weight of any load on the vehicle or combination of vehicles.

(h) As used in this chapter, "Indiana based" means a vehicle or fleet of vehicles that is base registered in Indiana under the terms of the International Registration Plan.

(i) As used in this chapter, "in state miles" means the total number of miles operated by a commercial vehicle or fleet of commercial vehicles in Indiana during the preceding year.

(j) As used in this chapter, "motor vehicle" has the meaning set forth in IC 9-13-2-105(a).

(k) As used in this chapter, "owner" means the person in whose name the commercial vehicle is registered under IC 9-18 (before its expiration), IC 9-18.1, or the International Registration Plan.

(l) As used in this chapter, "preceding year" means a period of twelve (12) consecutive months fixed by the department which shall be within the eighteen (18) months immediately preceding the commencement of the registration year for which proportional registration is sought.

(m) As used in this chapter, "road tractor" has the meaning set forth in IC 9-13-2-156.

(n) As used in this chapter, "semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(o) As used in this chapter, "tractor" has the meaning set forth in IC 9-13-2-180.

(p) As used in this chapter, "trailer" has the meaning set forth in IC 9-13-2-184(a).

(q) As used in this chapter, "truck" has the meaning set forth in IC 9-13-2-188(a).

(r) As used in this chapter, "truck-tractor" has the meaning set forth in IC 9-13-2-189(a).

(s) As used in this chapter, "vehicle" means:

(1) a motor vehicle; trailer; or semitrailer subject to registration under IC 9-18 (before its expiration); or

(2) a vehicle subject to registration under IC 9-18.1;

as a condition of its operation on the public highways pursuant to the motor vehicle registration laws of the state.
SECTION 67. IC 6-6-5.5-2 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 2: (a) Except as provided in subsection (b), this chapter applies to all commercial vehicles:

(b) This chapter does not apply to the following:

1. Vehicles owned or leased and operated by the United States, the state, or political subdivisions of the state.
2. Vehicles subject to taxation under IC 6-6-5.1.
3. Vehicles assessed under IC 6-1.1-8.
4. Buses subject to apportioned registration under the International Registration Plan.
5. Vehicles subject to taxation under IC 6-6-5.
6. Vehicles owned or leased and operated by a postsecondary educational institution described in IC 6-3-3-5(d).
7. Vehicles owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).
8. Vehicles owned or leased and operated by a volunteer emergency ambulance service that:

   (A) meets the requirements of IC 16-31; and
   (B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars ($3,500);
9. Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
10. Farm wagons.
11. A vehicle in the inventory of vehicles held for sale by a manufacturer, distributor, or dealer in the course of business.
12. Special machinery (as defined in IC 9-13-2-170.3).

SECTION 68. IC 6-6-5.5-3, AS AMENDED BY P.L.293-2013(ts), SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) There is imposed an annual license The commercial vehicle excise tax upon commercial vehicles, which tax shall be in lieu of is imposed on the following vehicles in accordance with this chapter:

1. Trucks or tractors with a declared gross weight of more than twelve thousand (12,000) pounds.
2. Trailers with a declared gross weight of more than nine thousand (9,000) pounds.
3. Semitrailers.

(b) The commercial vehicle excise tax is imposed on a vehicle described in subsection (a):

1. instead of the ad valorem property tax levied for state or local purposes; but and

HB 1527—LS 7501/DI 113
(2) in addition to any registration fees imposed under IC 9-18.1
on such vehicles: the vehicle.
(b) (c) Owners of commercial vehicles paying an apportioned
registration to the state under the International Registration Plan shall
pay an apportioned excise tax calculated by dividing in-state actual
miles by total fleet miles generated during the preceding year. If
in-state miles are estimated for purposes of proportional registration,
these miles are divided by total actual and estimated fleet miles.
(c) (d) The commercial vehicle excise tax imposed by this chapter
is a listed tax and subject to the provisions of IC 6-8.1.
(d) (e) No commercial vehicle subject to taxation under this chapter
shall be assessed as personal property for the purpose of the assessment
and levy of personal property taxes or shall be subject to ad valorem
taxes, whether or not such vehicle is in fact registered pursuant to the
motor vehicle registration laws: No person shall be required to give
proof of the payment of ad valorem property taxes as a condition to the
registration of any vehicle that is subject to the tax imposed by this
chapter. The commercial vehicle excise tax imposed by this chapter
is due and shall be paid each year at the time the vehicle is
registered.
SECTION 69. IC 6-6-5.5-7, AS AMENDED BY P.L.198-2016,
SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 7. (a) The annual commercial vehicle
excise tax for a commercial vehicle to which this chapter applies will be
determined by the department on or before October 1 of each year in
accordance with the following formula:
STEP ONE: Determine the total amount of base revenue for all
taxing units using the base revenue determined for each taxing
unit under section 19 of this chapter.
STEP TWO: Determine the sum of registration fees paid and
collected under IC 9-29-5 (before its expiration) or IC 9-18.1-5
IC9-18.1 to register the following commercial vehicles in Indiana
under the following statutes vehicles to which this chapter
applies during the fiscal year that ends June 30 immediately
preceding the calendar year for which the tax is first due and
payable.
(A) Commercial vehicles with a declared gross weight in
excess of eleven thousand (11,000) pounds, including trucks,
tractors not used with semitrailers, traction engines, and other
similar vehicles used for hauling purposes:
(B) Tractors used with semitrailers:
(C) Semitrailers used with tractors:
(D) Trailers having a declared gross weight in excess of three thousand (3,000) pounds.

(E) Trucks; tractors and semitrailers used in connection with agricultural pursuits usual and normal to the user's farming operation; multiplied by two hundred percent (200%).

STEP THREE: Determine the tax factor by dividing the STEP ONE result by the STEP TWO result.

(b) Except as otherwise provided in this chapter, the annual excise tax for commercial vehicles with a declared gross weight in excess of eleven thousand (11,000) pounds; including trucks; tractors not used with other than semitrailers traction engines; and other similar vehicles used for hauling purposes; shall be determined by multiplying the registration fee under IC 9-29-5-3.2 IC 9-29-5 (before its expiration) or IC 9-18.1-5-11(b) IC 9-18.1-5 by the tax factor determined in subsection (a).

(c) Except as otherwise provided in this chapter; the annual excise tax for tractors used with semitrailers shall be determined by multiplying the registration fee under IC 9-29-5-5 (before its expiration) or IC 9-18.1-5-9 by the tax factor determined in subsection (a).

(d) Except as otherwise provided in this chapter; the annual excise tax for trailers having a declared gross weight in excess of three thousand (3,000) pounds shall be determined by multiplying the registration fee under IC 9-29-5-4 (before its expiration) or IC 9-18.1-5-8 by the tax factor determined in subsection (a).

(e) (c) The annual excise tax for a semitrailer shall be determined by multiplying the average annual registration fee under subsection (f) sixteen dollars and seventy-five cents ($16.75) by the tax factor determined in subsection (a).

(f) The average annual registration fee for a semitrailer is sixteen dollars and seventy-five cents ($16.75).

(g) (d) The annual amount of the commercial vehicle excise tax determined under this section shall be rounded upward to the next full dollar amount.

SECTION 70. IC 6-6-5.5-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 8: (a) Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon commercial vehicles shall be payable for each registration year; by the owners thereof; in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of Indiana and the International Registration Plan: Except as provided in section 9 of this chapter; the excise tax shall be due on or before the regular annual registration date.

HB 1527—LS 7501/DI 113
in each year in which the owner is required under the motor vehicle
registration laws of Indiana or the terms of the International
Registration Plan to register vehicles and the excise tax shall be paid
at the time the vehicle is registered by the owner. The payment of the
excise tax imposed by this chapter shall be a condition of the right to
register or reregister the vehicle and shall be in addition to all other
conditions prescribed by law:

(b) A voucher from the department showing payment of the excise
tax imposed by this chapter may be accepted by the bureau in lieu of
a payment under subsection (a):

SECTION 71. IC 6-6-5.5-9 IS REPEALED [EFFECTIVE JULY 1,
2017]. Sec. 9. (a) The excise tax on a semitrailer that is registered on
a permanent basis shall be due on or before the regular date each year
in which the owner is required to renew such registration under the
terms of the International Registration Plan or under rules adopted by
the bureau under IC 9-18-10-3. The excise tax shall be paid at the time
the registration is renewed by the owner. The payment of the excise tax
imposed by this chapter shall be a condition of the right to renew the
permanent registration and shall be in addition to all other conditions
prescribed by law:

(b) A voucher from the department showing payment of the excise
tax imposed by this chapter may be accepted by the bureau in lieu of
a payment under subsection (a):

SECTION 72. IC 6-6-5.5-11 IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. In administering
this chapter, the bureau shall follow the procedures set forth in
IC 6-6-5-8, IC 6-6-5-13 and IC 6-6-5-15.

SECTION 73. IC 6-6-11-11 IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. The boat excise tax
due under section 10 of this chapter is reduced by ten percent (10%) for
each year since the year the boat was manufactured, but not to exceed
fifty percent (50%). The reduced excise tax liability shall be rounded
upward to the next full dollar amount. However, the boat excise tax due
for a year may not be reduced to less than six dollars ($6) for a Class
2 through Class 14 boats boat or two dollars ($2) for a Class 1 boat.

SECTION 74. IC 6-6-11-13, AS AMENDED BY P.L.198-2016,
SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 13. A boat owner shall pay:

(1) the boat excise tax;
(2) the department of natural resources fee imposed by section
12(a) of this chapter;
(3) the lake and river enhancement fee imposed by section 12(b)
of this chapter; and

(4) if:

(A) the motorboat is legally registered in another state; and

(B) the boat owner pays:

(i) the excise tax and fees under subdivisions (1), (2), and

(ii) the two dollar ($2) fee imposed by IC 9-31-3-2;

for a boating year to the bureau of motor vehicles. The tax and fees
must be paid at the same time that the boat owner pays or would pay
the registration fee and motor vehicle excise taxes on motor vehicles
under IC 9-18 (before its expiration), IC 9-18.1, and IC 6-6-5. When
the boat owner pays the tax and fees, the owner is entitled to receive
the excise tax decals.

SECTION 75. IC 6-6-11-14, AS AMENDED BY P.L.219-2014,
SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 14. (a) For a boat which has been acquired, or
brought into Indiana, or for any other reason becomes subject to the
excise tax after the regular annual tax payment date in the boating year
on or before which the owner is required to pay the tax on boats under
this chapter, the tax imposed by this chapter shall become due and
payable no later than:

(1) the thirty-second day after the boat is operated in Indiana, if
the boat is registered in Indiana;

(2) except as provided in subdivision (3), the twenty-second
consecutive day during the boating year that the boat is:

(A) stored in Indiana; or

(B) operated, used, or docked in Indiana waters if the boat is
registered outside Indiana; or

(3) the one hundred eighty-first day that the motorboat (as defined
by IC 9-13-2-103.5) is docked on the Indiana part of Lake
Michigan if the motorboat is registered outside Indiana.

(b) The amount of excise tax to be paid by the owner for the
remainder of the year shall be reduced by ten percent (10%) and
one-twelfth (1/12) for each full calendar month which has elapsed
since the regular annual tax payment date in the year fixed by the
bureau of motor vehicles for tax payment by the owner.

SECTION 76. IC 6-6-11-15 IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. For a boat which is
acquired, or brought into Indiana, or for any other reason becomes
subject to taxation under this chapter after January 1 of a
middle of the current boating year, the owner may pay the fees and
the excise tax due on the boat as provided in this chapter and any

HB 1527—LS 7501/DI 113
excise tax due on the boat for the remainder of the boating year and
simultaneously pay the fees and the excise tax due for the following
boating year.

SECTION 77. IC 6-6-11-16 IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) Except as
provided in sections 11 and 19 of this chapter, a reduction in the excise
tax is not allowed to Indiana residents if the boat was owned by the
person on or before the person's tax payment date.

(b) A boat owner is not entitled to a refund of excise taxes paid
because the boat owner changes the boat owner's state or country
of residency.

SECTION 78. IC 6-6-11-17, AS AMENDED BY P.L.198-2016,
SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 17. (a) Every The owner of a boat who sells or
otherwise deposes of the boat in a year in which the boat owner has
paid the excise tax imposed by this chapter is entitled to receive a
credit equal to the remainder of:

(1) the tax paid for the boat; minus
(2) the amount determined under STEP FOUR of the following
formula:

STEP ONE: Determine the number of full or partial months
that have elapsed in the tax payment year before the date of the
sale:

STEP TWO: Multiply the STEP ONE amount by one-twelfth
(1/12):

STEP THREE: Determine the tax paid by the owner for the
boat for the registration period:

STEP FOUR: Multiply the STEP TWO product by the STEP
THREE amount:

(2) one-twelfth (1/12) for each full or partial calendar month
that has elapsed from the date the tax was due to the date of
the sale, destruction, or other disposal of the boat.

The credit shall be applied to the owner's tax due on any other boat of
the owner in the same year or may be carried over and used in the
following year if the credit was not fully used in the preceding year.
The credit expires at the end of the year that follows the year in which
the credit originally accrued:

(b) A cash refund may not be made on a credit issued under
subsection (a) on the sale of a boat: A tax credit is transferable from
one (1) member of the same immediate family to another member of
the same family with no consideration involved or received as an
outright gift or inheritance: If the credit is not fully used within
ninetynine (90) days after the date of the sale, destruction, or other
disposal of the boat and the amount of the credit is at least four
dollars ($4), the bureau shall issue a refund to the owner in the
amount of the unused credit, less a fee of three dollars ($3) to cover
the costs of processing the refund. The bureau shall deposit the
processing fee in the commission fund (established by
IC 9-14-14-1).

(c) To claim the credit and refund provided by this section, the
owner of the boat must present to the bureau proof of the sale,
destruction, or other disposal of the boat.

SECTION 79. IC 6-6-11-17.5 IS ADDED TO THE INDIANA
CODE AS A NEW SECTION TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2017]: Sec. 17.5. (a) To claim a credit or
refund, or both, a person must provide a sworn statement to the
bureau that the person is entitled to the credit or refund, or both,
claimed by the person.

(b) The bureau may inspect records of a person claiming a
credit or refund, or both, under this chapter to determine whether
a credit or refund, or both, was properly allowed against the excise
tax imposed under this chapter for a boat owned by the person.

(c) If the bureau determines that a credit or refund, or both, was
improperly allowed to a person for a boat, the person shall pay the
bureau the amount of the credit and refund that was improperly
allowed to the person plus a penalty equal to ten percent (10%) of
the amount of the credit and refund that was improperly allowed
to the person. The tax collected under this section shall be
distributed to the county treasurer of the county where the boat's
tax situs is located. However, the bureau shall retain any penalty
collected under this subsection.

SECTION 80. IC 6-6-11-18 IS REPEALED [EFFECTIVE JULY 1,
2017]. Sec. 18. (a) Every owner of a boat that:

(1) is destroyed in a year in which the owner paid the excise tax
imposed by this chapter; and

(2) is not replaced by a replacement boat for which a credit is
issued under this chapter;

is entitled to a refund in an amount equal to ten percent (10%) of the
excise tax paid for each full calendar month remaining in the
registrant's tax payment year after the date of destruction;

(b) To receive a refund under subsection (a), a boat owner must
present and return to the bureau of motor vehicles the following:

(1) A request for refund on a form furnished by the bureau;

(2) A statement of proof of destruction on an affidavit furnished
by the bureau.

(3) The tax payment form for the boat.

(c) A refund under this section may not exceed ninety percent (90%) of the excise tax paid on the destroyed boat. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be drawn on the county's boat excise tax fund.

(d) For purposes of this section, a boat is considered destroyed if the cost of repair of damages suffered by the boat exceeds the boat's fair market value.

SECTION 81. IC 6-6-11-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 19. If the name of the owner of a boat is legally changed and the change has caused a change in the owner's annual tax payment date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to pay the excise tax sooner than the owner would have been required to pay if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

(A) ten percent (10%) one-twelfth (1/12) of the owner's last preceding annual excise tax liability, multiplied by

(B) the number of full calendar months between the owner's new tax payment month and the tax payment month that is based on the owner's former name.

(2) If the name change requires the owner to pay the excise tax later than the owner would have been required to pay if there had been no name change, the boat is subject to excise tax for the period between the month in which the owner would have been required to pay if there had been no name change and the new tax payment month. The amount of the tax is the product of: equal to the amount determined under STEP FOUR of the following formula:

STEP ONE: Determine the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new annual registration month.

STEP TWO: Multiply:

(i) the STEP ONE result; by

(ii) one-twelfth (1/12).

(A) ten percent (10%) of STEP THREE: Determine the owner's excise tax liability computed as of the time the owner
would have been required to pay the excise tax if there had been no name change. multiplied by (B) the number of full calendar months between the month in which the owner would have been required to pay if there had been no name change and the owner's new tax payment month.

STEP FOUR: Multiply:
(i) the STEP TWO result; by (ii) the STEP THREE result.

SECTION 82. IC 6-8.1-1-1, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2017 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017 (RETROACTIVE)]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1)(repealed); the county option income tax (IC 6-3.5-6) (repealed); the county economic development income tax (IC 6-3.5-7) (repealed); the local income tax (IC 6-3.6); the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-20-18); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or fee that the department is required to collect or administer.

SECTION 83. IC 6-8.1-3-1, AS AMENDED BY P.L.91-2006, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017: Sec. 1. (a) The department has the primary responsibility for the administration, collection, and enforcement of the listed taxes. In carrying out that responsibility, the department may exercise all the powers conferred on it under this article in respect to any of those taxes.

(b) In the case of the motor vehicle excise tax, the department has the responsibility to act only in the investigation, assessment, collection, and enforcement of the tax in instances of delinquency or evasion. Primary responsibility for the administration and collection of the tax remains with the agencies named in IC 6-6-5.

(c) In the case of commercial vehicle excise taxes that are payable to the bureau of motor vehicles and are not subject to apportionment under the International Registration Plan, the department has the responsibility to act only in the investigation, assessment, collection, and enforcement of the tax in instances of delinquency or evasion. Primary responsibility for the administration and collection of the tax remains with the bureau of motor vehicles.

SECTION 84. IC 6-8.1-5-2, AS AMENDED BY P.L.198-2016, SECTION 58, AND AS AMENDED BY P.L.197-2016, SECTION 76, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as otherwise provided in this section, the department may not issue a proposed assessment under section 1 of this chapter more than three (3) years after the latest of the date the return is filed, or either of the following:

1. The due date of the return.
2. In the case of a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax, the end of the calendar year which contains the taxable period for which the return is filed.

(b) If a person files a return for the utility receipts tax (IC 6-2.3), adjusted gross income tax (IC 6-3), supplemental net income tax (IC 6-3-8) (repealed), county adjusted gross income tax (IC 6-3.5-1.1) (repealed), county option income tax (IC 6-3.5-6) (repealed), local income tax (IC 6-3.6), or financial institutions tax (IC 6-5.5) that understates the person's income, as that term is defined in the particular income tax law, by at least twenty-five percent (25%), the proposed assessment limitation is six (6) years instead of the three (3) years provided in subsection (a).

(c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall include the penalties and interest due on all listed taxes not
paid by the due date. A person that fails to properly register a vehicle
as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the
tax due under IC 6-6-5 is considered to have failed to file a return for
purposes of this article.

(d) In the case of the commercial vehicle excise tax imposed under
IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall
include the penalties and interest due on all listed taxes not paid by the
due date. A person that fails to properly register a commercial vehicle
as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the
tax due under IC 6-6-5.5 is considered to have failed to file a return for
purposes of this article.

(e) In the case of the excise tax imposed on recreational vehicles
and truck campers under IC 6-6-5.1, the tax shall be assessed as
provided in IC 6-6-5.1 and must include the penalties and interest due
on all listed taxes not paid by the due date. A person who fails to
properly register a recreational vehicle as required by IC 9-18 (before
its expiration) or IC 9-18.1 and pay the tax due under IC 6-6-5.1 is
considered to have failed to file a return for purposes of this article. A
person who fails to pay the tax due under IC 6-6-5.1 on a truck
camper is considered to have failed to file a return for purposes of this
article.

(f) If a person files a fraudulent, unsigned, or substantially blank
return, or if a person does not file a return, there is no time limit within
which the department must issue its proposed assessment.

(g) If any part of a listed tax has been erroneously refunded by the
department, the erroneous refund may be recovered through the
assessment procedures established in this chapter. An assessment
issued for an erroneous refund must be issued:

(1) within two (2) years after making the refund; or
(2) within five (5) years after making the refund if the refund was
induced by fraud or misrepresentation.

(h) If, before the end of the time within which the department may
make an assessment, the department and the person agree to extend
that assessment time period, the period may be extended according to
the terms of a written agreement signed by both the department and the
person. The agreement must contain:

(1) the date to which the extension is made; and
(2) a statement that the person agrees to preserve the person's
records until the extension terminates.

The department and a person may agree to more than one (1) extension
under this subsection.

(i) If a taxpayer's federal taxable income, federal adjusted gross

HB 1527—LS 7501/DI 113
income, or federal income tax liability for a taxable year is modified
due to a modification as provided under IC 6-3-4-6(c) and
IC 6-3-4-6(d) (for the adjusted gross income tax), or a modification or
alteration as provided under IC 6-5.5-6-6(c) and IC 6-5.5-6-6(e) (for
the financial institutions tax), then the date by which the department
must issue a proposed assessment under section 1 of this chapter for
tax imposed under IC 6-3 is extended to six (6) months after the date
on which the notice of modification is filed with the department by the
taxpayer.

SECTION 85. IC 6-8.1-7-1, AS AMENDED BY P.L.242-2015,
SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 1. (a) This subsection does not apply to the
disclosure of information concerning a conviction on a tax evasion
charge. Unless in accordance with a judicial order or as otherwise
provided in this chapter, the department, its employees, former
employees, counsel, agents, or any other person may not divulge the
amount of tax paid by any taxpayer, terms of a settlement agreement
executed between a taxpayer and the department, investigation records,
investigation reports, or any other information disclosed by the reports
filed under the provisions of the law relating to any of the listed taxes,
including required information derived from a federal return, except to:
(1) members and employees of the department;
(2) the governor;
(3) a member of the general assembly or an employee of the
house of representatives or the senate when acting on behalf of a
taxpayer located in the member's legislative district who has
provided sufficient information to the member or employee for
the department to determine that the member or employee is
acting on behalf of the taxpayer;
(4) the attorney general or any other legal representative of the
state in any action in respect to the amount of tax due under the
provisions of the law relating to any of the listed taxes; or
(5) any authorized officers of the United States;
when it is agreed that the information is to be confidential and to be
used solely for official purposes.
(b) The information described in subsection (a) may be revealed
upon the receipt of a certified request of any designated officer of the
state tax department of any other state, district, territory, or possession
of the United States when:
(1) the state, district, territory, or possession permits the exchange
of like information with the taxing officials of the state; and
(2) it is agreed that the information is to be confidential and to be
used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family resources, and to any director of a county office of the division of family resources located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

1) the state agency shows an official need for the information; and

2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The information described in subsection (a) may be revealed upon the receipt of a written request from the chief law enforcement officer of a state or local law enforcement agency in Indiana when it is
agreed that the information is to be confidential and to be used solely for official purposes.

(h) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(k) may be released solely for tax collection purposes to township assessors and county assessors.

(i) The department shall notify the appropriate innkeeper's tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(j) All information relating to the delinquency or evasion of the motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(l) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(m) All information relating to the delinquency or evasion of the excise taxes imposed on recreational vehicles and truck campers that are payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.

(n) This section does not apply to:

(1) the beer excise tax, including brand and packaged type (IC 7.1-4-2);
(2) the liquor excise tax (IC 7.1-4-3);
(3) the wine excise tax (IC 7.1-4-4);
(4) the hard cider excise tax (IC 7.1-4-4.5);
(5) the malt excise tax (IC 7.1-4-5);
(6) the motor vehicle excise tax (IC 6-6-5);
(7) the commercial vehicle excise tax (IC 6-6-5.5); and
(8) the fees under IC 13-23.

(o) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of

HB 1527—LS 7501/DI 113
mental health and addiction and the alcohol and tobacco commission
solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

(p) The name and business address of a person licensed by the
department under IC 6-6 or IC 6-7 may be released for the purpose of
reporting the status of the person's license.

(q) The department may release information concerning total
incremental tax amounts under:
   (1) IC 5-28-26;
   (2) IC 36-7-13;
   (3) IC 36-7-26;
   (4) IC 36-7-27;
   (5) IC 36-7-31;
   (6) IC 36-7-31.3; or
   (7) any other statute providing for the calculation of incremental
   state taxes that will be distributed to or retained by a political
   subdivision or other entity;

   to the fiscal officer of the political subdivision or other entity that
   established the district or area from which the incremental taxes were
   received if that fiscal officer enters into an agreement with the
department specifying that the political subdivision or other entity will
use the information solely for official purposes.

(r) The department may release the information as required in
IC 6-8.1-3-7.1 concerning:
   (1) an innkeeper's tax, a food and beverage tax, or an admissions
tax under IC 6-9;
   (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
   (3) the covered taxes allocated to a professional sports
   development area fund, sports and convention facilities operating
   fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

(s) Information concerning state gross retail tax exemption
certificates that relate to a person who is exempt from the state gross
retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as
defined in IC 6-2.5-4-5) or a person selling the services or commodities
listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the
state gross retail and use taxes under IC 6-2.5.

SECTION 86. IC 6-8.1-9-1, AS AMENDED BY P.L.242-2015,
SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 1. (a) If a person has paid more tax than the
person determines is legally due for a particular taxable period, the
person may file a claim for a refund with the department. Except as
provided in subsections (j) and (k), in order to obtain the refund, the
person must file the claim with the department within three (3) years

HB 1527—LS 7501/DI 113
after the latter of the following:

1. The due date of the return.
2. The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

(b) After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a statement of the reasons for any part of the refund that is denied. The department shall mail a copy of the decision to the person who filed the claim. If the person disagrees with a part of the decision on the claim, the person may file a protest and request a hearing with the department. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision.

(c) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(d) The decision on the claim must state that the person has sixty (60) days from the date the decision is mailed to file a written protest. If the person files a protest and requests a hearing on the protest, the department shall:

1. set the hearing at the department's earliest convenient time;
2. and
3. notify the person by United States mail of the time, date, and location of the hearing.

(e) The department may hold the hearing at the location of its choice within Indiana if that location complies with IC 6-8.1-3-8.5.

(f) After conducting a hearing on a protest, or after making a decision on a protest when no hearing is requested, the department shall issue a memorandum of decision or order denying a refund and shall send a copy of the decision through the United States mail to the person who filed the protest. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is
sufficient notice of the decision. The department may continue the
hearing until a later date if the taxpayer presents additional information
at the hearing or the taxpayer requests an opportunity to present
additional information after the hearing.

(g) A person that disagrees with any part of the department's
decision in a memorandum of decision or order denying a refund may
request a rehearing not more than thirty (30) days after the date on
which the memorandum of decision or order denying a refund is issued
by the department. The department shall consider the request and may
grant the rehearing if the department reasonably believes that a
rehearing would be in the best interests of the taxpayer and the state.

(h) If the person disagrees with any part of the department's
decision, the person may appeal the decision, regardless of whether or
not the person protested the tax payment or whether or not the person
has accepted a refund. The person must file the appeal with the tax
court. The tax court does not have jurisdiction to hear a refund appeal
if:

(1) the appeal is filed more than ninety (90) days after the later of
the dates on which:

(A) the memorandum of decision or order denying a refund is
issued by the department, if the person does not make a timely
request for a rehearing under subsection (g) on the letter of
findings; or

(B) the department issues a denial of the person's timely
request for a rehearing under subsection (g) on the
memorandum of decision or order denying a refund; or

(2) the appeal is filed both before the decision is issued and
before the one hundred eighty-first day after the date the person
files the claim for a refund with the department.

The ninety (90) day period may be extended according to the terms of
a written agreement signed by both the department and the person. The
agreement must specify a date upon which the extension will terminate
and include a statement that the person agrees to preserve the person's
records until that specified termination date. The specified termination
date agreed upon under this subsection may not be more than ninety
(90) days after the expiration of the period otherwise specified by this
subsection.

(i) With respect to the motor vehicle excise tax, this section applies
only to penalties and interest paid on assessments of the motor vehicle
excise tax. Any other overpayment of the motor vehicle excise tax is
subject to IC 6-6-5.

(j) If a taxpayer's federal taxable income, federal adjusted gross

HB 1527—LS 7501/DI 113
income, or federal income tax liability for a taxable year is modified by
the Internal Revenue Service, and the modification would result in a
reduction of the tax legally due, the due date by which the taxpayer
must file a claim for refund with the department is the later of:

1. the date determined under subsection (a); or
2. the date that is one hundred eighty (180) days after the date of
the modification by the Internal Revenue Service as provided
under:
   (A) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross
income tax); or
   (B) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial
institutions tax).

(k) If an agreement to extend the assessment time period is entered
into under IC 6-8.1-5-2(h), the period during which a person may file
a claim for a refund under subsection (a) is extended to the same date
to which the assessment time period is extended.

SECTION 87. IC 6-8.1-9-3, AS AMENDED BY P.L.111-2006,
SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 3. This chapter does not apply to refund claims
made for gasoline taxes under IC 6-6-1.1, special fuel taxes under
IC 6-6-2.5, or the motor vehicle excise tax (excluding interest and
penalties) under IC 6-6-5.

SECTION 88. IC 8-14-8-4, AS AMENDED BY P.L.146-2016,
SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 4. (a) A qualified county which:

1. has adopted the county motor vehicle excise tax under
   IC 6-3.5-4 and the county wheel tax under IC 6-3.5-5;
2. is imposing the county motor vehicle excise tax at:
   (A) the maximum allowable rate, if the qualified county sets
    a county motor vehicle excise tax rate under
    IC 6-3.5-4-2(b)(1) or IC 6-3.5-4-2(c)(1); or
   (B) the maximum allowable amount, if the qualified county
    sets the county motor vehicle excise tax rate at a specific
    amount under IC 6-3.5-4-2(b)(2) or IC 6-3.5-4-2(c)(2); and
3. has not issued bonds under IC 8-14-9;
may apply to the Indiana department of transportation for a loan from
the distressed road fund. At the time of the application, the county shall
notify the department of local government finance that it has made the
application.

(b) The application must include, at a minimum:

1. a map depicting all roads and streets in the system of the
   applicant; and

HB 1527—LS 7501/DI 113
(2) a copy of that county's proposed program of work covering the
current and the immediately following calendar year.

SECTION 89. IC 8-14-9-10 IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) Subject to the
limitations imposed by this section, the local county road and bridge
board may issue bonds in the name of the qualified county for the
benefit of the local county road and bridge district. The bonds shall be
issued for the purpose of raising money to acquire lands or
rights-of-way, and to pay for any capital improvement, necessary for
the construction, reconstruction, or operation of roads or bridges, or
both, within the district. The local county road and bridge board may
appropriate the proceeds of the bonds.

(b) The amount of bonds to be issued may not exceed the estimated
cost of:

(1) all lands and rights-of-way to be acquired;
(2) capital improvements;
(3) supervision and inspection fees during the period of
construction or reconstruction;
(4) programming, planning, and designing the capital
improvements; and
(5) all necessary expenses, including publication of notices,
engineering fees, architectural fees, and legal fees, incurred in
acquiring property, letting contracts, and selling bonds for the
project.

The amount of bonds issued for the project may not exceed the
estimated cost determined under section 5(b) of this chapter. In
addition, the amount of outstanding bonds issued by a county under
this chapter may not exceed two percent (2%) of the adjusted value of
taxable property located within the local county road and bridge district
as determined under IC 36-1-15.

(c) The local county road and bridge board may issue bonds under
this chapter only if the issuance of those bonds has been approved by:

(1) the county council of the qualified county; and
(2) the department of local government finance as required by
IC 6-1.1-18.5-8.

(d) A local county road and bridge board may issue bonds under this
chapter only if:

(1) the county motor vehicle excise tax (IC 6-3.5-4) and
the county wheel tax (IC 6-3.5-5) are in effect in the county in
which the local county road and bridge district is located;
(2) the county motor vehicle excise tax is being imposed
at the maximum allowable rate; and

HB 1527—LS 7501/DI 113
(3) the county in which the local county road and bridge district is located has not obtained a loan under IC 8-14-8.

c) No bonds may be issued under this section after June 30, 1984.

SECTION 90. IC 8-14-9-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. For the purpose of raising money to pay bonds issued under section 10 of this chapter as the bonds severally mature, and to pay all interest accruing on the bonds, the county council of a qualified county may, notwithstanding IC 8-18-8-5, impose a special tax on all real and personal property located within the local county road and bridge district. However, the county council may only impose a tax under this section for a particular budget year to the extent that the estimated revenues that the county will receive from the county motor vehicle excise tax and the county wheel tax during that budget year will be insufficient to pay the principal and interest coming due on those bonds during that budget year. The special tax constitutes the amount of benefits to the property which result from carrying out a project under this chapter.

SECTION 91. IC 8-14-9-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) A separate fund known as the local county road and bridge district bond fund is created for deposit of the following monies:

1. revenues collected from the tax imposed under this chapter;
2. any appropriation made under section 16 of this chapter; and
3. any proceeds remaining from the sale of bonds after payment of all costs and expenses described in section 10(b) of this chapter.

In addition, if there are any outstanding bonds issued under this chapter, then revenues received by the county from the county motor vehicle excise tax and the county wheel tax shall, notwithstanding IC 6-3.5-4-13 and IC 6-3.5-5-15, be deposited in the local county road and bridge district bond fund. However, this subsection does not apply to county motor vehicle excise tax and county wheel tax revenues which are to be distributed under IC 6-3.5-4-13 and IC 6-3.5-5-15 to cities and towns located in the county.

(b) Monies in the fund shall be used only for payment of local county road and bridge district bonds as they severally mature, and the interest on those bonds.

(c) Monies in the fund shall be deposited with one (1) depository of other funds of the qualified county. Interest accruing on monies in the fund belongs to the fund.

SECTION 92. IC 8-18-8-5, AS AMENDED BY P.L.197-2016,
SECTION 83, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. All expenses incurred in the maintenance of county highways shall first be paid out of funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state. In addition, a county may use funds derived from the:

(1) county motor vehicle excise tax;
(2) county wheel tax;
(3) local income tax (IC 6-3.6);
(4) riverboat admission tax (IC 4-33-12);
(5) riverboat wagering tax (IC 4-33-13); or
(6) property taxes and miscellaneous revenue deposited in the county general fund.

SECTION 93. IC 8-18-22-6, AS AMENDED BY P.L.197-2016, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) Except as provided in subsection (b), the county fiscal body may pledge revenues for the payment of principal and interest on the bonds and for other purposes under the ordinance as provided by IC 5-1-14-4, including revenues from the following sources:

(1) The motor vehicle highway account.
(2) The local road and street account.
(3) The county motor vehicle excise tax.
(4) The county wheel tax.
(5) The local income tax (IC 6-3.6).
(6) Assessments.
(7) Any other unappropriated or unencumbered money.

(b) The county fiscal body may not pledge to levy ad valorem property taxes for these purposes, except for revenues from the following:

(1) IC 8-16-3.
(2) IC 8-16-3.1.

(c) If the county fiscal body has pledged revenues from the local income tax as set forth in subsection (a), the local income tax council (as defined in IC 6-3.6-2-12) may covenant that the council will not repeal or modify the tax in a manner that would adversely affect owners of outstanding bonds issued under this chapter. The local income tax council may make the covenant by adopting an ordinance using procedures described in IC 6-3.6-3.

SECTION 94. IC 9-18.1-4-6, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. If the ownership of a vehicle
registered under this article is transferred, except a transfer from a manufacturer or a dealer licensed under IC 9-32:

(1) the registration of the vehicle expires; and

(2) the person transferring the vehicle shall remove the license plate and certificate of registration from the vehicle.

SECTION 95. IC 9-18.1-9-1, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A vehicle that is owned or leased and used for official business by the following is exempt from the payment of registration fees under this article:

(1) The state or a state agency (as defined in IC 6-1.1-1-18).

(2) A municipal corporation (as defined in IC 36-1-2-10).

(3) A volunteer fire department (as defined in IC 36-8-12-2).

(4) A volunteer emergency ambulance service that:

(A) meets the requirements of IC 16-31; and

(B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars ($3,500).

(5) A rehabilitation center funded under IC 12-12.

(6) A community action agency (IC 12-14-23).

(7) An area agency on aging (IC 12-10-1-6) and a county council on aging that is funded through an area agency.

(8) A community mental health center (IC 12-29-2).

SECTION 96. IC 9-18.5-9-4, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. This chapter does not exempt an applicant from the motor vehicle excise tax under IC 6-6-5 or any fee or requirement for registration under this title.

SECTION 97. IC 9-22-1.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this chapter, "mobile home" means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place.

SECTION 98. IC 20-26-11-13, AS AMENDED BY P.L.197-2016, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) As used in this section, the following terms have the following meanings:

(1) "Class of school" refers to a classification of each school or program in the transeree corporation by the grades or special programs taught at the school. Generally, these classifications are denominated as kindergarten, elementary school, middle school or junior high school, high school, and special schools or classes,
such as schools or classes for special education, career and technical education, or career education.

(2) "Special equipment" means equipment that during a school year:

(A) is used only when a child with disabilities is attending school;
(B) is not used to transport a child to or from a place where the child is attending school;
(C) is necessary for the education of each child with disabilities that uses the equipment, as determined under the individualized education program for the child; and
(D) is not used for or by any child who is not a child with disabilities.

(3) "Student enrollment" means the following:

(A) The total number of students in kindergarten through grade 12 who are enrolled in a transferee school corporation on a date determined by the state board.
(B) The total number of students enrolled in a class of school in a transferee school corporation on a date determined by the state board.

However, a kindergarten student shall be counted under clauses (A) and (B) as one-half (1/2) student. The state board may select a different date for counts under this subdivision. However, the same date shall be used for all school corporations making a count for the same class of school.

(b) Each transferee corporation is entitled to receive for each school year on account of each transferred student, except a student transferred under section 6 of this chapter, transfer tuition from the transferor corporation or the state as provided in this chapter. Transfer tuition equals the amount determined under STEP THREE of the following formula:

STEP ONE: Allocate to each transfer student the capital expenditures for any special equipment used by the transfer student and a proportionate share of the operating costs incurred by the transferee school for the class of school where the transfer student is enrolled.

STEP TWO: If the transferee school included the transfer student in the transferee school's current ADM, allocate to the transfer student a proportionate share of the following general fund revenues of the transferee school:

(A) State tuition support distributions received during the calendar year in which the school year ends.
(B) Property tax levies under IC 20-45-7 and IC 20-45-8 for
the calendar year in which the school year ends.

(C) The sum of the following excise tax revenue received for
deposit in the calendar year in which the school year begins:
  (i) Financial institution excise tax revenue (IC 6-5.5).
  (ii) Motor vehicle excise taxes (IC 6-6-5).
  (iii) Commercial vehicle excise taxes (IC 6-6-5.5).
  (iv) Boat excise tax (IC 6-6-11).
  (v) Aircraft license excise tax (IC 6-6-6.5).

(D) Allocations to the transferee school under IC 6-3.6.

STEP THREE: Determine the greater of:

  (A) zero (0); or
  (B) the result of subtracting the STEP TWO amount from the
      STEP ONE amount.

If a child is placed in an institution or facility in Indiana by or with
the approval of the department of child services, the institution or facility
shall charge the department of child services for the use of the space
within the institution or facility (commonly called capital costs) that is
used to provide educational services to the child based upon a prorated
per student cost.

  (c) Operating costs shall be determined for each class of school
    where a transfer student is enrolled. The operating cost for each class
    of school is based on the total expenditures of the transferee
    corporation for the class of school from its general fund expenditures
    as specified in the classified budget forms prescribed by the state board
    of accounts. This calculation excludes:
    (1) capital outlay;
    (2) debt service;
    (3) costs of transportation;
    (4) salaries of board members;
    (5) contracted service for legal expenses; and
    (6) any expenditure that is made from extracurricular account
        receipts;
    for the school year.

  (d) The capital cost of special equipment for a school year is equal
to:
    (1) the cost of the special equipment; divided by
    (2) the product of:
        (A) the useful life of the special equipment, as determined
            under the rules adopted by the state board; multiplied by
        (B) the number of students using the special equipment during
            at least part of the school year.
(e) When an item of expense or cost described in subsection (c) cannot be allocated to a class of school, it shall be prorated to all classes of schools on the basis of the student enrollment of each class in the transferee corporation compared with the total student enrollment in the school corporation.

(f) Operating costs shall be allocated to a transfer student for each school year by dividing:

1. the transferee school corporation's operating costs for the class of school in which the transfer student is enrolled; by
2. the student enrollment of the class of school in which the transfer student is enrolled.

When a transferred student is enrolled in a transferee corporation for less than the full school year of student attendance, the transfer tuition shall be calculated by the part of the school year for which the transferred student is enrolled. A school year of student attendance consists of the number of days school is in session for student attendance. A student, regardless of the student's attendance, is enrolled in a transferee school unless the student is no longer entitled to be transferred because of a change of residence, the student has been excluded or expelled from school for the balance of the school year or for an indefinite period, or the student has been confirmed to have withdrawn from school. The transferor and the transferee corporation may enter into written agreements concerning the amount of transfer tuition due in any school year. If an agreement cannot be reached, the amount shall be determined by the state board, and costs may be established, when in dispute, by the state board of accounts.

(g) A transferee school shall allocate revenues described in subsection (b) STEP TWO to a transfer student by dividing:

1. the total amount of revenues received during a period; by
2. the current ADM of the transferee school for the period in which the revenues are received.

However, for state tuition support distributions or any other state distribution computed using less than the total current ADM of the transferee school, the transferee school shall allocate the revenues to the transfer student by dividing the revenues that the transferee school is eligible to receive during the period by the student count used to compute the state distribution.

(h) Instead of the payments provided in subsection (b), the transferor corporation or state owing transfer tuition may enter into a long term contract with the transferee corporation governing the transfer of students. The contract may:

1. be entered into for a period of not more than five (5) years
with an option to renew;

(2) specify a maximum number of students to be transferred; and

(3) fix a method for determining the amount of transfer tuition
and the time of payment, which may be different from that
provided in section 14 of this chapter.

(i) A school corporation may negotiate transfer tuition agreements
with a neighboring school corporation that can accommodate additional
students. Agreements under this section may:

(1) be for one (1) year or longer; and

(2) fix a method for determining the amount of transfer tuition or
time of payment that is different from the method, amount, or
time of payment that is provided in this section or section 14 of
this chapter.

A school corporation may not transfer a student under this section
without the prior approval of the child's parent.

SECTION 99. IC 20-40-8-1, AS AMENDED BY P.L.229-2011,
SECTION 196, IS AMENDED TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this chapter, "calendar
year distribution" means the sum of the following:

(1) A school corporation's:

(A) state tuition support; and

(B) maximum permissible tuition support levy (as defined in
IC 20-45-1-15 before its repeal);

for the calendar year.

(2) The sum of the following excise tax revenue of the school
corporation for the immediately preceding calendar year:

(A) Financial institution excise tax revenue (IC 6-5.5).

(B) Motor vehicle excise taxes (IC 6-6-5).

(C) Commercial vehicle excise taxes (IC 6-6-5.5).

(D) Boat excise tax (IC 6-6-11).

(E) Aircraft license excise tax (IC 6-6-6.5).

SECTION 100. IC 24-4.6-5-3, AS ADDED BY P.L.97-2011,
SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 3. As used in this chapter, "vehicle" has the
meaning set forth in IC 6-6-5-1(a), IC 6-6-5-1(b).

SECTION 101. IC 35-52-6-24.7, AS ADDED BY P.L.146-2016,
SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2017]: Sec. 24.7. IC 6-3.5-10-13 defines crimes concerning
the municipal vehicle license excise tax.

SECTION 102. IC 36-7-4-1318, AS AMENDED BY P.L.197-2016,
SECTION 123, IS AMENDED TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2017]: Sec. 1318. (a) A unit may not adopt an

HB 1527—LS 7501/DI 113
impact fee ordinance under section 1311 of this chapter unless the unit has prepared or substantially updated a zone improvement plan for each impact zone during the immediately preceding one (1) year period. A single zone improvement plan may be used for two (2) or more infrastructure types if the impact zones for the infrastructure types are congruent.

(b) Each zone improvement plan must contain the following information:

1. A description of the nature and location of existing infrastructure in the impact zone.
2. A determination of the current level of service.
3. Establishment of a community level of service. A unit may provide that the unit's current level of service is the unit's community level of service in the zone improvement plan.
4. An estimate of the nature and location of development that is expected to occur in the impact zone during the following ten (10) year period.
5. An estimate of the nature, location, and cost of infrastructure that is necessary to provide the community level of service for the development described in subdivision (4). The plan must indicate the proposed timing and sequencing of infrastructure installation.
6. A general description of the sources and amounts of money used to pay for infrastructure during the previous five (5) years.

(c) If a zone improvement plan provides for raising the current level of service to a higher community level of service, the plan must:

1. provide for completion of the infrastructure that is necessary to raise the current level of service to the community level of service within the following ten (10) year period;
2. indicate the nature, location, and cost of infrastructure that is necessary to raise the current level of service to the community level of service; and
3. identify the revenue sources and estimate the amount of the revenue sources that the unit intends to use to raise the current level of service to the community level of service for existing development. Revenue sources include, without limitation, any increase in revenues available from one (1) or more of the following:

(A) Adopting or increasing the following:
   (i) The local income tax (IC 6-3.6-6).
   (ii) The annual license county vehicle excise tax or the municipal vehicle excise tax, as applicable.
   (iii) The county wheel tax or the municipal wheel tax, as

HB 1527—LS 7501/DI 113
applicable.

(B) Imposing the property tax rate per one hundred dollars ($100) of assessed valuation that the unit may impose to create a cumulative capital improvement fund under IC 36-9-14.5 or IC 36-9-15.5.

(C) Transferring and reserving for infrastructure purposes other general revenues that are currently not being used to pay for capital costs of infrastructure.

(D) Dedicating and reserving for infrastructure purposes any newly available revenues, whether from federal or state revenue sharing programs or from the adoption of newly authorized taxes.

(d) A unit must consult with a qualified engineer licensed to perform engineering services in Indiana when the unit is preparing the portions of the zone improvement plan described in subsections (b)(1), (b)(2), (b)(5), and (c)(2).

(e) A zone improvement plan and amendments and modifications to the zone improvement plan become effective after adoption as part of the comprehensive plan under the 500 SERIES of this chapter or adoption as part of the capital improvements program under section 503(5) of this chapter. If the unit establishing the impact fee schedule or formula and establishing the zone improvement plan is different from the unit having planning and zoning jurisdiction, the unit having planning and zoning jurisdiction shall incorporate the zone improvement plan as part of the unit's comprehensive plan and capital improvement plan.

(f) If a unit's zone improvement plan identifies revenue sources for raising the current level of service to the community level of service, impact fees may not be assessed or collected by the unit unless:

1. before the effective date of the impact fee ordinance the unit has available or has adopted the revenue sources that the zone improvement plan specifies will be in effect before the impact fee ordinance becomes effective; and

2. after the effective date of the impact fee ordinance the unit continues to provide adequate funds to defray the cost of raising the current level of service to the community level of service, using revenue sources specified in the zone improvement plan or revenue sources other than impact fees.

SECTION 103. An emergency is declared for this act.

HB 1527—LS 7501/DI 113
COMMITTEE REPORT

Mr. Speaker: Your Committee on Roads and Transportation, to which was referred House Bill 1527, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1527 as introduced.)

Committee Vote: Yeas 9, Nays 4

SOLIDAY