



February 18, 2019

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## HOUSE BILL No. 1362

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DIGEST OF HB 1362 (Updated February 18, 2019 4:26 pm - DI 134)

**Citations Affected:** IC 6-6; IC 6-8.1; IC 9-25; IC 24-4.

**Synopsis:** Peer to peer vehicle sharing. Defines peer to peer vehicle sharing. Provides requirements for a peer to peer vehicle sharing program. Provides that a shared vehicle may not be shared on a peer to peer vehicle program if any safety recalls have not been repaired. Provides insurance requirements for a shared vehicle if the vehicle will be shared on a peer to peer vehicle sharing program. Provides that the bureau of motor vehicles may not suspend the driving privileges of a shared vehicle owner for failure to submit proof of financial responsibility at the time an accident occurred if the vehicle was shared through a peer to peer vehicle sharing program at the time the accident occurred. Imposes the peer to peer vehicle sharing excise tax for passenger motor vehicles and trucks shared through a peer to peer vehicle sharing program. Exempts a passenger motor vehicle or truck from the auto rental excise tax if the passenger motor vehicle or truck is shared through a peer to peer vehicle sharing program. Authorizes the Evansville legislative body to adopt an ordinance to impose the Vanderburgh County supplemental auto rental excise tax on passenger motor vehicles shared through a peer to peer vehicle sharing program. Authorizes the Marion County city-county council to adopt an ordinance to impose the Marion County supplemental auto rental excise tax on passenger motor vehicles shared through a peer to peer vehicle sharing program. Provides that a political subdivision may not enact or enforce an ordinance, resolution, policy, or rule to regulate peer to peer vehicle sharing.

**Effective:** July 1, 2019.

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**Eberhart, VanNatter, Forestal,  
Lehman**

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January 14, 2019, read first time and referred to Committee on Roads and Transportation.  
February 14, 2019, amended, reported — Do Pass. Referred to Committee on Ways and Means pursuant to Rule 127.  
February 18, 2019, amended, reported — Do Pass.

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HB 1362—LS 7521/DI 132





February 18, 2019

First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## HOUSE BILL No. 1362

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

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

1 SECTION 1. IC 6-6-9-8 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JULY 1, 2019]: Sec. 8. (a) The rental of a truck is  
3 exempt from the auto rental excise tax if the declared gross weight of  
4 the truck being rented exceeds eleven thousand (11,000) pounds.  
5 (b) The rental of a passenger motor vehicle or truck by a funeral  
6 director licensed under IC 25-15 is exempt from the auto rental excise  
7 tax if the rental is part of the services provided by the director for a  
8 funeral.  
9 (c) **The sharing of a passenger motor vehicle or truck through  
10 a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4)  
11 is exempt from the auto rental excise tax.**  
12 SECTION 2. IC 6-6-9.5-7, AS ADDED BY P.L.214-2005,  
13 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2019]: Sec. 7. (a) The legislative body of the most populous  
15 city in the county may adopt an ordinance to impose an excise tax,  
16 known as the county supplemental auto rental excise tax, upon the  
17 rental of passenger motor vehicles in the county for periods of less than

HB 1362—LS 7521/DI 132



1 thirty (30) days. The ordinance must specify that the tax expires  
2 December 31, 2036.

3 (b) **Except as provided in subsection (c)**, the county supplemental  
4 auto rental excise tax that may be imposed upon the rental of a  
5 passenger motor vehicle is two percent (2%) of the gross retail income  
6 received by the retail merchant for the rental.

7 (c) **The county supplemental auto rental excise tax does not**  
8 **apply to the sharing of passenger motor vehicles through a peer to**  
9 **peer vehicle sharing program (as defined in IC 24-4-9.2-4) in the**  
10 **county unless the legislative body of the most populous city in the**  
11 **county adopts an ordinance to impose the tax as provided in this**  
12 **section. If the legislative body of the most populous city in the**  
13 **county adopts an ordinance to impose the county supplemental**  
14 **auto rental excise tax on the sharing of passenger motor vehicles**  
15 **through a peer to peer vehicle sharing program, the amount of the**  
16 **tax is equal to:**

17 (1) **the gross retail income received by the shared vehicle**  
18 **owner (as defined in IC 24-4-9.2-8) for the sharing of the**  
19 **passenger motor vehicle; multiplied by**

20 (2) **a percentage equal to:**

21 (A) **one percent (1%), if:**

22 (i) **a peer to peer vehicle sharing program accepts**  
23 **payment for the sharing of the passenger motor vehicle**  
24 **from a shared vehicle driver (as defined in IC 24-4-9.2-7)**  
25 **who shares the passenger motor vehicle;**

26 (ii) **the shared vehicle driver accepts delivery of the**  
27 **passenger motor vehicle in the county; and**

28 (iii) **the shared vehicle owner of the passenger motor**  
29 **vehicle both shares the passenger motor vehicle through**  
30 **the peer to peer vehicle sharing program and uses the**  
31 **passenger motor vehicle for the shared vehicle owner's**  
32 **personal use; or**

33 (B) **the tax rate otherwise in effect in the county under**  
34 **subsection (b) for the rental of passenger motor vehicles in**  
35 **the county, if clause (A) does not apply.**

36 **The ordinance must specify that the ordinance expires December**  
37 **31, 2036.**

38 (c) (d) **If the city legislative body adopts an ordinance under**  
39 **subsection (a) or (c), the city legislative body shall immediately send**  
40 **a certified copy of the ordinance to the commissioner of the**  
41 **department.**

42 (c) (e) **If the city legislative body adopts an ordinance under**



1 subsection (a) before June 1 of a year, the county supplemental auto  
 2 rental excise tax applies to auto rentals after June 30 of the year in  
 3 which the ordinance is adopted. If the city legislative body adopts an  
 4 ordinance under subsection (a) **or (c)** on or after June 1 of a year, the  
 5 county supplemental auto rental excise tax applies to auto rentals after  
 6 the last day of the month in which the ordinance is adopted.

7 SECTION 3. IC 6-6-9.7-7, AS AMENDED BY P.L.205-2013,  
 8 SECTION 127, IS AMENDED TO READ AS FOLLOWS  
 9 [EFFECTIVE JULY 1, 2019]: Sec. 7. (a) The city-county council of a  
 10 county that contains a consolidated city may adopt an ordinance to  
 11 impose an excise tax, known as the county supplemental auto rental  
 12 excise tax, upon the rental of passenger motor vehicles and trucks in  
 13 the county for periods of less than thirty (30) days. The ordinance must  
 14 specify that the tax expires December 31, 2027.

15 (b) Except as provided in ~~subsection~~ **subsections (c) and (f)**, the  
 16 county supplemental auto rental excise tax that may be imposed upon  
 17 the rental of a passenger motor vehicle or truck equals two percent  
 18 (2%) of the gross retail income received by the retail merchant for the  
 19 rental.

20 (c) On or before June 30, 2005, the city-county council may, by  
 21 ordinance adopted by a majority of the members elected to the  
 22 city-county council, increase the tax imposed under subsection (a) from  
 23 two percent (2%) to four percent (4%). The ordinance must specify  
 24 that:

25 (1) if on December 31, 2027, there are obligations owed by the  
 26 capital improvement board of managers to the Indiana stadium  
 27 and convention building authority or any state agency under  
 28 IC 5-1-17-26, the original two percent (2%) rate imposed under  
 29 subsection (a) continues to be levied after its original expiration  
 30 date set forth in subsection (a) and through December 31, 2040;  
 31 and

32 (2) the additional rate authorized under this subsection expires on:

33 (A) January 1, 2041;

34 (B) January 1, 2010, if on that date there are no obligations  
 35 owed by the capital improvement board of managers to the  
 36 Indiana stadium and convention building authority or to any  
 37 state agency under IC 5-1-17-26; or

38 (C) October 1, 2005, if on that date there are no obligations  
 39 owed by the capital improvement board of managers to the  
 40 Indiana stadium and convention building authority or to any  
 41 state agency under a lease or a sublease of an existing capital  
 42 improvement entered into under IC 5-1-17, unless waived by



- 1 the budget director.
- 2 (d) The amount collected from that portion of county supplemental  
3 auto rental excise tax imposed under:
- 4 (1) subsection (b) and collected after December 31, 2027; ~~and~~  
5 (2) ~~under~~ subsection (c); **and**  
6 **(3) subsection (f);**
- 7 shall, in the manner provided by section 11 of this chapter, be  
8 distributed to the capital improvement board of managers operating in  
9 a consolidated city or its designee. So long as there are any current or  
10 future obligations owed by the capital improvement board of managers  
11 to the Indiana stadium and convention building authority created by  
12 IC 5-1-17 or any state agency pursuant to a lease or other agreement  
13 entered into between the capital improvement board of managers and  
14 the Indiana stadium and convention building authority or any state  
15 agency under IC 5-1-17-26, the capital improvement board of managers  
16 or its designee shall deposit the revenues received under this  
17 subsection in a special fund, which may be used only for the payment  
18 of the obligations described in this subsection.
- 19 (e) After January 1, 2013, and before March 1, 2013, the city-county  
20 council may, by ordinance adopted by a majority of the members  
21 elected to the city-county council, increase the tax rate imposed under  
22 subsection (a) by not more than two percent (2%). The amount  
23 collected from an increase adopted under this subsection shall be  
24 deposited in the sports and convention facilities operating fund  
25 established by IC 36-7-31-16. An increase in the tax rate under this  
26 subsection continues in effect unless the increase is rescinded.  
27 However, any increase in the tax rate under this subsection may not  
28 continue in effect after February 28, 2023.
- 29 **(f) The county supplemental auto rental excise tax does not**  
30 **apply to the sharing of passenger motor vehicles or trucks through**  
31 **a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4)**  
32 **in the county unless the city-county council adopts an ordinance,**  
33 **by a majority of the members elected to the city-county council, to**  
34 **impose the tax as provided in this section. If the city-county council**  
35 **adopts an ordinance to impose the county supplemental auto rental**  
36 **excise tax on the sharing of passenger motor vehicles or trucks**  
37 **through a peer to peer vehicle sharing program, the amount of the**  
38 **tax is equal to:**
- 39 (1) the gross retail income received by the shared vehicle  
40 owner (as defined in IC 24-4-9.2-8) for the sharing of the  
41 passenger motor vehicle or truck; multiplied by  
42 (2) a percentage equal to:



1 (A) one percent (1%), if:

2 (i) a peer to peer vehicle sharing program accepts  
3 payment for the sharing of the passenger motor vehicle  
4 or truck from a shared vehicle driver (as defined in  
5 IC 24-4-9.2-7) who shares the passenger motor vehicle;

6 (ii) the shared vehicle driver accepts delivery of the  
7 passenger motor vehicle or truck in the county; and

8 (iii) the shared vehicle owner of the passenger motor  
9 vehicle or truck both shares the passenger motor vehicle  
10 or truck through the peer to peer vehicle sharing  
11 program and uses the passenger motor vehicle or truck  
12 for the shared vehicle owner's personal use; or

13 (B) the tax rate otherwise in effect in the county under this  
14 section for the rental of passenger motor vehicles and  
15 trucks, if clause (A) does not apply.

16 The ordinance must specify that the ordinance expires December  
17 31, 2027.

18 ~~(f)~~ (g) If a city-county council adopts an ordinance under subsection  
19 (a), (c), ~~or~~ (e), ~~or~~ (f), the city-county council shall immediately send a  
20 certified copy of the ordinance to the commissioner of the department  
21 of state revenue.

22 ~~(g)~~ (h) If a city-county council adopts an ordinance under subsection  
23 (a), (c), ~~or~~ (e), ~~or~~ (f) on or before the fifteenth day of a month, the  
24 county supplemental auto rental excise tax applies to auto rentals after  
25 the last day of the month in which the ordinance is adopted. If the  
26 city-county council adopts an ordinance under subsection (a), (c), ~~or~~  
27 (e), ~~or~~ (f) after the fifteenth day of a month, the county supplemental  
28 auto rental excise tax applies to auto rentals after the last day of the  
29 month following the month in which the ordinance is adopted.

30 SECTION 4. IC 6-6-16 IS ADDED TO THE INDIANA CODE AS  
31 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
32 1, 2019]:

33 **Chapter 16. Peer to Peer Vehicle Sharing Excise Tax**

34 **Sec. 1. The following definitions apply throughout this chapter:**

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

36 (2) "Gross retail income" has the meaning set forth in  
37 IC 6-2.5-1-5, except that the term does not include taxes  
38 imposed under IC 6-2.5.

39 (3) "Passenger motor vehicle" has the meaning set forth in  
40 IC 9-13-2-123.

41 (4) "Peer to peer vehicle sharing program" has the meaning  
42 set forth in IC 24-4-9.2-4.



- 1 (5) "Person" has the meaning set forth in IC 6-2.5-1-3.  
 2 (6) "Shared vehicle driver" has the meaning set forth in  
 3 IC 24-4-9.2-7.  
 4 (7) "Shared vehicle owner" has the meaning set forth in  
 5 IC 24-4-9.2-8.  
 6 (8) "Truck" has the meaning set forth in IC 9-13-2-188(a).
- 7 **Sec. 2. (a)** An excise tax, known as the peer to peer vehicle  
 8 sharing excise tax, is imposed upon the sharing of passenger motor  
 9 vehicles and trucks in Indiana for periods of less than thirty (30)  
 10 days if a peer to peer vehicle sharing program accepts payment for  
 11 the sharing from a shared vehicle driver who shares the passenger  
 12 motor vehicle or truck.
- 13 **(b)** The peer to peer vehicle sharing excise tax imposed upon the  
 14 sharing of a passenger motor vehicle or truck equals:
- 15 (1) the gross retail income received by the shared vehicle  
 16 owner for the sharing of the passenger motor vehicle or truck;  
 17 multiplied by  
 18 (2) a percentage equal to:
- 19 (A) four percent (4%), if:
- 20 (i) the shared vehicle owner's use of the passenger motor  
 21 vehicle or truck is exclusively to share the passenger  
 22 motor vehicle or truck in the regular course of the  
 23 shared vehicle owner's sharing business; and  
 24 (ii) the shared vehicle owner does not use the passenger  
 25 motor vehicle or truck for the shared vehicle owner's  
 26 personal use; or
- 27 (B) two percent (2%), if the shared vehicle owner both:
- 28 (i) shares the passenger motor vehicle or truck through  
 29 a peer to peer vehicle sharing program; and  
 30 (ii) uses the passenger motor vehicle or truck for the  
 31 shared vehicle owner's personal use.
- 32 **Sec. 3. (a)** The sharing of a truck is exempt from the peer to peer  
 33 vehicle sharing excise tax if the declared gross weight of the truck  
 34 being shared exceeds eleven thousand (11,000) pounds.
- 35 **(b)** The sharing of a passenger motor vehicle or truck by a  
 36 funeral director licensed under IC 25-15 is exempt from the peer  
 37 to peer vehicle sharing excise tax if the sharing is part of the  
 38 services provided by the director for a funeral.
- 39 **Sec. 4.** The shared vehicle driver who shares a passenger motor  
 40 vehicle or truck is liable for the peer to peer vehicle sharing excise  
 41 tax. The shared vehicle driver shall pay the tax to the peer to peer  
 42 vehicle sharing program as a separate amount added to the





1 consideration for the sharing. The peer to peer vehicle sharing  
2 program shall collect the tax as an agent for the state.

3 Sec. 5. (a) Except as otherwise provided in this section, the peer  
4 to peer vehicle sharing excise tax shall be imposed, paid, and  
5 collected in the same manner that the state gross retail tax is  
6 imposed, paid, and collected under IC 6-2.5.

7 (b) Each peer to peer vehicle sharing program filing a return for  
8 the peer to peer vehicle sharing excise tax shall indicate in the  
9 return:

10 (1) the locations of each shared vehicle owner for whom the  
11 peer to peer vehicle sharing program collected peer to peer  
12 vehicle sharing excise taxes; and

13 (2) the amount of peer to peer vehicle sharing excise taxes  
14 collected for each location of each shared vehicle owner.

15 (c) The return to be filed for the payment of the peer to peer  
16 vehicle sharing excise tax may be either a separate return or may  
17 be combined with the return filed for the payment of the state  
18 gross retail tax, as prescribed by the department.

19 Sec. 6. (a) All revenues collected from the peer to peer vehicle  
20 sharing excise tax shall be deposited in a special account of the  
21 state general fund called the peer to peer vehicle sharing excise tax  
22 account.

23 (b) On or before May 20 and November 20 of each year, all  
24 amounts held in the peer to peer vehicle sharing excise tax account  
25 shall be distributed to the county treasurers of Indiana.

26 (c) The amount to be distributed to a county treasurer equals  
27 that part of the total peer to peer vehicle sharing excise taxes being  
28 distributed that were initially imposed and collected from within  
29 that county treasurer's county. The department shall notify each  
30 county auditor of the amount of taxes to be distributed to the  
31 county treasurer. At the same time each distribution is made to a  
32 county treasurer, the department shall certify to the county auditor  
33 each taxing district within the county where peer to peer vehicle  
34 sharing excise taxes were collected and the amount of the county  
35 distribution that was collected with respect to each taxing district.

36 (d) The county treasurer shall deposit peer to peer vehicle  
37 sharing excise tax collections into a separate account for settlement  
38 at the same time as property taxes are accounted for and settled in  
39 June and December of each year.

40 (e) The county auditor shall apportion and the county treasurer  
41 shall distribute the peer to peer vehicle sharing excise taxes among  
42 the taxing units of the county in the same manner that property



1 taxes are apportioned and distributed with respect to property  
 2 located in the taxing district where the peer to peer vehicle sharing  
 3 excise tax was initially imposed and collected. The peer to peer  
 4 vehicle sharing excise taxes distributed to a taxing unit shall be  
 5 allocated among the taxing unit's funds in the same proportions  
 6 that the taxing unit's property tax collections are allocated among  
 7 those funds.

8 (f) Taxing units of a county may request and receive advances  
 9 of peer to peer vehicle sharing excise tax revenues in the manner  
 10 provided under IC 5-13-6-3.

11 (g) All distributions from the peer to peer vehicle sharing excise  
 12 tax account shall be made by warrants issued by the auditor of  
 13 state to the treasurer of state ordering those payments to the  
 14 appropriate county treasurer.

15 SECTION 5. IC 6-8.1-1-1, AS AMENDED BY P.L.212-2018(ss),  
 16 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2019]: Sec. 1. "Listed taxes" or "taxes" includes only the  
 18 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the supplemental  
 19 wagering tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the  
 20 slot machine wagering tax (IC 4-35-8); the type II gambling game  
 21 excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the  
 22 utility receipts and utility services use taxes (IC 6-2.3); the state gross  
 23 retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3);  
 24 the supplemental net income tax (IC 6-3-8) (repealed); the county  
 25 adjusted gross income tax (IC 6-3.5-1.1) (repealed); the county option  
 26 income tax (IC 6-3.5-6) (repealed); the county economic development  
 27 income tax (IC 6-3.5-7) (repealed); the local income tax (IC 6-3.6); the  
 28 auto rental excise tax (IC 6-6-9); the financial institutions tax  
 29 (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel tax  
 30 (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax  
 31 collected under a reciprocal agreement under IC 6-8.1-3; the vehicle  
 32 excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the  
 33 commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on  
 34 recreational vehicles and truck campers (IC 6-6-5.1); the hazardous  
 35 waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment rental  
 36 excise tax (IC 6-6-15); **the peer to peer vehicle sharing excise tax**  
 37 **(IC 6-6-16)**; the cigarette tax (IC 6-7-1); the beer excise tax  
 38 (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax  
 39 (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise  
 40 tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various  
 41 innkeeper's taxes (IC 6-9); the various food and beverage taxes  
 42 (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil



1 inspection fee (IC 16-44-2); the penalties assessed for oversize vehicles  
 2 (IC 9-20-3 and IC 9-20-18); the fees and penalties assessed for  
 3 overweight vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or  
 4 fee that the department is required to collect or administer.

5 SECTION 6. IC 9-25-6-3, AS AMENDED BY P.L.120-2017,  
 6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2019]: Sec. 3. (a) If the bureau:

8 (1) does not receive a certificate of compliance during the  
 9 applicable compliance response period for a person identified  
 10 under IC 9-25-5-2; or

11 (2) receives a certificate that does not indicate that financial  
 12 responsibility was in effect with respect to the motor vehicle  
 13 operated by the person or operation of the motor vehicle by the  
 14 person on the date of the accident referred to in IC 9-25-5-2;

15 the bureau shall take action under subsection (d).

16 (b) If the bureau:

17 (1) does not receive a certificate of compliance during the  
 18 applicable compliance response period for a person presented  
 19 with a request for evidence of financial responsibility under  
 20 IC 9-25-9-1; or

21 (2) receives a certificate that does not indicate that financial  
 22 responsibility was in effect with respect to the motor vehicle or  
 23 operation of the motor vehicle that the person was operating when  
 24 the person committed the violation described in the judgment or  
 25 abstract received by the bureau under IC 9-25-9-1;

26 the bureau shall take action under subsection (d).

27 (c) If the bureau:

28 (1) does not receive a certificate of compliance during the  
 29 applicable compliance response period for a person presented  
 30 with a request under IC 9-25-10 (before its repeal); or

31 (2) receives a certificate that does not indicate that financial  
 32 responsibility was in effect on the date requested;

33 the bureau shall take action under subsection (d).

34 (d) Under the conditions set forth in subsection (a), (b), or (c), the  
 35 bureau shall immediately suspend the person's driving privileges or  
 36 motor vehicle registration, or both, as determined by the bureau, for at  
 37 least ninety (90) days and not more than one (1) year. The suspension  
 38 of a person's driving privileges or motor vehicle registration, or both,  
 39 may be imposed only one (1) time under this subsection or IC 9-25-8-2  
 40 for the same incident.

41 (e) Except as provided in subsection (f), if subsection (a), (b), or (c)  
 42 applies to a person, the bureau shall suspend the driving privileges of



1 the person irrespective of the following:

2 (1) The sale or other disposition of the motor vehicle by the

3 owner.

4 (2) The cancellation or expiration of the registration of the motor

5 vehicle.

6 (3) An assertion by the person that the person did not own the

7 motor vehicle and therefore had no control over whether financial

8 responsibility was in effect with respect to the motor vehicle.

9 (f) The bureau shall not suspend the driving privileges of a person

10 to which subsection (a), (b), or (c) applies if the person, through a

11 certificate of compliance or another communication with the bureau,

12 establishes to the satisfaction of the bureau that the motor vehicle that

13 the person was operating when the accident referred to in subsection

14 (a) took place or when the violation referred to in subsection (b) or (c)

15 was committed was:

16 (1) rented from a rental company; ~~or~~

17 **(2) shared through a peer to peer vehicle sharing program (as**

18 **defined in IC 24-4-9.2-4); or**

19 ~~(2)~~ **(3) owned by the person's employer and operated by the**

20 **person in the normal course of the person's employment.**

21 SECTION 7. IC 9-25-8-2, AS AMENDED BY P.L.198-2016,

22 SECTION 547, IS AMENDED TO READ AS FOLLOWS

23 [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) A person that knowingly:

24 (1) operates; or

25 (2) permits the operation of;

26 a motor vehicle on a public highway in Indiana without financial

27 responsibility in effect as set forth in IC 9-25-4-4 commits a Class A

28 infraction. However, the offense is a Class C misdemeanor if the

29 person knowingly or intentionally violates this section and has a prior

30 unrelated conviction or judgment under this section.

31 (b) Subsection (a)(2) applies to:

32 (1) the owner of a rental company under IC 9-25-6-3(f)(1); ~~and~~

33 **(2) the owner of a peer to peer sharing program under**

34 **IC 9-25-6-3(f)(2); and**

35 ~~(2) an employer under IC 9-25-6-3(f)(2).~~ **IC 9-25-6-3(f)(3).**

36 (c) In addition to any other penalty imposed on a person for

37 violating this section, the court shall recommend the suspension of the

38 person's driving privileges for at least ninety (90) days but not more

39 than one (1) year. However, if, within the five (5) years preceding the

40 conviction under this section, the person had a prior unrelated

41 conviction under this section, the court shall recommend the

42 suspension of the person's driving privileges and motor vehicle



1 registration for one (1) year.

2 (d) Upon receiving the recommendation of the court under  
3 subsection (c), the bureau shall suspend the person's driving privileges  
4 and motor vehicle registration, as applicable, for the period  
5 recommended by the court. If no suspension is recommended by the  
6 court, or if the court recommends a fixed term that is less than the  
7 minimum term required by statute, the bureau shall impose the  
8 minimum period of suspension required under this article. The  
9 suspension of a person's driving privileges or motor vehicle  
10 registration, or both, may be imposed only one (1) time under this  
11 subsection or IC 9-25-6 for the same incident.

12 SECTION 8. IC 24-4-9.2 IS ADDED TO THE INDIANA CODE  
13 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2019]:

15 **Chapter 9.2. Peer to Peer Vehicle Sharing**

16 **Sec. 1. As used in this chapter, "delivery period" means a period**  
17 **during which a shared vehicle is delivered to a location identified**  
18 **in the shared vehicle agreement before the vehicle sharing start**  
19 **time.**

20 **Sec. 2. As used in this chapter, "motor vehicle insurance policy"**  
21 **means an insurance policy that provides:**

- 22 (1) the types of insurance described in Class 2(f) of  
23 IC 27-1-5-1; and  
24 (2) coverage in not less than the minimum amounts required  
25 by IC 9-25-4-5.

26 **Sec. 3. As used in this chapter, "peer to peer vehicle sharing" or**  
27 **"P2P vehicle sharing" means the authorized use of a shared vehicle**  
28 **by a person other than the shared vehicle's owner as part of a P2P**  
29 **vehicle sharing program.**

30 **Sec. 4. As used in this chapter, "peer to peer vehicle sharing**  
31 **program" or "P2P vehicle sharing program" means an online**  
32 **platform operated by an entity under which a shared vehicle owner**  
33 **is connected with a shared vehicle driver to facilitate P2P vehicle**  
34 **sharing. The term does not include the following:**

- 35 (1) A shared vehicle owner.  
36 (2) A rental company (as defined in IC 24-4-9-7).

37 **Sec. 5. As used in this chapter, "person" means an individual, a**  
38 **corporation, a limited liability company, a partnership, or another**  
39 **legal entity.**

40 **Sec. 6. As used in this chapter, "shared vehicle" means a vehicle**  
41 **that a shared vehicle owner has made available for P2P vehicle**  
42 **sharing with a shared vehicle driver through a P2P vehicle sharing**



1 program. The term does not include a vehicle obtained from a  
2 rental company under a rental agreement under IC 24-4-9.

3 Sec. 7. As used in this chapter, "shared vehicle driver" means  
4 a person who:

5 (1) has entered into a shared vehicle agreement with a P2P  
6 vehicle sharing program; and

7 (2) is authorized to drive a shared vehicle.

8 The term does not include a renter (as defined in IC 24-4-9-6).

9 Sec. 8. As used in this chapter, "shared vehicle owner" means  
10 an individual who makes a shared vehicle available for P2P vehicle  
11 sharing with a shared vehicle driver through a P2P vehicle sharing  
12 program.

13 Sec. 9. As used in this chapter, "start time" means the time, as  
14 identified in the shared vehicle agreement, when the shared vehicle  
15 driver is authorized to use a shared vehicle.

16 Sec. 10. Subject to section 13 of this chapter, as used in this  
17 chapter, "termination time" means the end of the period during  
18 which a shared vehicle driver is authorized to use a shared vehicle  
19 under a shared vehicle agreement.

20 Sec. 11. As used in this chapter, "shared vehicle agreement"  
21 means a written contract:

22 (1) that provides terms and conditions governing the conduct  
23 of the shared vehicle owner and shared vehicle driver;

24 (2) that authorizes a shared vehicle driver to use a shared  
25 vehicle under a shared vehicle agreement made available by  
26 a shared vehicle owner through a P2P vehicle sharing  
27 program for a period of thirty (30) days or less;

28 (3) under which a charge for use of the shared vehicle is made  
29 at a periodic rate; and

30 (4) under which the title to the shared vehicle is not  
31 transferred to the shared vehicle driver.

32 The term does not include a rental agreement (as defined in  
33 IC 24-4-9-5).

34 Sec. 12. As used in this chapter, "vehicle sharing period" means  
35 a period beginning with:

36 (1) the delivery period; or

37 (2) if there is no delivery period, the start time;

38 and ending with the termination time.

39 Sec. 13. A termination time is determined by the following  
40 events:

41 (1) The end of the vehicle sharing period identified in the  
42 shared vehicle agreement.



1 (2) The shared vehicle driver notifies the P2P vehicle sharing  
2 program of the shared vehicle driver's intent to end the use of  
3 the shared vehicle before the end of the vehicle sharing period  
4 identified in the shared vehicle agreement.

5 (3) The shared vehicle owner or the shared vehicle owner's  
6 designee takes possession and control of the shared vehicle.

7 (4) The shared vehicle is returned to the location designated  
8 in the shared vehicle agreement.

9 Sec. 14. A P2P vehicle sharing program, for each shared vehicle  
10 agreement completed through the P2P shared vehicle program,  
11 shall do the following:

12 (1) Provide the language of the shared vehicle agreement to  
13 the shared vehicle owner and shared vehicle driver.

14 (2) Disclose:  
15 (A) to the shared vehicle driver any rates, fees, and costs  
16 that are charged under the shared vehicle agreement to the  
17 shared vehicle driver; and

18 (B) to the shared vehicle owner any rates, fees, and costs  
19 that are charged under the shared vehicle agreement to the  
20 shared vehicle driver.

21 (3) Provide an emergency telephone number for the shared  
22 vehicle driver to use during the vehicle sharing period to  
23 contact the person tasked with providing roadside assistance  
24 to the shared vehicle driver.

25 Sec. 15. (a) When a vehicle owner registers as a shared vehicle  
26 owner on a P2P vehicle sharing program, and before a shared  
27 vehicle owner makes a shared vehicle available for sharing on the  
28 P2P vehicle sharing program, a P2P vehicle sharing program shall:

29 (1) verify that the shared vehicle does not have any safety  
30 recalls appearing on the National Highway Traffic Safety  
31 Administration recall data base created under 49 CFR 573.15  
32 for which repairs have not been made; and

33 (2) notify the shared vehicle owner of the requirements stated  
34 under subsection (b).

35 (b) If the shared vehicle owner has received a safety recall  
36 notice required under 49 U.S.C. 30118 through 30120:

37 (1) for a vehicle not yet available as a shared vehicle on a P2P  
38 vehicle sharing program, a shared vehicle owner may not  
39 make the vehicle available as a shared vehicle on a P2P  
40 vehicle sharing program until the safety recall repair has been  
41 made; or

42 (2) for a vehicle while the vehicle is available for P2P vehicle



1 sharing through the P2P vehicle sharing program, the shared  
 2 vehicle owner shall, not later than seventy-two (72) hours  
 3 after the shared vehicle owner receives the safety recall  
 4 notice, remove the shared vehicle from P2P vehicle sharing  
 5 until repairs related to the safety recall are finished.

6 (c) If a shared vehicle owner receives a safety recall notice  
 7 required under 49 U.S.C. 30118 through 30120 while the vehicle is  
 8 in possession of a shared vehicle driver, the shared vehicle owner  
 9 shall, not later than seventy-two (72) hours after the shared vehicle  
 10 owner receives the safety recall notice, notify the P2P vehicle  
 11 sharing program and shared vehicle driver about the safety recall.

12 Sec. 16. (a) A shared vehicle that is the subject of a shared  
 13 vehicle agreement must be insured during a vehicle sharing period  
 14 by a motor vehicle insurance policy that is maintained by any of  
 15 the following:

- 16 (1) The shared vehicle owner.
- 17 (2) The shared vehicle driver.
- 18 (3) The P2P vehicle sharing program.
- 19 (4) Any combination of the persons described in subdivisions  
 20 (1) through (3).

21 (b) A motor vehicle insurance policy described in subsection (a)  
 22 must:

- 23 (1) provide coverage in an amount equal to or greater than  
 24 the minimum amounts required by IC 9-25-4-5; and
- 25 (2) be issued by one (1) of the following:
  - 26 (A) An insurance company granted a certificate of  
 27 authority to engage in insurance business in Indiana under  
 28 IC 27-1-3-20.
  - 29 (B) A surplus lines insurer through a surplus lines  
 30 producer licensed under IC 27-1-15.8.

31 Sec. 17. (a) An insurer may exclude motor vehicle insurance  
 32 policy coverage during a vehicle sharing period. However, except  
 33 as provided in subsection (b), an insurer may not cancel, void,  
 34 terminate, rescind, refuse to renew, or increase premiums on a  
 35 personal motor vehicle insurance policy solely because a shared  
 36 vehicle owner, shared vehicle driver, or shared vehicle has  
 37 participated in a P2P vehicle sharing program.

38 (b) An insurer may deny, cancel, void, terminate, rescind, or  
 39 refuse to renew a personal motor vehicle insurance policy covering  
 40 a motor vehicle that has been made available for sharing through  
 41 a P2P vehicle sharing program if the applicant or policyholder of  
 42 the personal motor vehicle liability insurance fails to provide





1 complete and accurate information about the use of a shared motor  
 2 vehicle through the P2P vehicle sharing program as requested by  
 3 the motor vehicle insurer during the application or renewal  
 4 process of the motor vehicle liability insurance policy.

5 Sec. 18. (a) During a vehicle sharing period, the P2P vehicle  
 6 sharing program has an insurable interest in the shared vehicle.

7 (b) A P2P vehicle sharing program may maintain, as the named  
 8 insured, one (1) or more motor vehicle insurance policies that  
 9 provide coverage in an amount equal to or greater than the  
 10 minimum amounts required by IC 9-25-4-5, including coverage for  
 11 the following:

12 (1) Liability assumed by the P2P vehicle sharing program  
 13 under a shared vehicle agreement.

14 (2) Liability of a shared vehicle owner.

15 (3) Liability of a shared vehicle driver.

16 (4) Damage or loss to a shared vehicle.

17 (c) Nothing in this section creates a liability on a P2P vehicle  
 18 sharing program to maintain the coverage mandated under section  
 19 16 of this chapter.

20 (d) This chapter does not:

21 (1) limit the liability of a P2P vehicle sharing program for any  
 22 act or omission of the P2P vehicle sharing program itself that  
 23 results in injury to any person as a result of the use of a  
 24 shared vehicle through the P2P vehicle sharing program; or  
 25 (2) limit the ability of the P2P vehicle sharing program to seek  
 26 indemnification by contract from the shared vehicle owner or  
 27 the shared vehicle driver for economic loss sustained by the  
 28 P2P vehicle sharing program that results from a breach of the  
 29 terms and conditions of the shared vehicle agreement.

30 Sec. 19. (a) A P2P vehicle sharing program and a shared vehicle  
 31 owner are exempt from vicarious liability:

32 (1) as if the P2P vehicle sharing program were a vehicle rental  
 33 or leasing business, in accordance with 49 U.S.C. 30106; and

34 (2) under any state or local law that imposes liability based  
 35 solely on vehicle ownership.

36 (b) In an insurance claim investigation concerning a vehicle  
 37 accident, a P2P vehicle sharing program shall cooperate in  
 38 exchanging information between directly involved parties to the  
 39 accident and the insurer of a shared vehicle owner concerning the  
 40 shared vehicle's use in the P2P vehicle sharing program. This  
 41 subsection does not make the P2P vehicle sharing program subject  
 42 to civil or criminal liability.



1           **Sec. 20. When a vehicle owner registers as a shared vehicle**  
2 **owner on a P2P vehicle sharing program and before a shared**  
3 **vehicle owner makes a shared vehicle available for sharing on the**  
4 **P2P vehicle sharing program, a P2P vehicle sharing program shall**  
5 **notify the shared vehicle owner that if the shared vehicle has a lien**  
6 **against it, the use of the shared vehicle through a P2P vehicle**  
7 **sharing program, including use without physical damage coverage,**  
8 **may violate the terms of the contract with the lienholder.**  
9           **Sec. 21. A county, a municipality, or another political**  
10 **subdivision (as defined in IC 36-1-2-13) of the state may not enact**  
11 **or enforce an ordinance, resolution, policy, or rule to regulate P2P**  
12 **vehicle sharing.**



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Roads and Transportation, to which was referred House Bill 1362, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-6-9-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 8. (a) The rental of a truck is exempt from the auto rental excise tax if the declared gross weight of the truck being rented exceeds eleven thousand (11,000) pounds.

(b) The rental of a passenger motor vehicle or truck by a funeral director licensed under IC 25-15 is exempt from the auto rental excise tax if the rental is part of the services provided by the director for a funeral.

**(c) The sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) is exempt from the auto rental excise tax.**

SECTION 2. IC 6-6-9.5-7, AS ADDED BY P.L.214-2005, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7. (a) The legislative body of the most populous city in the county may adopt an ordinance to impose an excise tax, known as the county supplemental auto rental excise tax, upon the rental of passenger motor vehicles in the county for periods of less than thirty (30) days. The ordinance must specify that the tax expires December 31, 2036.

(b) **Except as provided in subsection (c)**, the county supplemental auto rental excise tax that may be imposed upon the rental of a passenger motor vehicle is two percent (2%) of the gross retail income received by the retail merchant for the rental.

**(c) The county supplemental auto rental excise tax does not apply to the sharing of passenger motor vehicles through a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) in the county unless the legislative body of the most populous city in the county adopts an ordinance to impose the tax as provided in this section. If the legislative body of the most populous city in the county adopts an ordinance to impose the county supplemental auto rental excise tax on the sharing of passenger motor vehicles through a peer to peer vehicle sharing program, the amount of the tax is equal to:**

**(1) the gross retail income received by the shared vehicle owner (as defined in IC 24-4-9.2-8) for the sharing of the**



passenger motor vehicle; multiplied by

(2) a percentage equal to:

(A) five-tenths percent (0.5%), if:

(i) a peer to peer vehicle sharing program accepts payment for the sharing of the passenger motor vehicle from a shared vehicle driver (as defined in IC 24-4-9.2-7) who shares the passenger motor vehicle;

(ii) the shared vehicle driver accepts delivery of the passenger motor vehicle in the county; and

(iii) the shared vehicle owner of the passenger motor vehicle both shares the passenger motor vehicle through the peer to peer vehicle sharing program and uses the passenger motor vehicle for the shared vehicle owner's personal use; or

(B) the tax rate otherwise in effect in the county under subsection (b) for the rental of passenger motor vehicles in the county, if clause (A) does not apply.

**The ordinance must specify that the ordinance expires December 31, 2036.**

(c) (d) If the city legislative body adopts an ordinance under subsection (a) or (c), the city legislative body shall immediately send a certified copy of the ordinance to the commissioner of the department.

(d) (e) If the city legislative body adopts an ordinance under subsection (a) before June 1 of a year, the county supplemental auto rental excise tax applies to auto rentals after June 30 of the year in which the ordinance is adopted. If the city legislative body adopts an ordinance under subsection (a) or (c) on or after June 1 of a year, the county supplemental auto rental excise tax applies to auto rentals after the last day of the month in which the ordinance is adopted.

SECTION 3. IC 6-6-9.7-7, AS AMENDED BY P.L.205-2013, SECTION 127, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7. (a) The city-county council of a county that contains a consolidated city may adopt an ordinance to impose an excise tax, known as the county supplemental auto rental excise tax, upon the rental of passenger motor vehicles and trucks in the county for periods of less than thirty (30) days. The ordinance must specify that the tax expires December 31, 2027.

(b) Except as provided in ~~subsection~~ subsections (c) and (f), the county supplemental auto rental excise tax that may be imposed upon the rental of a passenger motor vehicle or truck equals two percent (2%) of the gross retail income received by the retail merchant for the



rental.

(c) On or before June 30, 2005, the city-county council may, by ordinance adopted by a majority of the members elected to the city-county council, increase the tax imposed under subsection (a) from two percent (2%) to four percent (4%). The ordinance must specify that:

(1) if on December 31, 2027, there are obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the original two percent (2%) rate imposed under subsection (a) continues to be levied after its original expiration date set forth in subsection (a) and through December 31, 2040; and

(2) the additional rate authorized under this subsection expires on:

(A) January 1, 2041;

(B) January 1, 2010, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under IC 5-1-17-26; or

(C) October 1, 2005, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under a lease or a sublease of an existing capital improvement entered into under IC 5-1-17, unless waived by the budget director.

(d) The amount collected from that portion of county supplemental auto rental excise tax imposed under:

(1) subsection (b) and collected after December 31, 2027; ~~and~~

(2) ~~under~~ subsection (c); ~~and~~

**(3) subsection (f);**

shall, in the manner provided by section 11 of this chapter, be distributed to the capital improvement board of managers operating in a consolidated city or its designee. So long as there are any current or future obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency pursuant to a lease or other agreement entered into between the capital improvement board of managers and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the capital improvement board of managers or its designee shall deposit the revenues received under this subsection in a special fund, which may be used only for the payment of the obligations described in this subsection.



(e) After January 1, 2013, and before March 1, 2013, the city-county council may, by ordinance adopted by a majority of the members elected to the city-county council, increase the tax rate imposed under subsection (a) by not more than two percent (2%). The amount collected from an increase adopted under this subsection shall be deposited in the sports and convention facilities operating fund established by IC 36-7-31-16. An increase in the tax rate under this subsection continues in effect unless the increase is rescinded. However, any increase in the tax rate under this subsection may not continue in effect after February 28, 2023.

**(f) The county supplemental auto rental excise tax does not apply to the sharing of passenger motor vehicles or trucks through a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) in the county unless the city-county council adopts an ordinance, by a majority of the members elected to the city-county council, to impose the tax as provided in this section. If the city-county council adopts an ordinance to impose the county supplemental auto rental excise tax on the sharing of passenger motor vehicles or trucks through a peer to peer vehicle sharing program, the amount of the tax is equal to:**

**(1) the gross retail income received by the shared vehicle owner (as defined in IC 24-4-9.2-8) for the sharing of the passenger motor vehicle or truck; multiplied by**

**(2) a percentage equal to:**

**(A) five-tenths percent (0.5%), if:**

**(i) a peer to peer vehicle sharing program accepts payment for the sharing of the passenger motor vehicle or truck from a shared vehicle driver (as defined in IC 24-4-9.2-7) who shares the passenger motor vehicle;**

**(ii) the shared vehicle driver accepts delivery of the passenger motor vehicle or truck in the county; and**

**(iii) the shared vehicle owner of the passenger motor vehicle or truck both shares the passenger motor vehicle or truck through the peer to peer vehicle sharing program and uses the passenger motor vehicle or truck for the shared vehicle owner's personal use; or**

**(B) the tax rate otherwise in effect in the county under this section for the rental of passenger motor vehicles and trucks, if clause (A) does not apply.**

**The ordinance must specify that the ordinance expires December 31, 2027.**

**(f)(g) If a city-county council adopts an ordinance under subsection**



(a), (c), ~~or~~ (e), **or** (f), the city-county council shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

~~(g)~~ **(h)** If a city-county council adopts an ordinance under subsection (a), (c), ~~or~~ (e), **or** (f) on or before the fifteenth day of a month, the county supplemental auto rental excise tax applies to auto rentals after the last day of the month in which the ordinance is adopted. If the city-county council adopts an ordinance under subsection (a), (c), ~~or~~ (e), **or** (f) after the fifteenth day of a month, the county supplemental auto rental excise tax applies to auto rentals after the last day of the month following the month in which the ordinance is adopted.

SECTION 4. IC 6-6-16 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

**Chapter 16. Peer to Peer Vehicle Sharing Excise Tax**

**Sec. 1. The following definitions apply throughout this chapter:**

- (1) "Department" refers to the department of state revenue.
- (2) "Gross retail income" has the meaning set forth in IC 6-2.5-1-5, except that the term does not include taxes imposed under IC 6-2.5.
- (3) "Passenger motor vehicle" has the meaning set forth in IC 9-13-2-123.
- (4) "Peer to peer vehicle sharing program" has the meaning set forth in IC 24-4-9.2-4.
- (5) "Person" has the meaning set forth in IC 6-2.5-1-3.
- (6) "Shared vehicle driver" has the meaning set forth in IC 24-4-9.2-7.
- (7) "Shared vehicle owner" has the meaning set forth in IC 24-4-9.2-8.
- (8) "Truck" has the meaning set forth in IC 9-13-2-188(a).

**Sec. 2. (a)** An excise tax, known as the peer to peer vehicle sharing excise tax, is imposed upon the sharing of passenger motor vehicles and trucks in Indiana for periods of less than thirty (30) days if a peer to peer vehicle sharing program accepts payment for the sharing from a shared vehicle driver who shares the passenger motor vehicle or truck.

**(b)** The peer to peer vehicle sharing excise tax imposed upon the sharing of a passenger motor vehicle or truck equals:

- (1) the gross retail income received by the shared vehicle owner for the sharing of the passenger motor vehicle or truck; multiplied by
- (2) a percentage equal to:



**(A) four percent (4%), if:**

- (i) the shared vehicle owner's use of the passenger motor vehicle or truck is exclusively to share the passenger motor vehicle or truck in the regular course of the shared vehicle owner's sharing business; and**
- (ii) the shared vehicle owner does not use the passenger motor vehicle or truck for the shared vehicle owner's personal use; or**

**(B) one percent (1%), if the shared vehicle owner both:**

- (i) shares the passenger motor vehicle or truck through a peer to peer vehicle sharing program; and**
- (ii) uses the passenger motor vehicle or truck for the shared vehicle owner's personal use.**

**Sec. 3. (a) The sharing of a truck is exempt from the peer to peer vehicle sharing excise tax if the declared gross weight of the truck being shared exceeds eleven thousand (11,000) pounds.**

**(b) The sharing of a passenger motor vehicle or truck by a funeral director licensed under IC 25-15 is exempt from the peer to peer vehicle sharing excise tax if the sharing is part of the services provided by the director for a funeral.**

**Sec. 4. The shared vehicle driver who shares a passenger motor vehicle or truck is liable for the peer to peer vehicle sharing excise tax. The shared vehicle driver shall pay the tax to the peer to peer vehicle sharing program as a separate amount added to the consideration for the sharing. The peer to peer vehicle sharing program shall collect the tax as an agent for the state.**

**Sec. 5. (a) Except as otherwise provided in this section, the peer to peer vehicle sharing excise tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5.**

**(b) Each peer to peer vehicle sharing program filing a return for the peer to peer vehicle sharing excise tax shall indicate in the return:**

- (1) the locations of each shared vehicle owner for whom the peer to peer vehicle sharing program collected peer to peer vehicle sharing excise taxes; and**
- (2) the amount of peer to peer vehicle sharing excise taxes collected for each location of each shared vehicle owner.**

**(c) The return to be filed for the payment of the peer to peer vehicle sharing excise tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.**





**Sec. 6. (a) All revenues collected from the peer to peer vehicle sharing excise tax shall be deposited in a special account of the state general fund called the peer to peer vehicle sharing excise tax account.**

**(b) On or before May 20 and November 20 of each year, all amounts held in the peer to peer vehicle sharing excise tax account shall be distributed to the county treasurers of Indiana.**

**(c) The amount to be distributed to a county treasurer equals that part of the total peer to peer vehicle sharing excise taxes being distributed that were initially imposed and collected from within that county treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor each taxing district within the county where peer to peer vehicle sharing excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.**

**(d) The county treasurer shall deposit peer to peer vehicle sharing excise tax collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.**

**(e) The county auditor shall apportion and the county treasurer shall distribute the peer to peer vehicle sharing excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the peer to peer vehicle sharing excise tax was initially imposed and collected. The peer to peer vehicle sharing excise taxes distributed to a taxing unit shall be allocated among the taxing unit's funds in the same proportions that the taxing unit's property tax collections are allocated among those funds.**

**(f) Taxing units of a county may request and receive advances of peer to peer vehicle sharing excise tax revenues in the manner provided under IC 5-13-6-3.**

**(g) All distributions from the peer to peer vehicle sharing excise tax account shall be made by warrants issued by the auditor of state to the treasurer of state ordering those payments to the appropriate county treasurer.**

SECTION 5. IC 6-8.1-1-1, AS AMENDED BY P.L.212-2018(ss), SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the supplemental



wagering 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 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 heavy equipment rental excise tax (IC 6-6-15); **the peer to peer vehicle sharing excise tax (IC 6-6-16)**; 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 6. IC 9-25-6-3, AS AMENDED BY P.L.120-2017, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) If the bureau:

- (1) does not receive a certificate of compliance during the applicable compliance response period for a person identified under IC 9-25-5-2; or
- (2) receives a certificate that does not indicate that financial responsibility was in effect with respect to the motor vehicle operated by the person or operation of the motor vehicle by the person on the date of the accident referred to in IC 9-25-5-2;

the bureau shall take action under subsection (d).

(b) If the bureau:

- (1) does not receive a certificate of compliance during the applicable compliance response period for a person presented with a request for evidence of financial responsibility under

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IC 9-25-9-1; or

(2) receives a certificate that does not indicate that financial responsibility was in effect with respect to the motor vehicle or operation of the motor vehicle that the person was operating when the person committed the violation described in the judgment or abstract received by the bureau under IC 9-25-9-1;

the bureau shall take action under subsection (d).

(c) If the bureau:

(1) does not receive a certificate of compliance during the applicable compliance response period for a person presented with a request under IC 9-25-10 (before its repeal); or

(2) receives a certificate that does not indicate that financial responsibility was in effect on the date requested;

the bureau shall take action under subsection (d).

(d) Under the conditions set forth in subsection (a), (b), or (c), the bureau shall immediately suspend the person's driving privileges or motor vehicle registration, or both, as determined by the bureau, for at least ninety (90) days and not more than one (1) year. The suspension of a person's driving privileges or motor vehicle registration, or both, may be imposed only one (1) time under this subsection or IC 9-25-8-2 for the same incident.

(e) Except as provided in subsection (f), if subsection (a), (b), or (c) applies to a person, the bureau shall suspend the driving privileges of the person irrespective of the following:

(1) The sale or other disposition of the motor vehicle by the owner.

(2) The cancellation or expiration of the registration of the motor vehicle.

(3) An assertion by the person that the person did not own the motor vehicle and therefore had no control over whether financial responsibility was in effect with respect to the motor vehicle.

(f) The bureau shall not suspend the driving privileges of a person to which subsection (a), (b), or (c) applies if the person, through a certificate of compliance or another communication with the bureau, establishes to the satisfaction of the bureau that the motor vehicle that the person was operating when the accident referred to in subsection (a) took place or when the violation referred to in subsection (b) or (c) was committed was:

(1) rented from a rental company; ~~or~~

**(2) shared through a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4); or**

~~(2)~~ **(3)** owned by the person's employer and operated by the



person in the normal course of the person's employment.

SECTION 7. IC 9-25-8-2, AS AMENDED BY P.L.198-2016, SECTION 547, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) A person that knowingly:

- (1) operates; or
- (2) permits the operation of;

a motor vehicle on a public highway in Indiana without financial responsibility in effect as set forth in IC 9-25-4-4 commits a Class A infraction. However, the offense is a Class C misdemeanor if the person knowingly or intentionally violates this section and has a prior unrelated conviction or judgment under this section.

(b) Subsection (a)(2) applies to:

- (1) the owner of a rental company under IC 9-25-6-3(f)(1); **and**
- (2) the owner of a peer to peer sharing program under IC 9-25-6-3(f)(2); and**
- (2) an employer under ~~IC 9-25-6-3(f)(2)~~. **IC 9-25-6-3(f)(3)**.

(c) In addition to any other penalty imposed on a person for violating this section, the court shall recommend the suspension of the person's driving privileges for at least ninety (90) days but not more than one (1) year. However, if, within the five (5) years preceding the conviction under this section, the person had a prior unrelated conviction under this section, the court shall recommend the suspension of the person's driving privileges and motor vehicle registration for one (1) year.

(d) Upon receiving the recommendation of the court under subsection (c), the bureau shall suspend the person's driving privileges and motor vehicle registration, as applicable, for the period recommended by the court. If no suspension is recommended by the court, or if the court recommends a fixed term that is less than the minimum term required by statute, the bureau shall impose the minimum period of suspension required under this article. The suspension of a person's driving privileges or motor vehicle registration, or both, may be imposed only one (1) time under this subsection or IC 9-25-6 for the same incident."

Page 2, line 19, delete "with a shared" and insert "**with a P2P vehicle sharing program;**".

Page 2, line 20, delete "vehicle owner;"

Page 3, line 15, delete "owner" and insert "**driver**".

Page 3, line 16, delete "owner's" and insert "**driver's**".

Page 3, line 17, delete "authorized".

Page 3, between lines 21 and 22, begin a new line block indented and insert:

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**"(4) The shared vehicle is returned to the location designated in the shared vehicle agreement."**

Page 5, between lines 32 and 33, begin a new paragraph and insert:

**"(d) This chapter does not:**

**(1) limit the liability of a P2P vehicle sharing program for any act or omission of the P2P vehicle sharing program itself that results in injury to any person as a result of the use of a shared vehicle through the P2P vehicle sharing program; or  
(2) limit the ability of the P2P vehicle sharing program to seek indemnification by contract from the shared vehicle owner or the shared vehicle driver for economic loss sustained by the P2P vehicle sharing program that results from a breach of the terms and conditions of the shared vehicle agreement."**

Page 5, line 40, delete "facilitate the" and insert **"cooperate in exchanging"**.

Page 5, line 41, delete "exchange of".

Page 6, line 13, after "subdivision" insert **"(as defined in IC 36-1-2-13)"**.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1362 as introduced.)

SULLIVAN

Committee Vote: yeas 11, nays 1.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1362, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 21, delete "five-tenths percent (0.5%)," and insert **"one percent (1%)"**.



Page 5, line 1, delete "five-tenths percent (0.5%)," and insert "**one percent (1%),**".

Page 6, line 27, delete "one percent (1%," and insert "**two percent (2%),**".

and when so amended that said bill do pass.

(Reference is to HB 1362 as printed February 15, 2019.)

HUSTON

Committee Vote: yeas 21, nays 0.

