



Reprinted
April 5, 2017

ENGROSSED HOUSE BILL No. 1491

DIGEST OF HB 1491 (Updated April 4, 2017 3:36 pm - DI 55)

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 9-13; IC 9-17; IC 9-18.1; IC 9-18.5; IC 9-19; IC 9-20; IC 9-21; IC 9-22; IC 9-24; IC 9-30; IC 14-8; IC 14-16; IC 20-26; IC 20-40; IC 24-4.6; IC 34-30; IC 34-52; IC 35-52; IC 36-7; noncode.

Synopsis: Various motor vehicle law amendments. 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. Changes the deadline for county and municipal wheel tax ordinance adoption and notification. Makes clarifying amendments in Title 9. Provides that an
(Continued next page)

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

Soliday, Sullivan, Braun

(SENATE SPONSORS — MERRITT, NIEZGODSKI,
RANDOLPH LONNIE M)

January 18, 2017, read first time and referred to Committee on Roads and Transportation.
February 9, 2017, amended, reported — Do Pass.
February 16, 2017, read second time, amended, ordered engrossed.
February 17, 2017, engrossed.
February 21, 2017, read third time, passed. Yeas 94, nays 0.

SENATE ACTION

February 23, 2017, read first time and referred to Committee on Homeland Security and Transportation.
March 21, 2017, amended, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.
March 30, 2017, amended, reported favorably — Do Pass.
April 4, 2017, read second time, amended, ordered engrossed.

EH 1491—LS 7497/DI 124



Digest Continued

autocycle manufactured before July 1, 2015, is not required to be equipped with antilock brakes. Provides that an ordinance adopted by a county, city, or town authorizing the operation of a golf cart or an off-road vehicle on the highways of the county, city, or town must require an individual who operates the golf cart or off-road vehicle: (1) to hold a driver's license (current law); or (2) be at least 16 years and 180 days of age and hold an identification card issued by the bureau of motor vehicles, including a photo exempt identification card. Provides that the definition of "farm wagon" exempts off-road vehicles from title and registration procedures when the farm wagon is used on private farm property. Provides that upon approaching a stationary survey or construction vehicle, a person who drives an approaching vehicle shall yield the right-of-way and proceed with caution. Provides that semitrailers that are registered through the International Registration Plan are exempt from the fee to renew a permanent registration for semitrailers. Removes the sunset clause for distributions of fee revenue to the integrated public safety communications fund. Amends the Abraham Lincoln license plate statute. Exempts the Lewis and Clark expedition license plate from the specialty group license plate requirements. Provides that a court may not award attorney's fees in a class action suit against a governmental entity until a hearing is held. Emphasizes that a permanent registration must be renewed on an annual basis to pay all applicable excise tax. Urges the legislative council to assign to the interim study committee on roads and transportation for study during the 2017 interim the topic of the motor vehicle inspection and maintenance program in Lake and Porter counties and whether there are alternatives to the program that would satisfy regulatory requirements and have a comparable effect on air quality. Makes conforming amendments.

EH 1491—LS 7497/DI 124



Reprinted
April 5, 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.

ENGROSSED HOUSE BILL No. 1491

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

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

- 1 SECTION 1. IC 6-1.1-2-7, AS AMENDED BY P.L.1-2009,
2 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]: Sec. 7. (a) As used in this section, "nonbusiness
4 personal property" means personal property that is not:
5 (1) held for sale in the ordinary course of a trade or business;
6 (2) held, used, or consumed in connection with the production of
7 income; or
8 (3) held as an investment.
9 (b) The following property is not subject to assessment and taxation
10 under this article:
11 (1) A commercial vessel that is subject to the net tonnage tax
12 imposed under IC 6-6-6.
13 (2) A ~~motor~~ vehicle that is subject to the ~~annual license vehicle~~
14 excise tax imposed under IC 6-6-5.
15 (3) A motorized boat or sailboat that is subject to the boat excise
16 tax imposed under IC 6-6-11.
17 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if

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- 1 the cemetery:
- 2 (A) does not have a board of directors, board of trustees, or
- 3 other governing authority other than the state or a political
- 4 subdivision; and
- 5 (B) has had no business transaction during the preceding
- 6 calendar year.
- 7 (5) A commercial vehicle that is subject to the annual excise tax
- 8 imposed under IC 6-6-5.5.
- 9 (6) Inventory.
- 10 (7) A recreational vehicle or truck camper that is subject to the
- 11 annual excise tax imposed under IC 6-6-5.1.
- 12 (8) The following types of nonbusiness personal property:
- 13 (A) All-terrain vehicles.
- 14 (B) Snowmobiles.
- 15 (C) Rowboats, canoes, kayaks, and other human powered
- 16 boats.
- 17 (D) Invalid chairs.
- 18 (E) Yard and garden tractors.
- 19 (F) Trailers that are not subject to an excise tax under:
- 20 (i) ~~IC 6-6-5-5.5~~; **IC 6-6-5**;
- 21 (ii) IC 6-6-5.1; or
- 22 (iii) IC 6-6-5.5.
- 23 SECTION 2. IC 6-2.5-2-3, AS ADDED BY P.L.166-2014,
- 24 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 JULY 1, 2017]: Sec. 3. (a) As used in this section, "motor vehicle"
- 26 means a vehicle that would be subject to the **annual license vehicle**
- 27 excise tax imposed under IC 6-6-5 if the vehicle were to be used in
- 28 Indiana.
- 29 (b) Notwithstanding section 2 of this chapter, the state gross retail
- 30 tax rate on a motor vehicle that a purchaser intends to:
- 31 (1) transport to a destination outside Indiana within thirty (30)
- 32 days after delivery; and
- 33 (2) title or register for use in another state or country;
- 34 is the rate of that state or country (excluding any locally imposed tax
- 35 rates) as certified by the seller and purchaser in an affidavit satisfying
- 36 the requirements of subsection (c).
- 37 (c) The department of state revenue shall prescribe the form of the
- 38 affidavit required by subsection (b). In addition to the certification
- 39 required by subsection (b), the affidavit must include the following:
- 40 (1) The name of the state or country in which the motor vehicle
- 41 will be titled or registered.
- 42 (2) An affirmation by the purchaser under the penalties for



1 perjury that the information contained in the affidavit is true.

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

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

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

15 (1) "Adopting entity" means either the county council or the
16 ~~county~~ local income tax council established by ~~IC 6-3.5-6-2~~
17 *IC 6-3.6-3-1* for the county, whichever adopts an ordinance to
18 impose a surtax first.

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

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

23 (4) "Motor Vehicle" means a vehicle which is subject to the
24 annual license excise tax imposed under ~~IC 6-6-5~~: **has the**
25 **meaning set forth in IC 6-6-5-1(b).**

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

29 (6) "Surtax" means the ~~annual license county vehicle~~ excise
30 ~~surtax tax~~ imposed by an adopting entity under this chapter.

31 (7) (6) "Transportation asset management plan" includes
32 *planning for drainage systems and rights-of-way that affect*
33 *transportation assets.*

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

41 (b) If a county does not use a transportation asset management plan
42 approved by the Indiana department of transportation, the adopting



- 1 entity of the county may impose the surtax either:
- 2 (1) at a rate of not less than two percent (2%) nor more than ten
- 3 percent (10%); or
- 4 (2) at a specific amount of at least seven dollars and fifty cents
- 5 (\$7.50) and not more than twenty-five dollars (\$25).
- 6 However, the surtax on a vehicle may not be less than seven dollars and
- 7 fifty cents (\$7.50). The adopting entity shall state the surtax rate or
- 8 amount in the ordinance which imposes the tax.
- 9 (c) If a county uses a transportation asset management plan
- 10 approved by the Indiana department of transportation, the adopting
- 11 entity of the county may impose the surtax either:
- 12 (1) at a rate of at least two percent (2%) and not more than twenty
- 13 percent (20%); or
- 14 (2) at a specific amount of at least seven dollars and fifty cents
- 15 (\$7.50) and not more than fifty dollars (\$50).
- 16 However, the surtax on a vehicle may not be less than seven dollars and
- 17 fifty cents (\$7.50). The adopting entity shall state the surtax rate or
- 18 amount in the ordinance that imposes the tax.
- 19 (d) Subject to the limits and requirements of this section, the
- 20 adopting entity may do any of the following:
- 21 (1) Impose the ~~annual license county vehicle~~ excise ~~surtax tax~~ at
- 22 the same rate or amount on each ~~motor~~ vehicle that is subject to
- 23 the tax.
- 24 (2) Impose the ~~annual license county vehicle~~ excise ~~surtax tax~~ on
- 25 vehicles subject to the tax at one (1) or more different rates based
- 26 on the class of vehicle listed in subsection (e).
- 27 (e) The ~~license county vehicle~~ excise ~~surtax tax~~ applies to the
- 28 following vehicles:
- 29 (1) Passenger vehicles.
- 30 (2) Motorcycles.
- 31 (3) Trucks with a declared gross weight that does not exceed
- 32 eleven thousand (11,000) pounds.
- 33 (4) Motor driven cycles.
- 34 (f) The adopting entity may not adopt an ordinance to impose the
- 35 surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to
- 36 impose the wheel tax.
- 37 (g) Notwithstanding any other provision of this chapter or
- 38 IC 6-3.5-5, ordinances adopted by a county council before June 1,
- 39 2013, to impose or change the ~~annual license county vehicle~~ excise
- 40 ~~surtax tax~~ and the annual wheel tax in the county remain in effect until
- 41 the ordinances are amended or repealed under this chapter or
- 42 IC 6-3.5-5.



1 **(h) A county vehicle excise tax imposed by this chapter for a**
 2 **vehicle is due and shall be paid each year at the time the vehicle is**
 3 **registered.**

4 SECTION 5. IC 6-3.5-4-3, AS AMENDED BY P.L.205-2013,
 5 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2017]: Sec. 3. If an adopting entity adopts an ordinance
 7 imposing the surtax after December 31 but before ~~July~~ **September** 1 of
 8 the following year, a motor vehicle is subject to the tax if it is registered
 9 in the county after December 31 of the year in which the ordinance is
 10 adopted. If an adopting entity adopts an ordinance imposing the surtax
 11 after ~~June 30~~ **August 31** but before the following January 1, a motor
 12 vehicle is subject to the tax if it is registered in the county after
 13 December 31 of the year following the year in which the ordinance is
 14 adopted. However, in the first year the surtax is effective, the surtax
 15 does not apply to the registration of a motor vehicle for the registration
 16 year that commenced in the calendar year preceding the year the surtax
 17 is first effective.

18 SECTION 6. IC 6-3.5-4-4, AS AMENDED BY P.L.205-2013,
 19 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2017]: Sec. 4. (a) After January 1 but before ~~July~~ **September**
 21 1 of any year, the adopting entity may, subject to the limitations
 22 imposed by subsection (b), adopt an ordinance to rescind the surtax. If
 23 the adopting entity adopts such an ordinance, the surtax does not apply
 24 to a motor vehicle registered after December 31 of the year the
 25 ordinance is adopted.

26 (b) The adopting entity may not adopt an ordinance to rescind the
 27 surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to
 28 rescind the wheel tax. In addition, the adopting entity may not adopt an
 29 ordinance to rescind the surtax if:

30 (1) any portion of a loan obtained by the county under IC 8-14-8
 31 is unpaid; or

32 (2) any bonds issued by the county under IC 8-14-9 are
 33 outstanding.

34 SECTION 7. IC 6-3.5-4-5, AS AMENDED BY P.L.205-2013,
 35 SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2017]: Sec. 5. (a) The adopting entity may, subject to the
 37 limitations imposed by subsection (b), adopt an ordinance to increase
 38 or decrease the surtax rate or amount. The new surtax rate or amount
 39 must be within the range of rates or amounts prescribed by section 2 of
 40 this chapter. A new rate or amount that is established by an ordinance
 41 that is adopted after December 31 but **on or before** ~~July~~ **September** 1
 42 of the following year applies to motor vehicles registered after



1 December 31 of the year in which the ordinance to change the rate or
 2 amount is adopted. A new rate or amount that is established by an
 3 ordinance that is adopted after ~~June 30~~ **September 1** but before
 4 January 1 of the following year applies to motor vehicles registered
 5 after December 31 of the year following the year in which the
 6 ordinance is adopted.

7 (b) The adopting entity may not adopt an ordinance to decrease the
 8 surtax rate or amount under this section if:

9 (1) any portion of a loan obtained by the county under IC 8-14-8
 10 is unpaid; or

11 (2) any bonds issued by the county under IC 8-14-9 are
 12 outstanding.

13 SECTION 8. IC 6-3.5-4-6, AS AMENDED BY P.L.205-2013,
 14 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2017]: Sec. 6. If an adopting entity adopts an ordinance to
 16 impose, rescind, or change the rate or amount of the surtax, the
 17 adopting entity shall send a copy of the ordinance, **and, if applicable,**
 18 **a copy of the letter from the Indiana department of transportation**
 19 **approving the adopting entity's transportation asset management**
 20 **plan, to the commissioner of the bureau of motor vehicles on or before**
 21 **September 1 to be effective January 1 of the following calendar**
 22 **year.**

23 SECTION 9. IC 6-3.5-4-7, AS AMENDED BY P.L.149-2015,
 24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2017]: Sec. 7. A person may not register a ~~motor~~ vehicle in a
 26 county that has adopted the surtax unless the person pays the surtax
 27 due, if any, to the bureau of motor vehicles. The amount of the surtax
 28 due equals the greater of seven dollars and fifty cents (\$7.50), the
 29 amount established under section 2 of this chapter, or the product of:

30 (1) the amount determined under section 7.3 of this chapter for
 31 the vehicle, as adjusted under section 7.4 of this chapter;
 32 multiplied by

33 (2) the surtax rate in effect at the time of registration.

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

36 SECTION 10. IC 6-3.5-4-16, AS AMENDED BY P.L.149-2015,
 37 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2017]: Sec. 16. (a) The owner of a ~~motor~~ vehicle who
 39 knowingly registers the vehicle without paying surtax imposed under
 40 this chapter with respect to that registration commits a Class B
 41 misdemeanor.

42 (b) An employee of the bureau of motor vehicles who recklessly



1 issues a registration on any ~~motor~~ vehicle without collecting surtax
 2 imposed under this chapter with respect to that registration commits a
 3 Class B misdemeanor.

4 SECTION 11. IC 6-3.5-5-1, AS AMENDED BY P.L.146-2016,
 5 SECTION 8, AND AS AMENDED BY P.L.198-2016, SECTION 24,
 6 AND AS AMENDED BY P.L.197-2016, SECTION 36, IS
 7 CORRECTED AND AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~As used in~~ *The following*
 9 *definitions apply throughout* this chapter:

10 (1) "Adopting entity" means either the county council or the
 11 ~~county local~~ income tax council established by ~~IC 6-3.5-6-2~~
 12 *IC 6-3.6-3-1* for the county, whichever adopts an ordinance to
 13 impose a wheel tax first.

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

16 ~~(3) (2) "Bus" has the meaning set forth in IC 9-13-2-17(a).~~
 17 **IC 9-13-2-17.**

18 ~~(4) (3) "Commercial motor vehicle" has the meaning set forth in~~
 19 ~~IC 6-6-5.5-1(c).~~ **IC 6-6-5.5-1(b).**

20 ~~(5) (4) "County council" includes the city-county council of a~~
 21 ~~county that contains a consolidated city of the first class.~~

22 ~~(6) (5) "In-state miles" has the meaning set forth in~~
 23 ~~IC 6-6-5.5-1(i).~~ **IC 6-6-5.5-1(b).**

24 ~~(7) (6) "Political subdivision" has the meaning set forth in~~
 25 ~~IC 34-6-2-110.~~

26 ~~(8) (7) "Recreational vehicle" has the meaning set forth in~~
 27 ~~IC 9-13-2-150.~~

28 ~~(9) (8) "Semitrailer" has the meaning set forth in~~
 29 ~~IC 9-13-2-164(a).~~

30 ~~(10) (9) "State agency" has the meaning set forth in~~
 31 ~~IC 34-6-2-141.~~

32 ~~(11) (10) "Tractor" has the meaning set forth in IC 9-13-2-180.~~

33 ~~(12) (11) "Trailer" has the meaning set forth in IC 9-13-2-184(a).~~

34 ~~(13) (12) "Transportation asset management plan" includes~~
 35 ~~planning for drainage systems and rights-of-way that affect~~
 36 ~~transportation assets.~~

37 ~~(14) (13) "Truck" has the meaning set forth in IC 9-13-2-188(a).~~

38 ~~(15) (14) "Wheel tax" means the tax imposed under this chapter.~~

39 SECTION 12. IC 6-3.5-5-2, AS AMENDED BY P.L.146-2016,
 40 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2017]: Sec. 2. (a) The adopting entity of any county may,
 42 subject to the limitation imposed by subsection (b), adopt an ordinance



1 to impose ~~an annual a county~~ wheel tax **in accordance with this**
 2 **chapter** on each vehicle that:

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

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

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

- 19 (1) may not be less than five dollars (\$5) and may not exceed
 20 forty dollars (\$40), if the county does not use a transportation
 21 asset management plan approved by the Indiana department of
 22 transportation; or
 23 (2) may not be less than five dollars (\$5) and may not exceed
 24 eighty dollars (\$80), if the county uses a transportation asset
 25 management plan approved by the Indiana department of
 26 transportation.

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

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

31 SECTION 13. IC 6-3.5-5-5, AS AMENDED BY P.L.205-2013,
 32 SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2017]: Sec. 5. If an adopting entity adopts an ordinance
 34 imposing the wheel tax after December 31 but before ~~July~~ **September**
 35 1 of the following year, a vehicle described in section 2(a) of this
 36 chapter is subject to the tax if it is registered in the county after
 37 December 31 of the year in which the ordinance is adopted. If an
 38 adopting entity adopts an ordinance imposing the wheel tax after ~~June~~
 39 ~~30~~ **August 31** but before the following January 1, a vehicle described
 40 in section 2(a) of this chapter is subject to the tax if it is registered in
 41 the county after December 31 of the year following the year in which
 42 the ordinance is adopted. However, in the first year the tax is effective,



1 the tax does not apply to the registration of a motor vehicle for the
 2 registration year that commenced in the calendar year preceding the
 3 year the tax is first effective.

4 SECTION 14. IC 6-3.5-5-6, AS AMENDED BY P.L.205-2013,
 5 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2017]: Sec. 6. (a) After January 1 but **on or** before ~~July~~
 7 **September 1** of any year, the adopting entity may, subject to the
 8 limitations imposed by subsection (b), adopt an ordinance to rescind
 9 the wheel tax. If the adopting entity adopts such an ordinance, the
 10 wheel tax does not apply to a vehicle registered after December 31 of
 11 the year the ordinance is adopted.

12 (b) The adopting entity may not adopt an ordinance to rescind the
 13 wheel tax unless it concurrently adopts an ordinance under IC 6-3.5-4
 14 to rescind the annual license excise surtax. In addition, the adopting
 15 entity may not adopt an ordinance to rescind the wheel tax if:

- 16 (1) any portion of a loan obtained by the county under IC 8-14-8
 17 is unpaid; or
- 18 (2) any bonds issued by the county under IC 8-14-9 are
 19 outstanding.

20 SECTION 15. IC 6-3.5-5-7, AS AMENDED BY P.L.205-2013,
 21 SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2017]: Sec. 7. (a) The adopting entity may, subject to the
 23 limitations imposed by subsection (b), adopt an ordinance to increase
 24 or decrease the wheel tax rates. The new wheel tax rates must be within
 25 the range of rates prescribed by section 2 of this chapter. New rates that
 26 are established by an ordinance that is adopted after December 31 but
 27 **on or** before ~~July~~ **September 1** of the following year apply to vehicles
 28 registered after December 31 of the year in which the ordinance to
 29 change the rates is adopted. New rates that are established by an
 30 ordinance that is adopted after ~~June 30~~ **September 1** but before ~~July~~
 31 **January 1** of the following year apply to motor vehicles registered
 32 after December 31 of the year following the year in which the
 33 ordinance is adopted.

34 (b) The adopting entity may not adopt an ordinance to decrease the
 35 wheel tax rate under this section if:

- 36 (1) any portion of a loan obtained by the county under IC 8-14-8
 37 is unpaid; or
- 38 (2) any bonds issued by the county under IC 8-14-9 are
 39 outstanding.

40 SECTION 16. IC 6-3.5-5-8, AS AMENDED BY P.L.205-2013,
 41 SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2017]: Sec. 8. If an adopting entity adopts an ordinance to



1 impose, rescind, or change the rates of the wheel tax, the adopting
 2 entity shall send a copy of the ordinance **and, if applicable, a copy of**
 3 **a letter from the Indiana department of transportation approving**
 4 **the adopting entity's transportation asset management plan, to:**

- 5 (1) the commissioner of the bureau of motor vehicles; and
- 6 (2) the department of state revenue;

7 **on or before September 1 to be effective January 1 of the following**
 8 **calendar year.**

9 SECTION 17. IC 6-3.5-5-8.5 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8.5. (a) Every owner of
 11 a vehicle for which the wheel tax has been paid for the owner's
 12 registration year is entitled to a credit if during that registration year the
 13 owner sells the vehicle. The amount of the credit equals the wheel tax
 14 **owed for and paid during the current registration year** by the owner
 15 for the vehicle that was sold. The credit may only be applied by the
 16 owner against the wheel tax owed for a vehicle that is purchased during
 17 the same registration year.

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

20 SECTION 18. IC 6-3.5-10-1, AS ADDED BY P.L.146-2016,
 21 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2017]: Sec. 1. The following definitions apply throughout this
 23 chapter:

- 24 (1) "Adopting municipality" means an eligible municipality that
- 25 has adopted the surtax.
- 26 (2) "Eligible municipality" means a municipality having a
- 27 population of at least ten thousand (10,000).
- 28 (3) "Fiscal body" has the meaning set forth in IC 36-1-2-6.
- 29 (4) "Fiscal officer" has the meaning set forth in IC 36-1-2-7.
- 30 (5) ~~"Motor "Vehicle" means a vehicle that is subject to the annual~~
 31 ~~license excise tax imposed under IC 6-6-5. has the meaning set~~
 32 **forth in IC 6-6-5-1(b).**
- 33 (6) "Municipality" has the meaning set forth in IC 36-1-2-11.
- 34 (7) "Surtax" means the ~~annual license~~ **municipal vehicle** excise
 35 ~~surtax tax~~ imposed by the fiscal body of an eligible municipality
 36 under this chapter.
- 37 (8) "Transportation asset management plan" includes planning for
 38 drainage systems and rights-of-way that affect transportation
 39 assets.

40 SECTION 19. IC 6-3.5-10-2, AS ADDED BY P.L.146-2016,
 41 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2017]: Sec. 2. (a) The fiscal body of an eligible municipality



1 may, subject to subsections (d) and (e), adopt an ordinance to impose
 2 ~~an annual license a municipal vehicle excise surtax tax~~ on each motor
 3 vehicle listed in subsection (c) that is registered in the eligible
 4 municipality. The eligible municipality may impose the surtax at a
 5 specific amount of:

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

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

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

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

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

- 20 (1) Passenger vehicles.
- 21 (2) Motorcycles.
- 22 (3) Trucks with a declared gross weight that does not exceed
 23 eleven thousand (11,000) pounds.
- 24 (4) Motor driven cycles.

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

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

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

36 SECTION 20. IC 6-3.5-10-3, AS ADDED BY P.L.146-2016,
 37 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2017]: Sec. 3. If the fiscal body of an eligible municipality
 39 adopts an ordinance imposing the surtax after December 31 but **on or**
 40 before ~~July~~ **September** 1 of the following year, a motor vehicle is
 41 subject to the tax if the motor vehicle is registered in the adopting
 42 municipality after December 31 of the year in which the ordinance is



1 adopted. If the fiscal body of an eligible municipality adopts an
 2 ordinance imposing the surtax after ~~June 30~~ **September 1** but before
 3 the following January 1, a motor vehicle is subject to the tax if the
 4 motor vehicle is registered in the adopting municipality after December
 5 31 of the year following the year in which the ordinance is adopted.
 6 However, in the first year the surtax is effective, the surtax does not
 7 apply to the registration of a motor vehicle for the registration year that
 8 commenced in the calendar year preceding the year the surtax is first
 9 effective.

10 SECTION 21. IC 6-3.5-10-4, AS ADDED BY P.L.146-2016,
 11 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2017]: Sec. 4. (a) After January 1 but before ~~July~~ **September**
 13 1 of any year, the fiscal body of an adopting municipality may, subject
 14 to the limitations imposed by subsection (b), adopt an ordinance to
 15 rescind the surtax. If a fiscal body adopts an ordinance to rescind the
 16 surtax, the surtax does not apply to a motor vehicle registered after
 17 December 31 of the year in which the ordinance is adopted.

18 (b) A fiscal body may not adopt an ordinance to rescind the surtax
 19 unless the fiscal body concurrently adopts an ordinance under
 20 IC 6-3.5-11 to rescind the municipal wheel tax.

21 SECTION 22. IC 6-3.5-10-5, AS ADDED BY P.L.146-2016,
 22 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2017]: Sec. 5. The fiscal body of an adopting municipality
 24 may adopt an ordinance to increase or decrease the surtax amount. The
 25 new surtax amount must be within the range of amounts prescribed by
 26 section 2 of this chapter. A new amount that is established by an
 27 ordinance that is adopted after December 31 but **on or** before ~~July~~
 28 **September 1** of the following year applies to motor vehicles registered
 29 after December 31 of the year in which the ordinance to change the
 30 amount is adopted. A new amount that is established by an ordinance
 31 that is adopted after ~~June 30~~ **September 1** but before January 1 of the
 32 following year applies to motor vehicles registered after December 31
 33 of the year following the year in which the ordinance is adopted.

34 SECTION 23. IC 6-3.5-10-6, AS ADDED BY P.L.146-2016,
 35 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2017]: Sec. 6. If the fiscal body of an eligible municipality
 37 adopts an ordinance to impose, rescind, or change the amount of the
 38 surtax, the fiscal body shall send a copy of the ordinance **and a copy**
 39 **of a letter from the Indiana department of transportation**
 40 **approving the eligible municipality's transportation asset**
 41 **management plan to the commissioner of the bureau of motor vehicles**
 42 **on or before September 1 to be effective January 1 of the following**



1 **calendar year.**

2 SECTION 24. IC 6-3.5-10-7, AS ADDED BY P.L.146-2016,
3 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2017]: Sec. 7. A person may not register a **motor** vehicle in an
5 adopting municipality unless the person pays the surtax due, if any, to
6 the bureau of motor vehicles. The amount of the surtax due equals the
7 amount established under section 2 of this chapter. The bureau of
8 motor vehicles shall collect the surtax due, if any, at the time a **motor**
9 vehicle is registered.

10 SECTION 25. IC 6-3.5-10-12, AS ADDED BY P.L.146-2016,
11 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 UPON PASSAGE]: Sec. 12. The ~~department or the bureau of motor~~
13 ~~vehicles, following~~, as applicable, may impose a service charge ~~under~~
14 ~~IC 9-29 of fifteen cents (\$0.15)~~ for each surtax collected under this
15 chapter:

16 **(1) The department.**

17 **(2) The bureau of motor vehicles under IC 9-14-8-3.**

18 SECTION 26. IC 6-3.5-10-13, AS ADDED BY P.L.146-2016,
19 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2017]: Sec. 13. (a) The owner of a **motor** vehicle who
21 knowingly registers the vehicle without paying the surtax imposed
22 under this chapter with respect to that registration commits a Class B
23 misdemeanor.

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

28 SECTION 27. IC 6-3.5-11-1, AS ADDED BY P.L.146-2016,
29 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2017]: Sec. 1. The following definitions apply throughout this
31 chapter:

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

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

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

37 (4) "Commercial vehicle" has the meaning set forth in
38 ~~IC 6-6-5.5-1(c)~~: **IC 6-6-5.5-1(b)**.

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

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

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



- 1 **IC 6-6-5.5-1(b).**
 2 (8) "Political subdivision" has the meaning set forth in
 3 IC 34-6-2-110.
 4 (9) "Recreational vehicle" has the meaning set forth in
 5 IC 9-13-2-150.
 6 (10) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).
 7 (11) "State agency" has the meaning set forth in IC 34-6-2-141.
 8 (12) "Tractor" has the meaning set forth in IC 9-13-2-180.
 9 (13) "Trailer" has the meaning set forth in IC 9-13-2-184(a).
 10 (14) "Transportation asset management plan" includes planning
 11 for drainage systems and rights-of-way that affect transportation
 12 assets.
 13 (15) "Truck" has the meaning set forth in IC 9-13-2-188(a).
 14 (16) "Wheel tax" means the tax imposed under this chapter.
 15 SECTION 28. IC 6-3.5-11-2, AS ADDED BY P.L.146-2016,
 16 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2017]: Sec. 2. (a) The fiscal body of an eligible municipality
 18 may, subject to subsections (b) and (c), adopt an ordinance to impose
 19 an ~~annual~~ **a municipal** wheel tax **in accordance with this chapter** on
 20 each vehicle that:
 21 (1) is included in one (1) of the classes of vehicles listed in
 22 section 3 of this chapter;
 23 (2) is not exempt from the wheel tax under section 4 of this
 24 chapter; and
 25 (3) is registered in the eligible municipality.
 26 (b) The fiscal body of an eligible municipality may not adopt an
 27 ordinance to impose the wheel tax unless the fiscal body concurrently
 28 adopts an ordinance under IC 6-3.5-10 to impose the ~~annual license~~
 29 **municipal vehicle excise surtax: tax.**
 30 (c) The fiscal body of an eligible municipality may not adopt an
 31 ordinance to impose the wheel tax unless the eligible municipality uses
 32 a transportation asset management plan approved by the Indiana
 33 department of transportation.
 34 (d) The fiscal body of an eligible municipality may impose the
 35 wheel tax at a different rate for each of the classes of vehicles listed in
 36 section 3 of this chapter. In addition, the fiscal body may establish
 37 different rates within the classes of buses, recreational vehicles,
 38 semitrailers, trailers, tractors, and trucks based on weight
 39 classifications of those vehicles that are established by the bureau of
 40 motor vehicles for use throughout Indiana. However, the wheel tax rate
 41 for a particular class or weight classification of vehicles may not be less
 42 than five dollars (\$5) and may not exceed forty dollars (\$40). The fiscal



1 body shall state the initial wheel tax rates in the ordinance that imposes
2 the tax.

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

5 SECTION 29. IC 6-3.5-11-4, AS ADDED BY P.L.146-2016,
6 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2017]: Sec. 4. A vehicle is exempt from the wheel tax
8 imposed under this chapter if the vehicle is:

9 (1) owned by the state;

10 (2) owned by a state agency of the state;

11 (3) owned by a political subdivision of the state;

12 (4) subject to the ~~annual license~~ **municipal vehicle** excise ~~surtax~~
13 **tax** imposed under IC 6-3.5-10; or

14 (5) a bus owned and operated by a religious or nonprofit youth
15 organization and used to transport persons to religious services or
16 for the benefit of its members.

17 SECTION 30. IC 6-3.5-11-5, AS ADDED BY P.L.146-2016,
18 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2017]: Sec. 5. If the fiscal body of an eligible municipality
20 adopts an ordinance imposing the wheel tax after December 31 but **on**
21 **or** before ~~July~~ **September 1** of the following year, a vehicle described
22 in section 2(a) of this chapter is subject to the tax if the vehicle is
23 registered in the adopting municipality after December 31 of the year
24 in which the ordinance is adopted. If a fiscal body adopts an ordinance
25 imposing the wheel tax after ~~June 30~~ **September 1** but before the
26 following January 1, a vehicle described in section 2(a) of this chapter
27 is subject to the tax if the vehicle is registered in the adopting
28 municipality after December 31 of the year following the year in which
29 the ordinance is adopted. However, in the first year the tax is effective,
30 the tax does not apply to the registration of a motor vehicle for the
31 registration year that commenced in the calendar year preceding the
32 year the tax is first effective.

33 SECTION 31. IC 6-3.5-11-6, AS ADDED BY P.L.146-2016,
34 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2017]: Sec. 6. (a) After January 1 but **on or** before ~~July~~
36 **September 1** of any year, the fiscal body of an adopting municipality
37 may, subject to the limitations imposed by subsection (b), adopt an
38 ordinance to rescind the wheel tax. If a fiscal body adopts an ordinance
39 to rescind the wheel tax, the wheel tax does not apply to a vehicle
40 registered after December 31 of the year the ordinance is adopted.

41 (b) The fiscal body of an adopting municipality may not adopt an
42 ordinance to rescind the wheel tax unless the fiscal body concurrently



1 adopts an ordinance under IC 6-3.5-10 to rescind the annual license
2 excise surtax.

3 SECTION 32. IC 6-3.5-11-7, AS ADDED BY P.L.146-2016,
4 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2017]: Sec. 7. The fiscal body of an adopting municipality
6 may adopt an ordinance to increase or decrease the wheel tax rates. The
7 new wheel tax rates must be within the range of rates prescribed by
8 section 2 of this chapter. New rates that are established by an ordinance
9 that is adopted after December 31 but **on or before July September 1**
10 of the following year apply to vehicles registered after December 31 of
11 the year in which the ordinance to change the rates is adopted. New
12 rates that are established by an ordinance that is adopted after ~~June 30~~
13 **September 1** but before ~~July~~ **January 1** of the following year apply to
14 motor vehicles registered after December 31 of the year following the
15 year in which the ordinance is adopted.

16 SECTION 33. IC 6-3.5-11-8, AS ADDED BY P.L.146-2016,
17 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2017]: Sec. 8. If the fiscal body of an eligible municipality
19 adopts an ordinance to impose, rescind, or change the rates of the
20 wheel tax, the fiscal body shall send a copy of the ordinance **and a**
21 **copy of a letter from the department of transportation approving**
22 **the eligible municipality's transportation asset management plan**
23 to:

- 24 (1) the commissioner of the bureau of motor vehicles; and
- 25 (2) the department of state revenue;

26 **on or before September 1 to be effective January 1 of the following**
27 **calendar year.**

28 SECTION 34. IC 6-3.5-11-10, AS ADDED BY P.L.146-2016,
29 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 UPON PASSAGE]: Sec. 10. A person may not register a vehicle in an
31 adopting municipality unless the person pays the wheel tax due, if any,
32 to the bureau of motor vehicles. The amount of the wheel tax due is
33 based on the wheel tax rate, for that class of vehicle, in effect at the
34 time of registration. The bureau of motor vehicles shall collect the
35 wheel tax due, if any, at the time a motor vehicle is registered. The
36 ~~department or the bureau of motor vehicles following~~, as applicable,
37 may impose a service charge ~~under IC 9-29~~ **of fifteen cents (\$0.15)** for
38 each wheel tax collection made under this chapter:

- 39 (1) **The department.**
- 40 (2) **The bureau under IC 9-14-8-3.**

41 SECTION 35. IC 6-6-5-0.1, AS ADDED BY P.L.220-2011,
42 SECTION 158, IS AMENDED TO READ AS FOLLOWS

EH 1491—LS 7497/DI 124



1 [EFFECTIVE JULY 1, 2017]: Sec. 0.1. The following amendments to
2 this chapter apply as follows:

3 (1) The amendments made to sections 1 and 14 of this chapter by
4 P.L.98-1989 apply to boating years beginning after December 31,
5 1989.

6 (2) The addition of section 5.5 of this chapter by P.L.98-1989
7 **(before its repeal)** applies to boating years beginning after
8 December 31, 1989.

9 (3) The amendments made to sections 5 and 14 of this chapter by
10 P.L.33-1990 apply to vehicles registered after December 31,
11 1990.

12 (4) The addition of section 9.5 of this chapter by P.L.33-1990
13 applies to vehicles registered after December 31, 1990.

14 SECTION 36. IC 6-6-5-0.5 IS ADDED TO THE INDIANA CODE
15 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
16 1, 2017]: **Sec. 0.5. This chapter does not apply to the following:**

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

19 **(2) After June 30, 2017, vehicles owned or otherwise held as**
20 **inventory by a person licensed under IC 9-32.**

21 SECTION 37. IC 6-6-5-1, AS AMENDED BY P.L.198-2016,
22 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2017]: Sec. 1. **(a) Except as redefined in subsection (b), the**
24 **definitions in IC 9-13-2 apply throughout this chapter.**

25 ~~(a) As used in (b)~~ **The following definitions apply throughout this**
26 **chapter:**

27 **(1) "Last preceding annual excise tax liability" means either:**

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

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

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

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

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

42 ~~(b) As used in this chapter, "mobile home" means a~~



1 nonself-propelled vehicle designed for occupancy as a dwelling or
2 sleeping place.

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

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

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

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

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

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

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

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

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

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

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

32 (3) Vehicles assessed under IC 6-1.1-8.

33 (4) Vehicles subject to taxation under IC 6-6-5.5.

34 (5) Vehicles owned; or leased and operated; by a postsecondary
35 educational institution described in IC 6-3-3-5(d).

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

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

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

41 (B) has only members that serve for no compensation or a
42 nominal annual compensation of not more than three thousand



- 1 five hundred dollars (\$3,500):
- 2 (8) Vehicles that are exempt from the payment of registration fees
- 3 under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9:
- 4 (9) Farm wagons:
- 5 (10) Off-road vehicles (as defined in IC 14-8-2-185):
- 6 (11) Snowmobiles (as defined in IC 14-8-2-261):
- 7 (12) After June 30, 2017, vehicles owned or otherwise held as
- 8 inventory by a person licensed under IC 9-32:
- 9 (13) Special machinery (as defined in IC 9-13-2-170.3):
- 10 (14) Buses (as defined in IC 9-13-2-17):

11 SECTION 38. IC 6-6-5-2, AS AMENDED BY P.L.146-2008,
 12 SECTION 352, IS AMENDED TO READ AS FOLLOWS
 13 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) ~~There is imposed an The~~
 14 ~~annual license vehicle excise tax is imposed upon on the following~~
 15 ~~vehicles which in accordance with this chapter:~~

- 16 **(1) Passenger motor vehicles.**
- 17 **(2) Motorcycles.**
- 18 **(3) Motor driven cycles.**
- 19 **(4) Collector vehicles.**
- 20 **(5) Trailer vehicles with a declared gross weight of nine**
- 21 **thousand (9,000) pounds or less.**
- 22 **(6) Trucks with a declared gross weight of eleven thousand**
- 23 **(11,000) pounds or less.**
- 24 **(7) Mini-trucks.**
- 25 **(8) Military vehicles.**
- 26 **(b) The vehicle excise tax shall be in lieu is imposed on a vehicle:**
- 27 **(1) instead of the ad valorem property tax levied for state or local**
- 28 **purposes; but and**
- 29 **(2) in addition to any registration fees imposed under IC 9-18.1**
- 30 **on such vehicles: the vehicle.**

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

33 **(c)** No vehicle, as defined in section 1 of this chapter, shall be
 34 assessed as personal property for the purpose of the assessment and
 35 levy of personal property taxes or shall be subject to ad valorem taxes
 36 whether or not such vehicle is in fact registered pursuant to the motor
 37 vehicle registration laws. No person shall be required to give proof of
 38 the payment of ad valorem property taxes as a condition to the
 39 registration of any vehicle that is subject to the tax imposed by this
 40 chapter.

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



1 **registered.**
 2 SECTION 39. IC 6-6-5-3 IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2017]: Sec. 3. **(a) This section applies to**
 4 **vehicles that:**
 5 **(1) are registered as:**
 6 **(A) passenger motor vehicles;**
 7 **(B) motorcycles;**
 8 **(C) collector vehicles; or**
 9 **(D) trucks with a declared gross weight of eleven thousand**
 10 **(11,000) pounds or less; and**
 11 **(2) were manufactured after December 31, 1980.**
 12 ~~(a) As the basis for measuring the tax imposed by this chapter, the~~
 13 ~~bureau shall~~ **(b) The bureau shall adopt rules under IC 4-22-2 to**
 14 **determine the value of each vehicles to which this section applies as**
 15 **the basis for measuring the vehicle excise tax. The rules must**
 16 **determine the value of a vehicle as of the time it is first offered for**
 17 **sale as a new vehicle in Indiana. The bureau shall adopt rules for**
 18 **determining the value of vehicles, using the "factory advertised**
 19 **delivered price" or the "port of entry price".**
 20 ~~(b) If the bureau is unable to ascertain a value by this method in~~
 21 ~~respect to any vehicle or class of vehicles because the vehicle is a~~
 22 ~~specially constructed vehicle or for any other reason, the bureau shall~~
 23 ~~determine, from any information available, the true tax value subject~~
 24 ~~to review and adjustment by the department of local government~~
 25 ~~finance.~~
 26 ~~(c) For each vehicle, beginning with the 1990 model year, the~~
 27 ~~bureau shall reduce the value determined under subsection (a) or (b) by~~
 28 ~~dividing:~~
 29 ~~(1) the price determined under subsection (a) or (b); by~~
 30 ~~(2) one (1) plus the average percentage increase in new~~
 31 ~~automobile prices using the most recent annual reference to the~~
 32 ~~Consumer Price Index for Private New Automobiles as published~~
 33 ~~by the Bureau of Labor Statistics, United States Department of~~
 34 ~~Labor.~~
 35 **(d) The bureau shall classify each vehicle based on the value**
 36 **determined under subsection (c) according to the following**
 37 **schedule:**
 38

Class I	less than \$ 1,500
Class II	at least \$ 1,500 but less than \$ 2,250
Class III	at least \$ 2,250 but less than \$ 3,000
Class IV	at least \$ 3,000 but less than \$ 4,000
Class V	at least \$ 4,000 but less than \$ 5,500

 41
 42



1	Class	VI	at least \$ 5,500	but less than \$ 7,000
2	Class	VII	at least \$ 7,000	but less than \$ 8,500
3	Class	VIII	at least \$ 8,500	but less than \$10,000
4	Class	IX	at least \$10,000	but less than \$12,500
5	Class	X	at least \$12,500	but less than \$15,000
6	Class	XI	at least \$15,000	but less than \$18,000
7	Class	XII	at least \$18,000	but less than \$22,000
8	Class	XIII	at least \$22,000	but less than \$25,000
9	Class	XIV	at least \$25,000	but less than \$30,000
10	Class	XV	at least \$30,000	but less than \$35,000
11	Class	XVI	at least \$35,000	but less than \$42,500
12	Class	XVII	\$42,500	and over

13 (e) The age of a vehicle is determined by subtracting the model
 14 year from the current calendar year.

15 (f) The tax schedule is as follows:

16	Age	I	II	III	IV	V
17	0	\$12	\$36	\$50	\$50	\$66
18	1	12	30	50	50	57
19	2	12	27	42	50	50
20	3	12	24	33	50	50
21	4	12	18	24	48	50
22	5	12	12	18	36	50
23	6	12	12	12	24	42
24	7	12	12	12	18	24
25	8	12	12	12	12	12
26	9	12	12	12	12	12
27	and thereafter					
28	Age	VI	VII	VIII	IX	X
29	0	\$84	\$103	\$123	\$150	\$172
30	1	74	92	110	134	149
31	2	63	77	93	115	130
32	3	52	64	78	98	112
33	4	50	52	64	82	96
34	5	50	50	50	65	79
35	6	49	50	50	52	65
36	7	30	40	50	50	53
37	8	18	21	34	40	50
38	9	12	12	12	12	12
39	and thereafter					
40	Age	XI	XII	XIII	XIV	XV
41	0	\$207	\$250	\$300	\$350	\$406
42	1	179	217	260	304	353



1	2	156	189	225	265	307
2	3	135	163	184	228	257
3	4	115	139	150	195	210
4	5	94	114	121	160	169
5	6	78	94	96	132	134
6	7	64	65	65	91	91
7	8	50	50	50	50	50
8	9	21	26	30	36	42
9	and thereafter					
10	Age	XVI	XVII			
11	0	\$469	\$532			
12	1	407	461			
13	2	355	398			
14	3	306	347			
15	4	261	296			
16	5	214	242			
17	6	177	192			
18	7	129	129			
19	8	63	63			
20	9	49	50			

21 **and thereafter.**

22 SECTION 40. IC 6-6-5-3.5 IS ADDED TO THE INDIANA CODE

23 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY

24 1, 2017]: **Sec. 3.5. (a) Trailers registered with a declared gross**

25 **vehicle weight equal to or less than nine thousand (9,000) pounds**

26 **shall be assessed a vehicle excise tax in an amount of eight dollars**

27 **(\$8) per year.**

28 **(b) Vehicles registered as motor driven cycles shall be assessed**

29 **a vehicle excise tax in an amount of ten dollars (\$10) per year.**

30 **(c) Vehicles registered as mini-trucks shall be assessed a vehicle**

31 **excise tax in an amount of thirty dollars (\$30) per year.**

32 **(d) Vehicles registered as military vehicles shall be assessed a**

33 **vehicle excise tax in an amount of eight dollars (\$8) per year.**

34 **(e) Vehicles that were originally manufactured before January**

35 **1, 1981, shall be assessed a vehicle excise tax in an amount of**

36 **twelve dollars (\$12) per year.**

37 SECTION 41. IC 6-6-5-4 IS REPEALED [EFFECTIVE JULY 1,

38 2017]. **Sec. 4.** After determining the value of a vehicle, as prescribed

39 in section 3 of this chapter, the bureau shall classify every vehicle in its

40 proper class according to the following classification plan:

- 41 Class I less than \$ 1,500
- 42 Class H at least \$ 1,500 but less than \$ 2,250



1	Class	III	at least \$ 2,250	but less than \$ 3,000
2	Class	IV	at least \$ 3,000	but less than \$ 4,000
3	Class	V	at least \$ 4,000	but less than \$ 5,500
4	Class	VI	at least \$ 5,500	but less than \$ 7,000
5	Class	VII	at least \$ 7,000	but less than \$ 8,500
6	Class	VIII	at least \$ 8,500	but less than \$10,000
7	Class	IX	at least \$10,000	but less than \$12,500
8	Class	X	at least \$12,500	but less than \$15,000
9	Class	XI	at least \$15,000	but less than \$18,000
10	Class	XII	at least \$18,000	but less than \$22,000
11	Class	XIII	at least \$22,000	but less than \$25,000
12	Class	XIV	at least \$25,000	but less than \$30,000
13	Class	XV	at least \$30,000	but less than \$35,000
14	Class	XVI	at least \$35,000	but less than \$42,500
15	Class	XVII	\$42,500	and over

16 SECTION 42. IC 6-6-5-5, AS AMENDED BY P.L.198-2016,
 17 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2017]: Sec. 5. (a) The amount of tax imposed by this chapter
 19 shall be based upon the classification of the vehicle, as provided in
 20 section 4 of this chapter, and the age of the vehicle, in accordance with
 21 the schedule set out in subsection (c) or (d):

22 (b) A person that owns a vehicle and that is entitled to a property tax
 23 deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 is
 24 entitled to a credit against the ~~annual license~~ **vehicle** excise tax as
 25 follows: Any remaining deduction from assessed valuation to which the
 26 person is entitled, applicable to property taxes payable in the year in
 27 which the excise tax imposed by this chapter is due, after allowance of
 28 the deduction on real estate and personal property owned by the person,
 29 shall reduce the ~~annual~~ **vehicle** excise tax in the amount of two dollars
 30 (\$2) on each one hundred dollars (\$100) of taxable value or major
 31 portion thereof. The county auditor shall, upon request, furnish a
 32 certified statement to the person verifying the credit allowable under
 33 this section, and the statement shall be presented to and retained by the
 34 bureau to support the credit.

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

36	Year of					
37	Manufacture	I	H	III	IV	V
38	1st	\$12	\$36	\$50	\$50	\$66
39	2nd	12	30	50	50	57
40	3rd	12	27	42	50	50
41	4th	12	24	33	50	50
42	5th	12	18	24	48	50



1	6th	12	12	18	36	50
2	7th	12	12	12	24	42
3	8th	12	12	12	18	24
4	9th	12	12	12	12	12
5	10th	12	12	12	12	12
6	and thereafter					
7	Year of					
8	Manufacture	VI	VII	VIII	IX	X
9	1st	\$84	\$103	\$123	\$150	\$172
10	2nd	74	92	110	134	149
11	3rd	63	77	93	115	130
12	4th	52	64	78	98	112
13	5th	50	52	64	82	96
14	6th	50	50	50	65	79
15	7th	49	50	50	52	65
16	8th	30	40	50	50	53
17	9th	18	21	34	40	50
18	10th	12	12	12	12	12
19	and thereafter					
20	Year of					
21	Manufacture	XI	XII	XIII	XIV	XV
22	1st	\$207	\$250	\$300	\$350	\$406
23	2nd	179	217	260	304	353
24	3rd	156	189	225	265	307
25	4th	135	163	184	228	257
26	5th	115	139	150	195	210
27	6th	94	114	121	160	169
28	7th	78	94	96	132	134
29	8th	64	65	65	91	91
30	9th	50	50	50	50	50
31	10th	21	26	30	36	42
32	and thereafter					
33	Year of					
34	Manufacture	XVI	XVII			
35	1st	\$469	\$532			
36	2nd	407	461			
37	3rd	355	398			
38	4th	306	347			
39	5th	261	296			
40	6th	214	242			
41	7th	177	192			
42	8th	129	129			



1 9th 63 63
 2 10th 49 50
 3 and thereafter.
 4 (d) Every vehicle shall be taxed as a vehicle in its first year of
 5 manufacture throughout the calendar year in which vehicles of that
 6 make and model are first offered for sale in Indiana; except that:
 7 (1) a vehicle of a make and model first offered for sale in Indiana
 8 after August 1 of any year; and
 9 (2) all motorcycles;
 10 shall continue to be taxed as a vehicle in its first year of manufacture
 11 until the end of the calendar year following the year in which it is first
 12 offered for sale. Thereafter, the vehicle shall be considered to have
 13 aged one (1) year as of January 1 of each year.
 14 SECTION 43. IC 6-6-5-5.2, AS ADDED BY P.L.293-2013(ts),
 15 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2017]: Sec. 5.2. (a) This section applies to a registration year
 17 beginning after December 31, 2013.
 18 (b) Subject to subsection (d), an individual may claim a credit
 19 against the tax imposed by this chapter upon a vehicle owned by the
 20 individual if the individual is eligible for the credit under any of the
 21 following:
 22 (1) The individual meets all the following requirements:
 23 (A) The individual served in the military or naval forces of the
 24 United States during any of its wars.
 25 (B) The individual received an honorable discharge.
 26 (C) The individual has a disability with a service connected
 27 disability of ten percent (10%) or more.
 28 (D) The individual's disability is evidenced by:
 29 (i) a pension certificate, an award of compensation, or a
 30 disability compensation check issued by the United States
 31 Department of Veterans Affairs; or
 32 (ii) a certificate of eligibility issued to the individual by the
 33 Indiana department of veterans' affairs after the Indiana
 34 department of veterans' affairs has determined that the
 35 individual's disability qualifies the individual to receive a
 36 credit under this section.
 37 (E) The individual does not own property to which a property
 38 tax deduction may be applied under IC 6-1.1-12-13.
 39 (2) The individual meets all the following requirements:
 40 (A) The individual served in the military or naval forces of the
 41 United States for at least ninety (90) days.
 42 (B) The individual received an honorable discharge.



- 1 (C) The individual either:
- 2 (i) has a total disability; or
- 3 (ii) is at least sixty-two (62) years of age and has a disability
- 4 of at least ten percent (10%).
- 5 (D) The individual's disability is evidenced by:
- 6 (i) a pension certificate or an award of compensation issued
- 7 by the United States Department of Veterans Affairs; or
- 8 (ii) a certificate of eligibility issued to the individual by the
- 9 Indiana department of veterans' affairs after the Indiana
- 10 department of veterans' affairs has determined that the
- 11 individual's disability qualifies the individual to receive a
- 12 credit under this section.
- 13 (E) The individual does not own property to which a property
- 14 tax deduction may be applied under IC 6-1.1-12-14.
- 15 (3) The individual meets both of the following requirements:
- 16 (A) The individual is the surviving spouse of any of the
- 17 following:
- 18 (i) An individual who would have been eligible for a credit
- 19 under this section if the individual had been alive in 2013
- 20 and this section had been in effect in 2013.
- 21 (ii) An individual who received a credit under this section in
- 22 the previous calendar year.
- 23 (iii) A World War I veteran.
- 24 (B) The individual does not own property to which a property
- 25 tax deduction may be applied under IC 6-1.1-12-13,
- 26 IC 6-1.1-12-14, or IC 6-1.1-12-16.
- 27 (c) The amount of the credit that may be claimed under this section
- 28 is equal to the lesser of the following:
- 29 (1) The amount of the excise tax liability for the individual's
- 30 vehicle as determined under section ~~5 3~~ **3.5** of this chapter, **as**
- 31 **applicable.**
- 32 (2) Seventy dollars (\$70).
- 33 (d) The maximum number of motor vehicles for which an individual
- 34 may claim a credit under this section is two (2).
- 35 (e) An individual may not claim a credit under both:
- 36 (1) this section; and
- 37 (2) section ~~5(b)~~ **5** of this chapter.
- 38 (f) The credit allowed by this section must be claimed on a form
- 39 prescribed by the bureau. An individual claiming the credit must attach
- 40 to the form an affidavit from the county auditor stating that the
- 41 claimant does not own property to which a property tax deduction may
- 42 be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.



1 SECTION 44. IC 6-6-5-5.5 IS REPEALED [EFFECTIVE JULY 1,
2 2017]. Sec. 5-5: There is imposed an annual excise tax on trailers. The
3 tax shall be paid at the same time the trailer is registered. Except for the
4 amount of tax imposed, a trailer is to be treated the same as a vehicle
5 for purposes of this chapter. The amount of tax owed for a trailer for a
6 year is eight dollars (\$8). The tax is due at the same time the owner is
7 or would be required to pay the motor vehicle excise tax under this
8 chapter.

9 SECTION 45. IC 6-6-5-5.6 IS REPEALED [EFFECTIVE JULY 1,
10 2017]. Sec. 5-6: There is imposed an annual excise tax on motor driven
11 cycles. The tax shall be paid at the same time the motor driven cycle is
12 registered. Except for the amount of tax imposed, a motor driven cycle
13 is to be treated the same as a vehicle for purposes of this chapter. The
14 amount of tax owed for a motor driven cycle for a year is ten dollars
15 (\$10). The tax is due at the same time the owner is or would be
16 required to pay the motor vehicle excise tax under this chapter.

17 SECTION 46. IC 6-6-5-5.7 IS REPEALED [EFFECTIVE JULY 1,
18 2017]. Sec. 5-7. (a) There is imposed an annual excise tax on
19 mini-trucks (as defined in IC 9-13-2-103.1). The tax shall be paid at the
20 same time the mini-truck is registered.

21 (b) Except for the amount of tax imposed, a mini-truck is to be
22 treated the same as a vehicle for purposes of this chapter.

23 (c) The amount of tax owed for a mini-truck under subsection (a) for
24 a year is thirty dollars (\$30). The tax is due at the same time the owner
25 is or would be required to pay the motor vehicle excise tax under this
26 chapter.

27 SECTION 47. IC 6-6-5-6 IS REPEALED [EFFECTIVE JULY 1,
28 2017]. Sec. 6. (a) Except as otherwise provided in this chapter, the
29 excise tax imposed under this chapter upon vehicles shall be payable
30 for each registration year, by the owners thereof in respect to vehicles
31 required to be registered for such registration year as provided in the
32 motor vehicle laws of Indiana. Except as provided in section 7-2 of this
33 chapter, such excise tax shall be due on or before the regular annual
34 registration date in each year on or before which the owner is required
35 under the motor vehicle registration laws of Indiana to register vehicles
36 and such excise tax shall be paid to the bureau at the time the vehicle
37 is registered by the owner as provided in the motor vehicle registration
38 laws of Indiana. Each vehicle subject to taxation under this chapter
39 shall be registered by the owner thereof as being taxable in the county
40 of the owner's residence. The payment of the excise tax imposed by this
41 chapter shall be a condition to the right to register or reregister the
42 vehicle and shall be in addition to all other conditions prescribed by



1 law:

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

5 SECTION 48. IC 6-6-5-6.7, AS AMENDED BY P.L.214-2007,
6 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2017]: Sec. 6.7. (a) As used in this section, "passenger motor
8 vehicle" and "truck" have the meanings set forth for those terms in
9 IC 9-13-2-123 and IC 9-13-2-188(a):

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

17 (b) The maximum credit that an owner is entitled to claim under
18 this section against the vehicle excise tax owed for all those the
19 passenger motor vehicles and light trucks to which subsection (a)
20 applies for a registration year under this section equals the lesser of:

- 21 (1) the total motor vehicle excise taxes due for those passenger
22 motor vehicles and light trucks for that registration year, before
23 the application of the credit allowed by this section; or
24 (2) the total auto rental excise taxes collected by the owner during
25 the immediately preceding registration year.

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

32 SECTION 49. IC 6-6-5-7.2, AS AMENDED BY P.L.198-2016,
33 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2017]: Sec. 7.2. (a) This section applies to a vehicle that has
35 been acquired, or brought into the state, or for any other reason
36 becomes subject to registration after the regular annual registration
37 date in the year on or before which the owner of the vehicle is required,
38 under the motor vehicle registration laws of Indiana, to register
39 vehicles. The tax imposed by this chapter shall become due and
40 payable at the time the vehicle is acquired, brought into the state, or
41 otherwise becomes subject to registration:

42 (b) For taxes due and payable before January 1, 2017, the amount

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1 of tax to be paid by the owner for the remainder of the year shall be
 2 reduced by eight and thirty-three hundredths percent (8.33%) for each
 3 full calendar month that has elapsed since the regular annual
 4 registration date in the year fixed by the motor vehicle registration laws
 5 for annual registration by the owner. The tax shall be paid by the owner
 6 at the time of the registration of the vehicle.

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

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

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

16 STEP TWO: Multiply the STEP ONE result by one-twelfth
 17 (1/12).

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

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

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

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

33 (1) the tax paid for the vehicle; reduced by

34 (2) ~~eight and thirty-three hundredths percent (8.33%)~~ **one-twelfth**
 35 **(1/12)** for each full or partial calendar month that has elapsed in
 36 the registrant's annual registration year before the date of the sale,
 37 **destruction, or other disposal of the vehicle.**

38 The credit shall be applied to the tax due on any other vehicle
 39 purchased or subsequently registered by the owner in the same
 40 registrant's annual registration year. If the credit is not fully used
 41 **within ninety (90) days of the sale, destruction, or other disposal of**
 42 **the vehicle** and the amount of the credit remaining is at least four



1 dollars (\$4), **the bureau shall issue a refund to the owner is entitled**
 2 **to a refund** in the amount of the unused credit, **The owner must pay less**
 3 a fee of three dollars (\$3) to the bureau to cover costs of **providing**
 4 **processing** the refund, which may be deducted from the refund. **The**
 5 **bureau shall issue the refund. The bureau shall transfer to the bureau**
 6 **of motor vehicles commission three dollars (\$3) of the fee to cover the**
 7 **commission's costs in processing the refund. The bureau shall deposit**
 8 **the fee for processing the refund in the commission fund**
 9 **established by IC 9-14-14-1.** To claim the credit and refund provided
 10 by this subsection, the owner of the vehicle must present to the bureau
 11 proof of sale, **destruction, or disposal** of the vehicle.

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

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

26 However, the refund may not exceed ninety percent (90%) of the tax
 27 paid on the destroyed vehicle. The amount shall be refunded by a
 28 warrant issued by the auditor of the county that received the excise tax
 29 revenue and **Any vehicle excise tax refund issued under this**
 30 **subsection** shall be paid out of the special account created for
 31 settlement of the excise tax collections under IC 6-6-5-10. **For purposes**
 32 **of this subsection, a vehicle is considered destroyed if the cost of repair**
 33 **of damages suffered by the vehicle exceeds the vehicle's fair market**
 34 **value.**

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

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



- 1 (A) ~~eight and thirty-three hundredths percent (8.33%)~~
 2 **one-twelfth (1/12)** of the owner's last preceding annual excise
 3 tax liability; and
 4 (B) the number of full calendar months between the owner's
 5 new regular annual registration month and the next succeeding
 6 regular annual registration month that is based on the owner's
 7 former name.
- 8 (2) If the name change required the owner to register later than
 9 the owner would have been required to register if there had been
 10 no name change, the vehicle shall be subject to excise tax for the
 11 period between the month in which the owner would have been
 12 required to register if there had been no name change and the new
 13 regular annual registration month in the amount determined under
 14 STEP FOUR of the following formula:
 15 STEP ONE: Determine the number of full calendar months
 16 between the month in which the owner would have been
 17 required to register if there had been no name change and the
 18 owner's new regular annual registration month.
 19 STEP TWO: Multiply the STEP ONE amount by one-twelfth
 20 (1/12).
 21 STEP THREE: Determine the owner's tax liability computed
 22 as of the time the owner would have been required to register
 23 if there had been no name change.
 24 STEP FOUR: Multiply the STEP TWO product by the STEP
 25 THREE amount.
- 26 ~~(h) In order to claim a credit under subsection (f) for a vehicle that~~
 27 ~~is destroyed, the owner of the vehicle must present to the bureau of~~
 28 ~~motor vehicles a valid registration for the vehicle within ninety (90)~~
 29 ~~days of the date that it was destroyed. The bureau shall then fix the~~
 30 ~~amount of the credit that the owner is entitled to receive:~~
 31 SECTION 50. IC 6-6-5-7.4, AS AMENDED BY P.L.3-2008,
 32 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2017]: Sec. 7.4. (a) The owner of a vehicle registered with the
 34 bureau is entitled to a refund of taxes paid under this chapter if, after
 35 the owner's regular registration date:
 36 (1) the owner registers the vehicle for use in another state; ~~and~~
 37 (2) the owner pays tax for use of the vehicle to another state for
 38 the same time period which the tax was paid under this chapter;
 39 **and**
 40 **(3) the amount of the refund is at least four dollars (\$4).**
 41 (b) ~~This subsection applies after December 31, 2007.~~ The refund
 42 provided under subsection (a) is equal to:



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

3 (2) **the sum of:**

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

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

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

14 (c) To claim the refund provided by this section, the owner of the
 15 vehicle must provide the bureau with:

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

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

18 SECTION 51. IC 6-6-5-7.7, AS AMENDED BY P.L.198-2016,
 19 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2017]: Sec. 7.7. (a) To claim a credit or a refund, or both,
 21 under this chapter, a person must provide a sworn statement to the
 22 bureau that the person is entitled to the credit or refund, or both,
 23 claimed by the person.

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

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

37 SECTION 52. IC 6-6-5-8 IS REPEALED [EFFECTIVE JULY 1,
 38 2017]. Sec: 8: (a) ~~The bureau shall include on all registration forms~~
 39 ~~suitable spaces for the applicant's Social Security number or federal tax~~
 40 ~~identification number; the amount of the registration fee; the amount of~~
 41 ~~excise tax; the amount of credit, if any; as provided in section 5 of this~~
 42 ~~chapter; and the total amount of payment due on account of the~~

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1 applicable registration fees and excise taxes upon the registration of the
 2 vehicle. The forms shall also include spaces for showing the county,
 3 city, or town and township and address of the place where the owner
 4 resides. Using procedures determined by the bureau to be appropriate,
 5 the bureau shall verify the accuracy and completeness of the
 6 information on the registration form concerning:

- 7 (1) the county and city or town;
- 8 (2) the township; and
- 9 (3) the address;

10 of the owner.

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

16 SECTION 53. IC 6-6-5-9, AS AMENDED BY P.L.198-2016,
 17 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2017]: Sec. 9. (a) The bureau, in the administration and
 19 collection of the ~~annual license vehicle~~ excise tax imposed by this
 20 chapter, may utilize the services and facilities of:

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

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

29 (b) The bureau may impose a service charge of one dollar and
 30 seventy cents (\$1.70) for each **vehicle** excise tax collection made under
 31 this chapter. The service charge shall be deposited in the bureau of
 32 motor vehicles commission fund.

33 (c) The bureau of motor vehicles shall report the **vehicle** excise
 34 taxes collected on at least a weekly basis to the county auditor of the
 35 county to which the collections are due.

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



- 1 enforcing this chapter.
- 2 (e) This subsection applies only to interest or a penalty collected by
3 the department of state revenue from a person that:
- 4 (1) fails to properly register a vehicle as required by IC 9-18
5 (before its expiration) or IC 9-18.1 and pay the tax due under this
6 chapter; and
- 7 (2) during any time after the date by which the vehicle was
8 required to be registered under IC 9-18 (before its expiration) or
9 IC 9-18.1 displays on the vehicle a license plate issued by another
10 state.
- 11 The total amount collected by the department that represents interest
12 or a penalty, minus a reasonable amount determined by the department
13 to represent its administrative expenses, shall be deposited in the state
14 general fund for the credit of the county in which the person resides.
15 The amount shall be reported to the bureau of motor vehicles on the
16 first working day following the week of collection.
- 17 (f) The bureau may contract with a bank card or credit card vendor
18 for acceptance of bank or credit cards.
- 19 (g) On or before April 1 of each year, the bureau shall provide to the
20 auditor of state the amount of ~~motor~~ vehicle excise taxes collected for
21 each county for the preceding year.
- 22 (h) On or before May 10 and November 10 of each year, the auditor
23 of state shall distribute to each county one-half (1/2) of:
- 24 (1) the amount of delinquent taxes; and
25 (2) any penalty or interest described in subsection (e);
26 that have been credited to the county under subsection (e). There is
27 appropriated from the state general fund the amount necessary to make
28 the distributions required by this subsection. The county auditor shall
29 apportion and distribute the delinquent tax distributions to the taxing
30 units in the county at the same time and in the same manner as excise
31 taxes are apportioned and distributed under section 10 of this chapter.
- 32 (i) The commissioner of insurance shall prescribe the form of the
33 bonds or crime policies required by this section.
- 34 SECTION 54. IC 6-6-5-12 IS REPEALED [EFFECTIVE JULY 1,
35 2017]. ~~Sec. 12. The registration of any vehicle registered without
36 payment of the excise tax imposed by this chapter is void, and the
37 bureau shall take possession of the registration certificate, license plate,
38 and other evidence of registration until the owner has paid the
39 delinquent excise taxes and an additional fee of ten dollars (\$10) to
40 compensate the bureau for the additional duties performed by it.~~
- 41 SECTION 55. IC 6-6-5-13 IS AMENDED TO READ AS
42 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. In the



1 administration and collection of the ~~annual license excise~~ taxes
 2 imposed by this chapter, the bureau may ~~use and employ and is hereby~~
 3 ~~expressly empowered and~~ **contract with a collection agency**
 4 authorized to ~~appoint, use, and employ~~ such persons who under the
 5 laws of the state of Indiana may be appointed as an agent by a county
 6 ~~treasurer~~ to collect and receive property taxes on behalf of ~~such a~~
 7 county treasurer. ~~and such persons, when so appointed by~~ **A collection**
 8 **agency that contracts with the bureau under this section** may receive
 9 and collect on behalf of the bureau the ~~annual license excise~~ taxes
 10 imposed by this chapter and ~~such those~~ registration fees and charges
 11 ~~as that the bureau may direct in making such appointments. directs.~~
 12 ~~Such persons, when so appointed, A collection agency that contracts~~
 13 **with the bureau under this section** shall comply with ~~such the~~
 14 requirements ~~as exist concerning their the~~ collection of property taxes
 15 on behalf of county treasurers and such other requirements, including
 16 the posting of a bond, ~~as may be established by that the bureau at the~~
 17 ~~time of such appointments. may establish.~~

18 SECTION 56. IC 6-6-5-14 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) The excise tax
 20 imposed by this chapter is ~~hereby determined equal to be equivalent to~~
 21 an average property tax rate of two dollars (\$2) on each one hundred
 22 dollars (\$100) taxable value.

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

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

31 SECTION 57. IC 6-6-5-15 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. In the
 33 administration and collection of the ~~annual license vehicle~~ excise tax
 34 ~~as imposed by this chapter, the bureau may coordinate and consolidate~~
 35 the collection of ~~such vehicle excise~~ taxes from each taxpayer ~~as that~~
 36 **are** imposed on all vehicles owned by ~~such the~~ taxpayer in accordance
 37 with ~~such~~ procedures ~~as that the bureau shall deem considers~~
 38 reasonable and feasible, including ~~but not limited to, the revocation of~~
 39 all registrations of vehicles by an owner if ~~such the~~ owner ~~shall~~
 40 willfully ~~fail fails~~ and ~~refuse refuses~~ to pay ~~any the vehicle~~ excise tax
 41 imposed by this chapter. Upon a revocation of a registration **under this**
 42 **section**, the bureau shall notify the department of state revenue of the



- 1 name and address of the taxpayer.
 2 SECTION 58. IC 6-6-5.1-1, AS AMENDED BY P.L.198-2016,
 3 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 4 JULY 1, 2017]: Sec. 1. This chapter does not apply to the following:
 5 (1) A vehicle subject to taxation under IC 6-6-5.
 6 (2) A vehicle owned or leased and operated by the United States;
 7 the state, or a political subdivision of the state.
 8 (3) (1) A mobile home.
 9 (4) A vehicle assessed under IC 6-1-1-8.
 10 (5) A vehicle subject to taxation under IC 6-6-5.5.
 11 (6) A trailer subject to the annual excise tax imposed under
 12 IC 6-6-5-5.5.
 13 (7) A bus (as defined in IC 9-13-2-17).
 14 (8) A vehicle owned or leased and operated by a postsecondary
 15 educational institution (as described in IC 6-3-3-5(d)).
 16 (9) A vehicle owned or leased and operated by a volunteer fire
 17 department (as defined in IC 36-8-12-2).
 18 (10) A vehicle owned or leased and operated by a volunteer
 19 emergency ambulance service that:
 20 (A) meets the requirements of IC 16-3-1; and
 21 (B) has only members who serve for no compensation or a
 22 nominal annual compensation of not more than three thousand
 23 five hundred dollars (\$3,500).
 24 (11) (2) A recreational vehicle or truck camper that is, or
 25 would be if registered, exempt from the payment of registration
 26 fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.
 27 (12) A farm wagon.
 28 (13) (3) A recreational vehicle or truck camper in the owned or
 29 otherwise held as inventory of recreational vehicles and truck
 30 campers held for sale by a manufacturer, distributor, or dealer in
 31 the course of business: by a person licensed under IC 9-32.
 32 (14) Special machinery (as defined in IC 9-13-2-170.3).
 33 SECTION 59. IC 6-6-5.1-2, AS ADDED BY P.L.131-2008,
 34 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2017]: Sec. 2. As used in The following definitions apply
 36 throughout this chapter:
 37 (1) "Bureau" refers to the bureau of motor vehicles.
 38 (2) "Mobile home" has the meaning set forth in IC 6-1-1-7-1.
 39 (3) "Owner" means:
 40 (A) in the case of a recreational vehicle, the person in
 41 whose name the recreational vehicle is registered under
 42 IC 9-18 (before its expiration) or IC 9-18.1; or



- 1 **(B) in the case of a truck camper, the person holding title**
 2 **to the truck camper.**
 3 **(4) "Recreational vehicle" has the meaning set forth in**
 4 **IC 9-13-2-150.**
 5 **(5) "Truck camper" has the meaning set forth in**
 6 **IC 9-13-2-188.3.**
 7 SECTION 60. IC 6-6-5.1-3 IS REPEALED [EFFECTIVE JULY 1,
 8 2017]. Sec. 3: As used in this chapter, "last preceding annual excise tax
 9 liability" means the amount of excise tax liability to which a
 10 recreational vehicle or truck camper was subject on the owner's last
 11 preceding regular annual registration date or to which:
 12 (1) the recreational vehicle would have been subject if the
 13 recreational vehicle had been registered; or
 14 (2) the truck camper would have been subject if the truck camper
 15 had been owned by the owner and located in Indiana;
 16 on the owner's last preceding regular annual registration date.
 17 SECTION 61. IC 6-6-5.1-4 IS REPEALED [EFFECTIVE JULY 1,
 18 2017]. Sec. 4: As used in this chapter, "mobile home" has the meaning
 19 set forth in IC 6-1-1-7-1.
 20 SECTION 62. IC 6-6-5.1-5 IS REPEALED [EFFECTIVE JULY 1,
 21 2017]. Sec. 5: As used in this chapter, "owner" means:
 22 (1) in the case of a recreational vehicle, the person in whose name
 23 the recreational vehicle is registered under IC 9-18; or
 24 (2) in the case of a truck camper, the person holding title to the
 25 truck camper.
 26 SECTION 63. IC 6-6-5.1-6 IS REPEALED [EFFECTIVE JULY 1,
 27 2017]. Sec. 6: As used in this chapter, "recreational vehicle" has the
 28 meaning set forth in IC 9-13-2-150(a).
 29 SECTION 64. IC 6-6-5.1-7 IS REPEALED [EFFECTIVE JULY 1,
 30 2017]. Sec. 7: As used in this chapter, "trailer" has the meaning set
 31 forth in IC 6-6-5-1(h).
 32 SECTION 65. IC 6-6-5.1-8 IS REPEALED [EFFECTIVE JULY 1,
 33 2017]. Sec. 8: As used in this chapter, "truck camper" means a device
 34 without motive power that is installed in the bed of a truck to provide
 35 living quarters for persons traveling on public highways.
 36 SECTION 66. IC 6-6-5.1-9 IS REPEALED [EFFECTIVE JULY 1,
 37 2017]. Sec. 9: As used in this chapter, "vehicle" has the meaning set
 38 forth in IC 9-13-2-196(a).
 39 SECTION 67. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008,
 40 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2017]: Sec. 10. (a) ~~Beginning January 1, 2010, there is~~
 42 **imposed An annual license excise tax is imposed on the following in**



1 **accordance with this chapter:**

2 (1) Recreational vehicles. ~~and~~

3 (2) Truck campers.

4 (b) The excise tax is imposed:

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

7 (2) in addition to any registration fees imposed on recreational
8 vehicles.

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

11 (e) A recreational vehicle subject to this chapter may not be
12 assessed as personal property for the purpose of the assessment and
13 levy of personal property taxes after December 31, 2008, and is not
14 subject to ad valorem taxes first due and payable after December 31,
15 2009, regardless of whether the recreational vehicle is registered under
16 the state motor vehicle registration laws. A person may not be required
17 to give proof of the payment of ad valorem taxes as a condition to the
18 registration of a recreational vehicle subject to the tax imposed by this
19 chapter.

20 (d) A truck camper subject to this chapter may not be assessed as
21 personal property for the purpose of the assessment and levy of
22 personal property taxes after December 31, 2008, and is not subject to
23 ad valorem taxes first due and payable after December 31, 2009. The
24 **excise tax imposed by this chapter is due and shall be paid:**

25 (1) for recreational vehicles, at the time the recreational
26 vehicle is registered; and

27 (2) for truck campers, on or before the owner's annual
28 registration date for vehicles determined by the bureau on the
29 schedule established under IC 9-18.1-11-1.

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

32 SECTION 68. IC 6-6-5.1-11, AS ADDED BY P.L.131-2008,
33 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2017]: Sec. 11. As the basis for measuring the tax imposed by
35 this chapter, the bureau shall determine the value of each recreational
36 vehicle and truck camper as of the time it is first offered for sale in
37 Indiana as a new recreational vehicle or truck camper. The bureau shall
38 adopt rules under IC 4-22-2 for ~~determining~~ **determine** the value of
39 recreational vehicles and truck campers by using:

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

42 (2) any other information available.



1 as a basis for measuring the excise tax imposed by this chapter.
 2 The rules must determine the value of a recreational vehicle or
 3 truck camper at the time the recreational vehicle or truck camper
 4 is first offered for sale in Indiana.

5 SECTION 69. IC 6-6-5.1-12, AS ADDED BY P.L.131-2008,
 6 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2017]: Sec. 12. ~~After determining the value of a recreational~~
 8 ~~vehicle or truck camper under section 11 of this chapter,~~ The bureau
 9 shall classify ~~every each~~ recreational vehicle and truck camper ~~in its~~
 10 ~~proper class according to the following classification schedule by the~~
 11 ~~value according to the following classification plan:~~ **determined for**
 12 **the recreational vehicle or truck camper under section 11 of this**
 13 **chapter:**

14	Class	I	less than \$2,250	
15	Class	II	at least \$ 2,250	but less than \$ 4,000
16	Class	III	at least \$ 4,000	but less than \$ 7,000
17	Class	IV	at least \$ 7,000	but less than \$ 10,000
18	Class	V	at least \$10,000	but less than \$ 15,000
19	Class	VI	at least \$15,000	but less than \$ 22,000
20	Class	VII	at least \$22,000	but less than \$ 30,000
21	Class	VIII	at least \$30,000	but less than \$ 42,500
22	Class	IX	at least \$42,500	but less than \$ 50,000
23	Class	X	at least \$50,000	but less than \$ 60,000
24	Class	XI	at least \$60,000	but less than \$ 70,000
25	Class	XII	at least \$70,000	but less than \$ 80,000
26	Class	XIII	at least \$80,000	but less than \$ 90,000
27	Class	XIV	at least \$90,000	but less than \$100,000
28	Class	XV	at least \$100,000	but less than \$150,000
29	Class	XVI	at least \$150,000	but less than \$200,000
30	Class	XVII	at least \$200,000	

31 SECTION 70. IC 6-6-5.1-13, AS AMENDED BY P.L.198-2016,
 32 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2017]: Sec. 13. (a) ~~Subject to any reductions permitted under~~
 34 ~~this chapter,~~ the amount of tax imposed under this chapter on a
 35 recreational vehicle or truck camper is prescribed by the schedule set
 36 out in subsection (c). ~~The amount of tax imposed by this chapter is~~
 37 ~~determined using:~~

- 38 (1) ~~the classification of the recreational vehicle or truck camper~~
- 39 ~~under section 12 of this chapter; and~~
- 40 (2) ~~the age of the recreational vehicle or truck camper.~~

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



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

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

15 Year of

16 Manufacture Age	I	II	III	IV	V
17 1st 0	\$15	\$36	\$50	\$59	\$103
18 2nd 1	12	31	43	51	91
19 3rd 2	12	26	35	41	75
20 4th 3	12	20	28	38	62
21 5th 4	12	15	20	34	53
22 6th 5	12	12	15	26	41
23 7th 6	12	12	12	16	32
24 8th 7	12	12	12	13	21
25 9th 8	12	12	12	12	13
26 10th 9	12	12	12	12	12

27 and thereafter

28 Year of

29 Manufacture Age	VI	VII	VIII
30 1st 0	\$164	\$241	\$346
31 2nd 1	148	212	302
32 3rd 2	131	185	261
33 4th 3	110	161	223
34 5th 4	89	131	191
35 6th 5	68	108	155
36 7th 6	53	86	126
37 8th 7	36	71	97
38 9th 8	23	35	48
39 10th 9	12	12	17

40 and thereafter

41 Year of

42 Manufacture Age	IX	X	XI	XII
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1	1st 0	\$470	\$667	\$879	\$1,045	
2	2nd 1	412	572	763	907	
3	3rd 2	360	507	658	782	
4	4th 3	307	407	574	682	
5	5th 4	253	341	489	581	
6	6th 5	204	279	400	475	
7	7th 6	163	224	317	377	
8	8th 7	116	154	214	254	
9	9th 8	55	70	104	123	
10	10th 9	25	33	46	55	
11	and thereafter					
12	Year of					
13	Manufacture Age	XIII	XIV	XV	XVI	XVII
14	1st 0	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
15	2nd 1	1,072	1,236	1,401	1,566	2,060
16	3rd 2	924	1,066	1,208	1,350	1,777
17	4th 3	806	929	1,053	1,177	1,549
18	5th 4	687	793	898	1,004	1,321
19	6th 5	562	648	734	821	1,080
20	7th 6	445	514	582	651	856
21	8th 7	300	346	392	439	577
22	9th 8	146	168	190	213	280
23	10th 9	64	74	84	94	123
24	and thereafter.					

(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 71. IC 6-6-5.1-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. See: 14: (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



1 registered by the owner as being taxable in the county of the owner's
 2 residence. The payment of the tax imposed by this chapter is a
 3 condition to the right to register or reregister the recreational vehicle
 4 and is in addition to all other conditions prescribed by law.

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

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

14 SECTION 72. IC 6-6-5.1-15 IS REPEALED [EFFECTIVE JULY
 15 1, 2017]. Sec. 15: (a) This section applies only to recreational vehicles.

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

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

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

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

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

41 STEP TWO: Multiply the STEP ONE result by one-twelfth
 42 (1/12).



- 1 STEP THREE: Multiply the annual excise tax for the
2 recreational vehicle by the STEP TWO product.
- 3 (2) For a recreational vehicle with a renewal registration period
4 described in IC 9-18.1-11-3(b); the annual excise tax for the
5 current registration:
- 6 (e) Except as provided in subsection (i); a reduction in the
7 applicable annual excise tax may not be allowed to an Indiana resident
8 applicant upon registration of a recreational vehicle that was owned by
9 the applicant on or before the first day of the applicant's annual
10 registration period: A recreational vehicle that is owned by an Indiana
11 resident applicant and that was located in and registered for use in
12 another state during the same calendar year is entitled to the same
13 reduction when registered in Indiana.
- 14 (f) The owner of a recreational vehicle who sells the recreational
15 vehicle in a year in which the owner has paid the tax imposed by this
16 chapter shall receive a credit equal to the remainder of:
- 17 (1) the tax paid for the recreational vehicle; minus
18 (2) eight and thirty-three hundredths percent (8.33%) for each full
19 or partial calendar month that has elapsed in the owner's annual
20 registration year before the date of the sale.
- 21 The credit shall be applied to the tax due on any other recreational
22 vehicle purchased or subsequently registered by the owner in the
23 owner's annual registration year. If the credit is not fully used and the
24 amount of the credit remaining is at least four dollars (\$4); the owner
25 is entitled to a refund in the amount of the unused credit. The owner
26 must pay a fee of three dollars (\$3) to the bureau to cover costs of
27 providing the refund; which may be deducted from the refund. The
28 bureau shall issue the refund. The bureau shall transfer three dollars
29 (\$3) of the fee to the bureau of motor vehicles commission to cover the
30 commission's costs in processing the refund. To claim the credit and
31 refund provided by this subsection; the owner of the recreational
32 vehicle must present to the bureau proof of sale of the recreational
33 vehicle:
- 34 (g) Subject to the requirements of subsection (h); if a recreational
35 vehicle is destroyed in a year in which the owner has paid the tax
36 imposed by this chapter and the recreational vehicle is not replaced by
37 a replacement vehicle for which a credit is issued under this section;
38 the owner is entitled to a refund in an amount equal to eight and
39 thirty-three hundredths percent (8.33%) of the tax paid for each full
40 calendar month remaining in the owner's annual registration year after
41 the date of destruction; but only upon presentation to the bureau of the
42 following:



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

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

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

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

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

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

32 (B) the number of full calendar months beginning after the
 33 owner's new regular annual registration month and ending
 34 before the next succeeding regular annual registration month
 35 that is based on the owner's former name.

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



1 following formula:

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

6 STEP TWO: Multiply the STEP ONE amount by one-twelfth
7 ($1/12$).

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

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

13 SECTION 73. IC 6-6-5.1-16 IS REPEALED [EFFECTIVE JULY
14 1, 2017]. Sec. 16: (a) This section applies only to truck campers.

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

30 (c) If a truck camper is acquired; is brought into Indiana; or for any
31 other reason becomes subject to taxation under this chapter after
32 January 1 of any year; the owner may pay any excise tax due on the
33 truck camper for the remainder of the annual registration year and; if
34 the succeeding annual registration year does not extend beyond the end
35 of the next calendar year; simultaneously pay the excise tax due for the
36 next succeeding annual registration year.

37 (d) The owner of a truck camper who sells the truck camper in a
38 year in which the owner has paid the tax imposed by this chapter shall
39 receive a credit equal to the remainder of:

40 (1) the tax paid for the truck camper; reduced by

41 (2) eight and thirty-three hundredths percent (8.33%) for each full
42 or partial calendar month that has elapsed in the owner's annual



1 registration year before the date of the sale:

2 The credit shall be applied to the tax due on any other truck camper
3 acquired by the owner in the owner's annual registration year. If the
4 credit is not fully used and the amount of the credit remaining is at least
5 four dollars (\$4); the owner is entitled to a refund in the amount of the
6 unused credit. The owner must pay a fee of three dollars (\$3) to the
7 bureau to cover the costs of providing the refund; which may be
8 deducted from the refund. The bureau shall issue the refund. The
9 bureau shall transfer three dollars (\$3) of the fee to the bureau of motor
10 vehicles commission to cover the commission's costs in processing the
11 refund. To claim the credit and refund provided by this subsection, the
12 owner of the truck camper must present to the bureau proof of sale of
13 the truck camper.

14 (e) Subject to the requirements of subsection (f); if a truck camper
15 is destroyed in a year in which the owner has paid the tax imposed by
16 this chapter and the truck camper is not replaced by a replacement
17 truck camper for which a credit is issued under this section, the owner
18 is entitled to a refund in an amount equal to eight and thirty-three
19 hundredths percent (8.33%) of the tax paid for each full calendar
20 month remaining in the owner's annual registration year after the date
21 of destruction; but only upon presentation or return to the bureau of the
22 following:

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

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

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

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

40 (g) If the name of the owner of a truck camper is legally changed
41 and the change has caused a change in the owner's annual registration
42 date, the excise tax liability of the owner for the truck camper shall be



1 adjusted as follows:

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

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

9 (B) the number of full calendar months beginning after the
10 owner's new regular annual registration month and ending
11 before the next succeeding regular annual registration month
12 that is based on the owner's former name:

13 (2) If the name change requires the owner to register a motor
14 vehicle later than the owner would have been required to register
15 if there had been no name change; the truck camper is subject to
16 excise tax for the period beginning after the month in which the
17 owner would have been required to register if there had been no
18 name change and ending before the owner's new regular annual
19 registration month in the amount of the product of:

20 (A) eight and thirty-three hundredths percent (8.33%) of the
21 owner's excise tax liability computed as of the time the owner
22 would have been required to register a motor vehicle if there
23 had been no name change; multiplied by

24 (B) the number of full calendar months beginning after the
25 month in which the owner would have been required to
26 register a motor vehicle if there had been no name change and
27 ending before the owner's new regular annual registration
28 month:

29 SECTION 74. IC 6-6-5.1-17 IS REPEALED [EFFECTIVE JULY
30 1, 2017]. Sec. 17: (a) This section applies only to recreational vehicles:

31 (b) The owner of a recreational vehicle registered with the bureau
32 is entitled to a refund of taxes paid under this chapter if, after the
33 owner's regular registration date; the owner:

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

35 (2) pays tax for use of the recreational vehicle to another state for
36 the same period for which the tax was paid under this chapter.

37 (c) The refund provided under subsection (b) is equal to:

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

40 (2) eight and thirty-three hundredths percent (8.33%) of the
41 annual license excise tax paid for use of the recreational vehicle
42 for each full or partial calendar month beginning after the date the



1 annual license excise tax was due and ending before the date the
2 owner registered the recreational vehicle for use in another state:

3 (d) To claim the refund provided by this section, the owner of the
4 recreational vehicle must provide the bureau with:

5 (1) a request for a refund on a form furnished by the bureau; and
6 (2) proof that a tax described in subsection (b)(2) was paid:

7 SECTION 75. IC 6-6-5.1-18 IS REPEALED [EFFECTIVE JULY
8 1, 2017]. Sec. 18: (a) This section applies only to truck campers:

9 (b) The owner of a truck camper is entitled to a refund of taxes paid
10 under this chapter if, after the owner's regular vehicle registration date:

11 (1) the owner moves and registers the truck on which the truck
12 camper is installed for use in another state;

13 (2) the owner pays tax for use of the truck camper to another state
14 for the same period for which the tax was paid under this chapter;
15 and

16 (3) the truck camper is located and used in the other state for the
17 same period for which the tax was paid under this chapter:

18 (c) The refund provided under subsection (b) is equal to:

19 (1) the annual excise tax paid for use of the truck camper by the
20 owner of the truck camper for the year; minus

21 (2) eight and thirty-three hundredths percent (8.33%) of the
22 annual excise tax paid for use of the truck camper for each full or
23 partial calendar month beginning after the date the annual excise
24 tax was due and ending before the date the owner registered the
25 truck for use in another state:

26 SECTION 76. IC 6-6-5.1-19 IS REPEALED [EFFECTIVE JULY
27 1, 2017]. Sec. 19: (a) To claim a credit or refund, or both, under this
28 chapter, a person must provide a sworn statement to the bureau that the
29 person is entitled to the credit or refund, or both, claimed by the person:

30 (b) The bureau may inspect records of a person claiming a credit or
31 refund, or both, under this chapter to determine if a credit or refund, or
32 both, were properly allowed against the excise tax imposed on a
33 recreational vehicle or truck camper owned by the person:

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



1 SECTION 77. IC 6-6-5.1-20 IS REPEALED [EFFECTIVE JULY
2 1, 2017]. Sec. 20: (a) The bureau shall include on all registration forms
3 for recreational vehicles suitable spaces for the applicant's Social
4 Security number or federal tax identification number; the amount of the
5 registration fee; the amount of excise tax; the amount of a credit, if any;
6 provided under section 13 of this chapter; and the total amount of
7 payment due on account of the applicable registration fees and excise
8 taxes upon the registration of the recreational vehicle. The forms must
9 include spaces for showing the county, city or town, township, and
10 address of the owner's residence.

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

16 SECTION 78. IC 6-6-5.1-26 IS REPEALED [EFFECTIVE JULY
17 1, 2017]. Sec. 26: The registration of a recreational vehicle registered
18 without payment of the tax imposed by this chapter is void. The bureau
19 shall take possession of the registration certificate, license plate, and
20 other evidence of registration until the owner pays the delinquent taxes
21 and an additional fee of ten dollars (\$10) to compensate the bureau for
22 performing the additional duties.

23 SECTION 79. IC 6-6-5.1-27 IS REPEALED [EFFECTIVE JULY
24 1, 2017]. Sec. 27: In the administration and collection of the taxes
25 imposed by this chapter, the bureau may contract with a collection
26 agency that is authorized to collect and receive property taxes on behalf
27 of the county treasurer. A collection agency with which the bureau
28 contracts may collect on behalf of the bureau the taxes imposed by this
29 chapter and the registration fees and charges as the bureau directs. A
30 collection agency that contracts with the bureau under this section shall
31 comply with the requirements concerning the collection of property
32 taxes on behalf of county treasurers and other requirements, including
33 the posting of a bond, as may be established by the bureau.

34 SECTION 80. IC 6-6-5.1-29 IS REPEALED [EFFECTIVE JULY
35 1, 2017]. Sec. 29: In the administration and collection of the tax
36 imposed by this chapter, the bureau may coordinate and consolidate the
37 collection of the taxes imposed on all recreational vehicles and truck
38 campers owned by a taxpayer following procedures the bureau
39 considers reasonable and feasible, including the revocation of all
40 registrations of recreational vehicles registered by the owner if the
41 owner willfully fails and refuses to pay the tax imposed by this chapter.
42 Upon a revocation of registration, the bureau shall notify the



1 department of state revenue of the name and address of the taxpayer.
 2 SECTION 81. IC 6-6-5.1-30 IS ADDED TO THE INDIANA CODE
 3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 4 1, 2017]: **Sec. 30. (a) The following provisions apply to the**
 5 **administration of this chapter:**

- 6 (1) IC 6-6-5-5.
- 7 (2) IC 6-6-5-5.2.
- 8 (3) IC 6-6-5-7.2.
- 9 (4) IC 6-6-5-7.4.
- 10 (5) IC 6-6-5-7.7.
- 11 (6) IC 6-6-5-13.
- 12 (7) IC 6-6-5-15.

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

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

20 SECTION 82. IC 6-6-5.5-0.5 IS ADDED TO THE INDIANA
 21 CODE AS A NEW SECTION TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2017]: **Sec. 0.5. This chapter does not apply**
 23 **to the following:**

- 24 (1) **Vehicles that are exempt from the payment of registration**
 25 **fees under IC 9-18-3-1 (before its expiration) or IC 9-18.1-9.**
- 26 (2) **Vehicles owned or otherwise held as inventory by a person**
 27 **licensed under IC 9-32.**

28 SECTION 83. IC 6-6-5.5-1, AS AMENDED BY P.L.198-2016,
 29 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2017]: **Sec. 1. (a) Unless defined in this section, terms used**
 31 **in this chapter have the meaning set forth in IC 9-18.1, the**
 32 **International Registration Plan, or in IC 6-6-5 (motor vehicle excise**
 33 **tax). Definitions set forth in the International Registration Plan, as**
 34 **applicable, prevail unless given a different meaning in this section or**
 35 **in rules adopted under authority of this chapter. The definitions in this**
 36 **section apply throughout this chapter.**

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

- 39 (1) **"Base revenue" means the minimum amount of commercial**
 40 **vehicle excise tax revenue that a taxing unit will receive in a year.**
- 41 (2) **"Commercial vehicle" means a vehicle to which the tax**
 42 **imposed by this chapter applies.**



- 1 (3) "Department" refers to the department of state revenue.
 2 (4) "Fleet" means one (1) or more apportionable vehicles.
 3 (5) "Indiana based" means a vehicle or fleet of vehicles that
 4 is base registered in Indiana under the terms of the
 5 International Registration Plan.
 6 (6) "In-state miles" means the total number of miles operated
 7 by a commercial vehicle or fleet of commercial vehicles in
 8 Indiana during the preceding year.
 9 (7) "Preceding year" means a period of twelve (12)
 10 consecutive months fixed by the department that shall be
 11 within the eighteen (18) months immediately preceding the
 12 commencement of the registration year for which
 13 proportional registration is sought.
 14 (8) "Semitrailer" has the meaning set forth in
 15 IC 9-13-2-164(a).
 16 (9) "Tractor" has the meaning set forth in IC 9-13-2-180.
 17 (10) "Trailer" has the meaning set forth in IC 9-13-2-184(a).
 18 (11) "Truck" has the meaning set forth in IC 9-13-2-188(a).
 19 (c) As used in this chapter, "commercial vehicle" means any of the
 20 following:
 21 (1) An Indiana based vehicle subject to apportioned registration
 22 under the International Registration Plan.
 23 (2) A vehicle subject to apportioned registration under the
 24 International Registration Plan and based and titled in a state
 25 other than Indiana subject to the conditions of the International
 26 Registration Plan.
 27 (3) A truck, road tractor, tractor, trailer, semitrailer, or
 28 truck-tractor subject to registration under IC 9-18 (before its
 29 expiration) or IC 9-18.1.
 30 (d) As used in this chapter, "declared gross weight" means the
 31 weight at which a vehicle is registered with:
 32 (1) the bureau; or
 33 (2) the department.
 34 (e) As used in this chapter, "department" means the department of
 35 state revenue.
 36 (f) As used in this chapter, "fleet" means one (1) or more
 37 apportionable vehicles.
 38 (g) As used in this chapter, "gross weight" means the total weight of
 39 a vehicle or combination of vehicles without load, plus the weight of
 40 any load on the vehicle or combination of vehicles.
 41 (h) As used in this chapter, "Indiana based" means a vehicle or fleet
 42 of vehicles that is base registered in Indiana under the terms of the



1 International Registration Plan:

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

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

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

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

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

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

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

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

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

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

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

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

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

31 as a condition of its operation on the public highways pursuant to the
32 motor vehicle registration laws of the state:

33 SECTION 84. IC 6-6-5.5-2 IS REPEALED [EFFECTIVE JULY 1,
34 2017]. Sec. 2: (a) Except as provided in subsection (b), this chapter
35 applies to all commercial vehicles:

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

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

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

40 (3) Vehicles assessed under IC 6-1.1-8:

41 (4) Buses subject to apportioned registration under the
42 International Registration Plan:



1 (5) Vehicles subject to taxation under IC 6-6-5:

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

4 (7) Vehicles owned or leased and operated by a volunteer fire
5 department (as defined in IC 36-8-12-2):

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

8 (A) meets the requirements of IC 16-3-1; and

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

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

14 (10) Farm wagons:

15 (11) A vehicle in the inventory of vehicles held for sale by a
16 manufacturer, distributor, or dealer in the course of business:

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

18 SECTION 85. IC 6-6-5.5-3, AS AMENDED BY P.L.293-2013(ts),
19 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2017]: Sec. 3. (a) ~~There is imposed an annual license~~ **The**
21 **commercial vehicle** excise tax upon commercial vehicles; which tax
22 ~~shall be in lieu of~~ **is imposed on the following vehicles in accordance**
23 **with this chapter:**

24 (1) **Trucks or tractors with a declared gross weight of more**
25 **than eleven thousand (11,000) pounds.**

26 (2) **Trailers with a declared gross weight of more than nine**
27 **thousand (9,000) pounds.**

28 (3) **Semitrailers.**

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

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

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

35 (c) Owners of commercial vehicles paying an apportioned
36 registration to the state under the International Registration Plan shall
37 pay an apportioned excise tax calculated by dividing in-state actual
38 miles by total fleet miles generated during the preceding year. If
39 in-state miles are estimated for purposes of proportional registration,
40 these miles are divided by total actual and estimated fleet miles.

41 (d) **The commercial vehicle excise** tax imposed by this chapter
42 is a listed tax and subject to the provisions of IC 6-8.1.



1 (d) (e) No commercial vehicle subject to taxation under this chapter
 2 shall be assessed as personal property for the purpose of the assessment
 3 and levy of personal property taxes or shall be subject to ad valorem
 4 taxes, whether or not such vehicle is in fact registered pursuant to the
 5 motor vehicle registration laws. No person shall be required to give
 6 proof of the payment of ad valorem property taxes as a condition to the
 7 registration of any vehicle that is subject to the tax imposed by this
 8 chapter. **The commercial vehicle excise tax imposed by this chapter**
 9 **is due and shall be paid each year at the time the vehicle is**
 10 **registered.**

11 SECTION 86. IC 6-6-5.5-7, AS AMENDED BY P.L.198-2016,
 12 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2017]: Sec. 7. (a) The ~~annual~~ **commercial vehicle** excise tax
 14 for a ~~commercial vehicle to which this chapter applies~~ will be
 15 determined by the department on or before October 1 of each year in
 16 accordance with the following formula:

17 STEP ONE: Determine the total amount of base revenue for all
 18 taxing units using the base revenue determined for each taxing
 19 unit under section 19 of this chapter.

20 STEP TWO: Determine the sum of registration fees paid and
 21 collected under IC 9-29-5 (before its expiration) or ~~IC 9-18.1-5~~
 22 **IC 9-18.1** to register the following ~~commercial vehicles in Indiana~~
 23 ~~under the following statutes~~ **vehicles to which this chapter**
 24 **applies** during the fiscal year that ends June 30 immediately
 25 preceding the calendar year for which the tax is first due and
 26 payable.

27 (A) ~~Commercial vehicles with a declared gross weight in~~
 28 ~~excess of eleven thousand (11,000) pounds; including trucks;~~
 29 ~~tractors not used with semitrailers; traction engines; and other~~
 30 ~~similar vehicles used for hauling purposes:~~

31 (B) ~~Tractors used with semitrailers:~~

32 (C) ~~Semitrailers used with tractors:~~

33 (D) ~~Trailers having a declared gross weight in excess of three~~
 34 ~~thousand (3,000) pounds:~~

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

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

40 (b) Except as otherwise provided in this chapter, the annual excise
 41 tax for commercial vehicles with a declared gross weight in excess of
 42 eleven thousand (11,000) pounds; including trucks; tractors not used



1 with **other than** semitrailers traction engines, and other similar
 2 vehicles used for hauling purposes; shall be is determined by
 3 multiplying the registration fee under IC 9-29-5-3.2 IC 9-29-5 (before
 4 its expiration) or IC 9-18.1-5-11(b) IC 9-18.1-5 by the tax factor
 5 determined in subsection (a).

6 (e) Except as otherwise provided in this chapter, the annual excise
 7 tax for tractors used with semitrailers shall be determined by
 8 multiplying the registration fee under IC 9-29-5-5 (before its
 9 expiration) or IC 9-18.1-5-9 by the tax factor determined in subsection
 10 (a):

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

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

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

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

25 SECTION 87. IC 6-6-5.5-8 IS REPEALED [EFFECTIVE JULY 1,
 26 2017]. Sec. 8: (a) Except as otherwise provided in this chapter, the
 27 excise tax imposed under this chapter upon commercial vehicles shall
 28 be payable for each registration year, by the owners thereof, in respect
 29 to vehicles required to be registered for such registration year as
 30 provided in the motor vehicle laws of Indiana and the International
 31 Registration Plan. Except as provided in section 9 of this chapter, the
 32 excise tax shall be due on or before the regular annual registration date
 33 in each year in which the owner is required under the motor vehicle
 34 registration laws of Indiana or the terms of the International
 35 Registration Plan to register vehicles and the excise tax shall be paid
 36 at the time the vehicle is registered by the owner. The payment of the
 37 excise tax imposed by this chapter shall be a condition of the right to
 38 register or reregister the vehicle and shall be in addition to all other
 39 conditions prescribed by law:

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

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1 SECTION 88. IC 6-6-5.5-9 IS REPEALED [EFFECTIVE JULY 1,
 2 2017]. Sec. 9: (a) The excise tax on a semitrailer that is registered on
 3 a permanent basis shall be due on or before the regular date each year
 4 in which the owner is required to renew such registration under the
 5 terms of the International Registration Plan or under rules adopted by
 6 the bureau under IC 9-18-10-3. The excise tax shall be paid at the time
 7 the registration is renewed by the owner. The payment of the excise tax
 8 imposed by this chapter shall be a condition of the right to renew the
 9 permanent registration and shall be in addition to all other conditions
 10 prescribed by law.

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

14 SECTION 89. IC 6-6-5.5-11 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. In administering
 16 this chapter, the bureau shall follow the procedures set forth in
 17 IC 6-6-5-8; IC 6-6-5-13 and IC 6-6-5-15.

18 SECTION 90. IC 6-6-5.5-17, AS AMENDED BY P.L.198-2016,
 19 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2017]: Sec. 17. (a) The department shall promptly deposit all
 21 amounts collected under section 3(b) 3(c) of this chapter into the
 22 commercial vehicle excise tax fund for distribution to the taxing units
 23 (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed
 24 to the taxing units of Indiana each year is determined under section 19
 25 of this chapter.

26 (b) The bureau of motor vehicles shall promptly deposit all amounts
 27 collected under this chapter into the commercial vehicle excise tax
 28 fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of
 29 Indiana. The amount to be distributed to the taxing units of Indiana
 30 each year is determined under section 19 of this chapter.

31 (c) A contractor providing:

32 (1) full service under IC 9-14.1-3-1; or

33 (2) partial services under IC 9-14.1-3-2;

34 shall remit the amount of commercial vehicle excise tax collected each
 35 week to the bureau of motor vehicles for deposit into the commercial
 36 vehicle excise tax fund.

37 (d) The bureau may impose a service charge of one dollar and
 38 seventy cents (\$1.70) for each excise tax collection made under this
 39 chapter. The service charge shall be deposited in the bureau of motor
 40 vehicles commission fund.

41 SECTION 91. IC 6-6-11-11 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11. The boat excise tax



1 due under section 10 of this chapter is reduced by ten percent (10%) for
 2 each year since the year the boat was manufactured, but not to exceed
 3 fifty percent (50%). The reduced excise tax liability shall be rounded
 4 upward to the next full dollar amount. However, the boat excise tax due
 5 for a year may not be reduced to less than six dollars (\$6) for a Class
 6 ~~2 through Class 14 boats~~ boat or two dollars (\$2) for a Class 1 boat.

7 SECTION 92. IC 6-6-11-13, AS AMENDED BY P.L.198-2016,
 8 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2017]: Sec. 13. A boat owner shall pay:

- 10 (1) the boat excise tax;
 11 (2) the department of natural resources fee imposed by section
 12 12(a) of this chapter;
 13 (3) the lake and river enhancement fee imposed by section 12(b)
 14 of this chapter; and
 15 (4) if:
 16 (A) the motorboat is legally registered in another state; and
 17 (B) the boat owner pays:
 18 (i) the excise tax and fees under subdivisions (1), (2), and
 19 (3); and
 20 (ii) the two dollar (\$2) fee imposed by IC 9-31-3-2;

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

27 SECTION 93. IC 6-6-11-14, AS AMENDED BY P.L.219-2014,
 28 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2017]: Sec. 14. (a) For a boat which has been acquired, or
 30 brought into Indiana, or for any other reason becomes subject to the
 31 excise tax after the regular annual tax payment date in the boating year
 32 on or before which the owner is required to pay the tax on boats under
 33 this chapter, the tax imposed by this chapter shall become due and
 34 payable no later than:

- 35 (1) the thirty-second day after the boat is operated in Indiana, if
 36 the boat is registered in Indiana;
 37 (2) except as provided in subdivision (3), the twenty-second
 38 consecutive day during the boating year that the boat is:
 39 (A) stored in Indiana; or
 40 (B) operated, used, or docked in Indiana waters if the boat is
 41 registered outside Indiana; or
 42 (3) the one hundred eighty-first day that the motorboat (as defined



1 by IC 9-13-2-103.5) is docked on the Indiana part of Lake
2 Michigan if the motorboat is registered outside Indiana.

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

8 SECTION 94. IC 6-6-11-15 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. For a boat which is
10 acquired, or brought into Indiana, or for any other reason becomes
11 subject to taxation under this chapter ~~after January 1 of a~~ **during the**
12 **middle of the current** boating year, the owner may pay the fees and
13 the excise tax due on the boat as provided in this chapter and any
14 excise tax due on the boat for the remainder of the boating year and
15 simultaneously pay the fees and the excise tax due for the following
16 boating year.

17 SECTION 95. IC 6-6-11-16 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) Except as
19 provided in sections 11 and 19 of this chapter, a reduction in the excise
20 tax is not allowed to Indiana residents if the boat was owned by the
21 person on or before the person's tax payment date.

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

25 SECTION 96. IC 6-6-11-17, AS AMENDED BY P.L.198-2016,
26 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2017]: Sec. 17. (a) ~~Every~~ **The** owner of a boat who sells **or**
28 **otherwise disposes of** the boat in a year in which the boat owner has
29 paid the ~~excise tax~~ **imposed by this chapter** is entitled to receive a
30 credit equal to the remainder of:

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

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

37 STEP TWO: Multiply the STEP ONE amount by ~~one-twelfthth~~
38 ~~(1/12)~~.

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

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



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

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

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

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

24 SECTION 97. IC 6-6-11-17.5 IS ADDED TO THE INDIANA
 25 CODE AS A NEW SECTION TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2017]: **Sec. 17.5. (a) To claim a credit or**
 27 **refund, or both, a person must provide a sworn statement to the**
 28 **bureau that the person is entitled to the credit or refund, or both,**
 29 **claimed by the person.**

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

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



1 SECTION 98. IC 6-6-11-18 IS REPEALED [EFFECTIVE JULY 1,
2 2017]. Sec. 18: (a) Every owner of a boat that:

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

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

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

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

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

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

15 (3) The tax payment form for the boat.

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

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

24 SECTION 99. IC 6-6-11-19 IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 19. If the name of the
26 owner of a boat is legally changed and the change has caused a change
27 in the owner's annual tax payment date, the excise tax liability of the
28 owner shall be adjusted as follows:

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

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

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

39 (2) If the name change requires the owner to pay the excise tax
40 later than the owner would have been required to pay if there had
41 been no name change, the boat is subject to excise tax for the
42 period between the month in which the owner would have been



1 required to pay if there had been no name change and the new tax
 2 payment month. The **amount of the tax is the product of: equal**
 3 **to the amount determined under STEP FOUR of the following**
 4 **formula:**

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

9 **STEP TWO: Multiply:**

10 (i) the STEP ONE result; by

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

12 (A) ~~ten percent (10%)~~ of **STEP THREE: Determine the**
 13 **owner's excise tax liability computed as of the time the owner**
 14 **would have been required to pay the excise tax if there had**
 15 **been no name change. multiplied by**

16 (B) **the number of full calendar months between the month in**
 17 **which the owner would have been required to pay if there had**
 18 **been no name change and the owner's new tax payment month.**

19 **STEP FOUR: Multiply:**

20 (i) the STEP TWO result; by

21 (ii) the STEP THREE result.

22 SECTION 100. IC 6-8.1-1-1, AS AMENDED BY THE
 23 TECHNICAL CORRECTIONS BILL OF THE 2017 GENERAL
 24 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JANUARY 1, 2017 (RETROACTIVE)]: Sec. 1. "Listed taxes" or
 26 "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through
 27 IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat
 28 wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8);
 29 the type II gambling game excise tax (IC 4-36-9); the gross income tax
 30 (IC 6-2.1) (repealed); the utility receipts and utility services use taxes
 31 (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted
 32 gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8)
 33 (repealed); the county adjusted gross income tax (IC 6-3.5-1.1)
 34 (repealed); the county option income tax (IC 6-3.5-6) (repealed); the
 35 county economic development income tax (IC 6-3.5-7) (repealed); the
 36 local income tax (IC 6-3.6); the auto rental excise tax (IC 6-6-9); the
 37 financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the
 38 special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a
 39 motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3;
 40 the motor vehicle excise tax (IC 6-6-5); the aviation fuel excise tax
 41 (IC 6-6-13); the commercial vehicle excise tax (IC 6-6-5.5); the excise
 42 tax imposed on recreational vehicles and truck campers (IC 6-6-5.1);



1 the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the cigarette
 2 tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax
 3 (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax
 4 (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum
 5 severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the
 6 various food and beverage taxes (IC 6-9); the county admissions tax
 7 (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the
 8 penalties assessed for oversize vehicles (IC 9-20-3 and ~~IC 9-30~~;
 9 ~~IC 9-20-18~~); the fees and penalties assessed for overweight vehicles
 10 (IC 9-20-4 and ~~IC 9-30~~; ~~IC 9-20-18~~); and any other tax or fee that the
 11 department is required to collect or administer.

12 SECTION 101. IC 6-8.1-3-1, AS AMENDED BY P.L.91-2006,
 13 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2017]: Sec. 1. (a) The department has the primary
 15 responsibility for the administration, collection, and enforcement of the
 16 listed taxes. In carrying out that responsibility, the department may
 17 exercise all the powers conferred on it under this article in respect to
 18 any of those taxes.

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

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

31 SECTION 102. IC 6-8.1-5-2, AS AMENDED BY P.L.198-2016,
 32 SECTION 58, AND AS AMENDED BY P.L.197-2016, SECTION 76,
 33 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 34 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as otherwise
 35 provided in this section, the department may not issue a proposed
 36 assessment under section 1 of this chapter more than three (3) years
 37 after the latest of the date the return is filed, or either of the following:

38 (1) The due date of the return.

39 (2) In the case of a return filed for the state gross retail or use tax,
 40 the gasoline tax, the special fuel tax, the motor carrier fuel tax, the
 41 oil inspection fee, or the petroleum severance tax, the end of the
 42 calendar year which contains the taxable period for which the



- 1 return is filed.
- 2 (b) If a person files a *return for the* utility receipts tax ~~return~~
 3 (IC 6-2.3), ~~an~~ adjusted gross income tax (IC 6-3), supplemental net
 4 income tax (IC 6-3-8) (repealed), county adjusted gross income tax
 5 (IC 6-3.5-1.1) (repealed), county option income tax (IC 6-3.5-6)
 6 (repealed), *local income tax* (IC 6-3.6), or financial institutions tax
 7 (IC 6-5.5) ~~return~~ that understates the person's income, as that term is
 8 defined in the particular income tax law, by at least twenty-five percent
 9 (25%), the proposed assessment limitation is six (6) years instead of the
 10 three (3) years provided in subsection (a).
- 11 (c) In the case of the ~~motor~~ vehicle excise tax (IC 6-6-5), the tax
 12 shall be assessed as provided in ~~IC 6-6-5-5 and IC 6-6-5-6~~ **IC 6-6-5**
 13 and shall include the penalties and interest due on all listed taxes not
 14 paid by the due date. A person that fails to properly register a vehicle
 15 as required by IC 9-18 (*before its expiration*) or *IC 9-18.1* and pay the
 16 tax due under IC 6-6-5 is considered to have failed to file a return for
 17 purposes of this article.
- 18 (d) In the case of the commercial vehicle excise tax imposed under
 19 IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall
 20 include the penalties and interest due on all listed taxes not paid by the
 21 due date. A person that fails to properly register a commercial vehicle
 22 as required by IC 9-18 (*before its expiration*) or *IC 9-18.1* and pay the
 23 tax due under IC 6-6-5.5 is considered to have failed to file a return for
 24 purposes of this article.
- 25 (e) In the case of the excise tax imposed on recreational vehicles
 26 and truck campers under IC 6-6-5.1, the tax shall be assessed as
 27 provided in IC 6-6-5.1 and must include the penalties and interest due
 28 on all listed taxes not paid by the due date. A person ~~who~~ *that* fails to
 29 properly register a recreational vehicle as required by IC 9-18 (*before*
 30 *its expiration*) or *IC 9-18.1* and pay the tax due under IC 6-6-5.1 is
 31 considered to have failed to file a return for purposes of this article. A
 32 person ~~who~~ *that* fails to pay the tax due under IC 6-6-5.1 on a truck
 33 camper is considered to have failed to file a return for purposes of this
 34 article.
- 35 (f) If a person files a fraudulent, unsigned, or substantially blank
 36 return, or if a person does not file a return, there is no time limit within
 37 which the department must issue its proposed assessment.
- 38 (g) If any part of a listed tax has been erroneously refunded by the
 39 department, the erroneous refund may be recovered through the
 40 assessment procedures established in this chapter. An assessment
 41 issued for an erroneous refund must be issued:
 42 (1) within two (2) years after making the refund; or



- 1 (2) within five (5) years after making the refund if the refund was
 2 induced by fraud or misrepresentation.
- 3 (h) If, before the end of the time within which the department may
 4 make an assessment, the department and the person agree to extend
 5 that assessment ~~time~~ period, the period may be extended according to
 6 the terms of a written agreement signed by both the department and the
 7 person. The agreement must contain:
- 8 (1) the date to which the extension is made; and
 9 (2) a statement that the person agrees to preserve the person's
 10 records until the extension terminates.
- 11 The department and a person may agree to more than one (1) extension
 12 under this subsection.
- 13 (i) If a taxpayer's federal taxable income, federal adjusted gross
 14 income, or federal income tax liability for a taxable year is modified
 15 due to a modification as provided under IC 6-3-4-6(c) and
 16 IC 6-3-4-6(d) (for the adjusted gross income tax), or a modification or
 17 alteration as provided under IC 6-5.5-6-6(c) and IC 6-5.5-6-6(e) (for
 18 the financial institutions tax), then the date by which the department
 19 must issue a proposed assessment under section 1 of this chapter for
 20 tax imposed under IC 6-3 is extended to six (6) months after the date
 21 on which the notice of modification is filed with the department by the
 22 taxpayer.
- 23 SECTION 103. IC 6-8.1-7-1, AS AMENDED BY P.L.242-2015,
 24 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2017]: Sec. 1. (a) This subsection does not apply to the
 26 disclosure of information concerning a conviction on a tax evasion
 27 charge. Unless in accordance with a judicial order or as otherwise
 28 provided in this chapter, the department, its employees, former
 29 employees, counsel, agents, or any other person may not divulge the
 30 amount of tax paid by any taxpayer, terms of a settlement agreement
 31 executed between a taxpayer and the department, investigation records,
 32 investigation reports, or any other information disclosed by the reports
 33 filed under the provisions of the law relating to any of the listed taxes,
 34 including required information derived from a federal return, except to:
- 35 (1) members and employees of the department;
 36 (2) the governor;
 37 (3) a member of the general assembly or an employee of the
 38 house of representatives or the senate when acting on behalf of a
 39 taxpayer located in the member's legislative district who has
 40 provided sufficient information to the member or employee for
 41 the department to determine that the member or employee is
 42 acting on behalf of the taxpayer;



1 (4) the attorney general or any other legal representative of the
2 state in any action in respect to the amount of tax due under the
3 provisions of the law relating to any of the listed taxes; or

4 (5) any authorized officers of the United States;

5 when it is agreed that the information is to be confidential and to be
6 used solely for official purposes.

7 (b) The information described in subsection (a) may be revealed
8 upon the receipt of a certified request of any designated officer of the
9 state tax department of any other state, district, territory, or possession
10 of the United States when:

11 (1) the state, district, territory, or possession permits the exchange
12 of like information with the taxing officials of the state; and

13 (2) it is agreed that the information is to be confidential and to be
14 used solely for tax collection purposes.

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

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

38 (e) The information described in subsection (a) relating to reports
39 submitted under IC 6-6-1.1-502 concerning the number of gallons of
40 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of
41 gallons of special fuel sold by a supplier and the number of gallons of
42 special fuel exported by a licensed exporter or imported by a licensed



1 transporter may be released by the commissioner upon receipt of a
2 written request for the information.

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

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

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

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

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

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

22 (j) All information relating to the delinquency or evasion of the
23 ~~motor~~ vehicle excise tax may be disclosed to the bureau of motor
24 vehicles in Indiana and may be disclosed to another state, if the
25 information is disclosed for the purpose of the enforcement and
26 collection of the taxes imposed by IC6-6-5.

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

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

38 (m) All information relating to the delinquency or evasion of the
39 excise taxes imposed on recreational vehicles and truck campers that
40 are payable to the bureau of motor vehicles in Indiana may be disclosed
41 to the bureau and may be disclosed to another state if the information
42 is disclosed for the purpose of the enforcement and collection of the



- 1 taxes imposed by IC 6-6-5.1.
- 2 (n) This section does not apply to:
- 3 (1) the beer excise tax, including brand and packaged type
- 4 (IC 7.1-4-2);
- 5 (2) the liquor excise tax (IC 7.1-4-3);
- 6 (3) the wine excise tax (IC 7.1-4-4);
- 7 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 8 (5) the malt excise tax (IC 7.1-4-5);
- 9 (6) the ~~motor~~ vehicle excise tax (IC 6-6-5);
- 10 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- 11 (8) the fees under IC 13-23.
- 12 (o) The name and business address of retail merchants within each
- 13 county that sell tobacco products may be released to the division of
- 14 mental health and addiction and the alcohol and tobacco commission
- 15 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.
- 16 (p) The name and business address of a person licensed by the
- 17 department under IC 6-6 or IC 6-7 may be released for the purpose of
- 18 reporting the status of the person's license.
- 19 (q) The department may release information concerning total
- 20 incremental tax amounts under:
- 21 (1) IC 5-28-26;
- 22 (2) IC 36-7-13;
- 23 (3) IC 36-7-26;
- 24 (4) IC 36-7-27;
- 25 (5) IC 36-7-31;
- 26 (6) IC 36-7-31.3; or
- 27 (7) any other statute providing for the calculation of incremental
- 28 state taxes that will be distributed to or retained by a political
- 29 subdivision or other entity;
- 30 to the fiscal officer of the political subdivision or other entity that
- 31 established the district or area from which the incremental taxes were
- 32 received if that fiscal officer enters into an agreement with the
- 33 department specifying that the political subdivision or other entity will
- 34 use the information solely for official purposes.
- 35 (r) The department may release the information as required in
- 36 IC 6-8.1-3-7.1 concerning:
- 37 (1) an innkeeper's tax, a food and beverage tax, or an admissions
- 38 tax under IC 6-9;
- 39 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
- 40 (3) the covered taxes allocated to a professional sports
- 41 development area fund, sports and convention facilities operating
- 42 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.



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

7 SECTION 104. IC 6-8.1-9-1, AS AMENDED BY P.L.242-2015,
 8 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2017]: Sec. 1. (a) If a person has paid more tax than the
 10 person determines is legally due for a particular taxable period, the
 11 person may file a claim for a refund with the department. Except as
 12 provided in subsections (j) and (k), in order to obtain the refund, the
 13 person must file the claim with the department within three (3) years
 14 after the latter of the following:

- 15 (1) The due date of the return.
 16 (2) The date of payment.

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

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

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

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



- 1 department shall:
- 2 (1) set the hearing at the department's earliest convenient time;
- 3 and
- 4 (2) notify the person by United States mail of the time, date, and
- 5 location of the hearing.
- 6 (e) The department may hold the hearing at the location of its choice
- 7 within Indiana if that location complies with IC 6-8.1-3-8.5.
- 8 (f) After conducting a hearing on a protest, or after making a
- 9 decision on a protest when no hearing is requested, the department
- 10 shall issue a memorandum of decision or order denying a refund and
- 11 shall send a copy of the decision through the United States mail to the
- 12 person ~~who~~ **that** filed the protest. If the department allows the full
- 13 amount of the refund claim, a warrant for the payment of the claim is
- 14 sufficient notice of the decision. The department may continue the
- 15 hearing until a later date if the taxpayer presents additional information
- 16 at the hearing or the taxpayer requests an opportunity to present
- 17 additional information after the hearing.
- 18 (g) A person that disagrees with any part of the department's
- 19 decision in a memorandum of decision or order denying a refund may
- 20 request a rehearing not more than thirty (30) days after the date on
- 21 which the memorandum of decision or order denying a refund is issued
- 22 by the department. The department shall consider the request and may
- 23 grant the rehearing if the department reasonably believes that a
- 24 rehearing would be in the best interests of the taxpayer and the state.
- 25 (h) If the person disagrees with any part of the department's
- 26 decision, the person may appeal the decision, regardless of whether or
- 27 not the person protested the tax payment or whether or not the person
- 28 has accepted a refund. The person must file the appeal with the tax
- 29 court. The tax court does not have jurisdiction to hear a refund appeal
- 30 if:
- 31 (1) the appeal is filed more than ninety (90) days after the later of
- 32 the dates on which:
- 33 (A) the memorandum of decision or order denying a refund is
- 34 issued by the department, if the person does not make a timely
- 35 request for a rehearing under subsection (g) on the letter of
- 36 findings; or
- 37 (B) the department issues a denial of the person's timely
- 38 request for a rehearing under subsection (g) on the
- 39 memorandum of decision or order denying a refund; or
- 40 (2) the appeal is filed both before the decision is issued and
- 41 before the one hundred eighty-first day after the date the person
- 42 files the claim for a refund with the department.



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

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

13 (j) If a taxpayer's federal taxable income, federal adjusted gross
 14 income, or federal income tax liability for a taxable year is modified by
 15 the Internal Revenue Service, and the modification would result in a
 16 reduction of the tax legally due, the due date by which the taxpayer
 17 must file a claim for refund with the department is the later of:

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

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

30 SECTION 105. IC 6-8.1-9-3, AS AMENDED BY P.L.111-2006,
 31 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2017]: Sec. 3. This chapter does not apply to refund claims
 33 made for gasoline taxes under IC 6-6-1.1, special fuel taxes under
 34 IC 6-6-2.5, or the ~~motor~~ vehicle excise tax (excluding interest and
 35 penalties) under IC 6-6-5.

36 SECTION 106. IC 8-14-8-4, AS AMENDED BY P.L.146-2016,
 37 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2017]: Sec. 4. (a) A qualified county which:

- 39 (1) has adopted the county ~~motor~~ vehicle excise ~~surtax tax~~ under
 40 IC 6-3.5-4 and the county wheel tax under IC 6-3.5-5;
- 41 (2) is imposing the county ~~motor~~ vehicle excise ~~surtax tax~~ at:
 - 42 (A) the maximum allowable rate, if the qualified county sets



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

11 (b) The application must include, at a minimum:
 12 (1) a map depicting all roads and streets in the system of the
 13 applicant; and
 14 (2) a copy of that county's proposed program of work covering the
 15 current and the immediately following calendar year.

16 SECTION 107. IC 8-14-9-10 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) Subject to the
 18 limitations imposed by this section, the local county road and bridge
 19 board may issue bonds in the name of the qualified county for the
 20 benefit of the local county road and bridge district. The bonds shall be
 21 issued for the purpose of raising money to acquire lands or
 22 rights-of-way, and to pay for any capital improvement, necessary for
 23 the construction, reconstruction, or operation of roads or bridges, or
 24 both, within the district. The local county road and bridge board may
 25 appropriate the proceeds of the bonds.

26 (b) The amount of bonds to be issued may not exceed the estimated
 27 cost of:
 28 (1) all lands and rights-of-way to be acquired;
 29 (2) capital improvements;
 30 (3) supervision and inspection fees during the period of
 31 construction or reconstruction;
 32 (4) programming, planning, and designing the capital
 33 improvements; and
 34 (5) all necessary expenses, including publication of notices,
 35 engineering fees, architectural fees, and legal fees, incurred in
 36 acquiring property, letting contracts, and selling bonds for the
 37 project.

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



- 1 as determined under IC 36-1-15.
- 2 (c) The local county road and bridge board may issue bonds under
3 this chapter only if the issuance of those bonds has been approved by:
4 (1) the county council of the qualified county; and
5 (2) the department of local government finance as required by
6 IC 6-1.1-18.5-8.
- 7 (d) A local county road and bridge board may issue bonds under this
8 chapter only if:
9 (1) the county ~~motor~~ vehicle excise ~~surtax tax~~ (IC 6-3.5-4) and
10 the county wheel tax (IC 6-3.5-5) are in effect in the county in
11 which the local county road and bridge district is located;
12 (2) the county ~~motor~~ vehicle excise ~~surtax tax~~ is being imposed
13 at the maximum allowable rate; and
14 (3) the county in which the local county road and bridge district
15 is located has not obtained a loan under IC 8-14-8.
- 16 (e) No bonds may be issued under this section after June 30, 1984.
- 17 SECTION 108. IC 8-14-9-13 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. For the purpose of
19 raising money to pay bonds issued under section 10 of this chapter as
20 the bonds severally mature, and to pay all interest accruing on the
21 bonds, the county council of a qualified county may, notwithstanding
22 IC 8-18-8-5, impose a special tax on all real and personal property
23 located within the local county road and bridge district. However, the
24 county council may only impose a tax under this section for a particular
25 budget year to the extent that the estimated revenues that the county
26 will receive from the county ~~motor~~ vehicle excise ~~surtax tax~~ and the
27 county wheel tax during that budget year will be insufficient to pay the
28 principal and interest coming due on those bonds during that budget
29 year. The special tax constitutes the amount of benefits to the property
30 which result from carrying out a project under this chapter.
- 31 SECTION 109. IC 8-14-9-14 IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) A separate fund
33 known as the local county road and bridge district bond fund is created
34 for deposit of the following monies:
35 (1) revenues collected from the tax imposed under this chapter;
36 (2) any appropriation made under section 16 of this chapter; and
37 (3) any proceeds remaining from the sale of bonds after payment
38 of all costs and expenses described in section 10(b) of this
39 chapter.
- 40 In addition, if there are any outstanding bonds issued under this
41 chapter, then revenues received by the county from the county ~~motor~~
42 vehicle excise ~~surtax tax~~ and the county wheel tax shall,



1 notwithstanding IC 6-3.5-4-13 and IC 6-3.5-5-15, be deposited in the
 2 local county road and bridge district bond fund. However, this
 3 subsection does not apply to county ~~motor~~ vehicle excise ~~surtax~~ **tax**
 4 and county wheel tax revenues which are to be distributed under
 5 IC 6-3.5-4-13 and IC 6-3.5-5-15 to cities and towns located in the
 6 county.

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

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

13 SECTION 110. IC 8-18-8-5, AS AMENDED BY P.L.197-2016,
 14 SECTION 83, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2017]: Sec. 5. All expenses incurred in the maintenance of
 16 county highways shall first be paid out of funds from the gasoline tax,
 17 special fuel tax, and the motor vehicle registration fees that are paid to
 18 the counties by the state. In addition, a county may use funds derived
 19 from the:

- 20 (1) county ~~motor~~ vehicle excise ~~surtax~~; **tax**;
- 21 (2) county wheel tax;
- 22 (3) local income tax (IC 6-3.6);
- 23 (4) riverboat admission tax (IC 4-33-12);
- 24 (5) riverboat wagering tax (IC 4-33-13); or
- 25 (6) property taxes and miscellaneous revenue deposited in the
 26 county general fund.

27 SECTION 111. IC 8-18-22-6, AS AMENDED BY P.L.197-2016,
 28 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2017]: Sec. 6. (a) Except as provided in subsection (b), the
 30 county fiscal body may pledge revenues for the payment of principal
 31 and interest on the bonds and for other purposes under the ordinance
 32 as provided by IC 5-1-14-4, including revenues from the following
 33 sources:

- 34 (1) The motor vehicle highway account.
- 35 (2) The local road and street account.
- 36 (3) The county ~~motor~~ vehicle excise ~~surtax~~. **tax**.
- 37 (4) The county wheel tax.
- 38 (5) The local income tax (IC 6-3.6).
- 39 (6) Assessments.
- 40 (7) Any other unappropriated or unencumbered money.

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



- 1 following:
- 2 (1) IC 8-16-3.
- 3 (2) IC 8-16-3.1.
- 4 (c) If the county fiscal body has pledged revenues from the local
- 5 income tax as set forth in subsection (a), the local income tax council
- 6 (as defined in IC 6-3.6-2-12) may covenant that the council will not
- 7 repeal or modify the tax in a manner that would adversely affect owners
- 8 of outstanding bonds issued under this chapter. The local income tax
- 9 council may make the covenant by adopting an ordinance using
- 10 procedures described in IC 6-3.6-3.
- 11 SECTION 112. IC 9-13-2-6.1, AS ADDED BY P.L.82-2015,
- 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 13 JULY 1, 2017]: Sec. 6.1. **Subject to IC 9-19-7-2.7**, "autocycle" means
- 14 a three (3) wheeled motor vehicle in which the operator and passenger
- 15 ride in a completely or partially enclosed seating area that is equipped
- 16 with:
- 17 (1) a rollcage or roll hoops;
- 18 (2) safety belts for each occupant; and
- 19 (3) antilock brakes;
- 20 and is designed to be controlled with a steering wheel and pedals.
- 21 SECTION 113. IC 9-13-2-17, AS AMENDED BY P.L.198-2016,
- 22 SECTION 85, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 23 JULY 1, 2017]: Sec. 17. "Bus" means a motor vehicle that is:
- 24 (1) designed for carrying more than ~~ten (10)~~ **nine (9)** passengers,
- 25 ~~exclusive of including~~ the driver; and
- 26 (2) used to transport passengers.
- 27 SECTION 114. IC 9-13-2-60, AS AMENDED BY P.L.86-2010,
- 28 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 29 JULY 1, 2017]: Sec. 60. ~~(a)~~ "Farm wagon" means any of the following:
- 30 (1) A wagon, other than an implement of agriculture, that is used
- 31 primarily for transporting farm products and farm supplies in
- 32 connection with a farming operation.
- 33 (2) A three (3), four (4), or six (6) wheeled **farming or**
- 34 **construction related** motor vehicle: ~~with a folding hitch on the~~
- 35 ~~front of the motor vehicle;~~
- 36 **(A) capable of cross country travel:**
- 37 **(i) without the benefit of a road; and**
- 38 **(ii) on or immediately over land, water, snow, ice, marsh,**
- 39 **swampland, or other natural terrain;**
- 40 **(B) manufactured with seating for not more than four (4)**
- 41 **individuals; and**
- 42 **(C) that is used primarily for farming or construction**



1 **related purposes, including:**

2 ~~(A) (i) to transport the transportation of~~ an individual from
 3 one (1) farm field to another, whether or not the motor
 4 vehicle is operated on a highway in order to reach the other
 5 farm field;

6 ~~(B) (ii) for the transportation of an individual upon farm~~
 7 premises; or

8 ~~(C) (iii) for both purposes set forth in clauses (A) and (B):~~
 9 **hauling building materials.**

10 ~~(3) A three (3), four (4), or six (6) wheeled construction related~~
 11 ~~motor vehicle; capable of cross-country travel:~~

12 ~~(A) without the benefit of a road; and~~

13 ~~(B) on or immediately over land; water; snow; ice; marsh;~~
 14 ~~swampland; or other natural terrain;~~

15 ~~that is used primarily for construction related purposes; including~~
 16 ~~hauling building materials.~~

17 ~~(b) The term includes a motor vehicle described in subsection (a)(2)~~
 18 ~~that is used for the incidental transportation of farm supplies or farm~~
 19 ~~implements at the same time it is used for the transportation of an~~
 20 ~~individual.~~

21 SECTION 115. IC 9-13-2-133, AS AMENDED BY P.L.198-2016,
 22 SECTION 151, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2017]: Sec. 133. (a) "Private bus" means a
 24 motor vehicle that is:

25 (1) designed to transport more than ~~fourteen (14)~~ **thirteen (13)**
 26 passengers, **including the driver**; and

27 (2) used by any of the following:

28 (A) A religious, fraternal, charitable, or benevolent
 29 organization.

30 (B) A nonprofit youth organization.

31 (C) A public or private postsecondary educational institution.

32 (b) The term includes:

33 (1) the chassis;

34 (2) the body; or

35 (3) both the body and the chassis;

36 of the vehicle.

37 (c) The term does not include the following:

38 (1) A school bus.

39 (2) A for-hire bus.

40 SECTION 116. IC 9-13-2-196, AS AMENDED BY P.L.198-2016,
 41 SECTION 176, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2017]: Sec. 196. (a) "Vehicle" means, except



1 as otherwise provided in this section, a device in, upon, or by which a
 2 person or property is, or may be, transported or drawn upon a highway.

3 The term does not include the following:

- 4 (1) A device moved by human power.
- 5 (2) A device that runs only on rails or tracks.
- 6 (3) A wheelchair.

7 (b) For purposes of IC 9-17, the term includes the following:

- 8 (1) Off-road vehicles.
- 9 (2) Manufactured homes or mobile homes that are:
 - 10 (A) personal property not held for resale; and
 - 11 (B) not attached to real estate by a permanent foundation.
- 12 (3) Watercraft.

13 (c) For purposes of IC 9-22 and IC 9-32, the term refers to a vehicle
 14 of a type that must be registered under IC 9-18-2 (before its expiration)
 15 or IC 9-18.1, other than an off-road vehicle or a snowmobile under
 16 IC 9-18-2.5 (before its expiration) or ~~IC 9-18-1-4~~. **IC 9-18.1-14.**

17 (d) For purposes of IC 9-30-5, IC 9-30-6, IC 9-30-8, and IC 9-30-9,
 18 the term means a device for transportation by land or air. The term does
 19 not include an electric personal assistive mobility device.

20 SECTION 117. IC 9-17-2-14.5, AS ADDED BY P.L.198-2016,
 21 SECTION 215, IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2017]: Sec. 14.5. (a) The bureau may:

- 23 (1) make investigations or require additional information; and
- 24 (2) reject an application or request;

25 if the bureau is not satisfied of the genuineness, regularity, or legality
 26 of an application or the truth of a statement in an application, or for any
 27 other reason.

28 (b) If the bureau is satisfied that the person applying for a certificate
 29 of title for a vehicle is the owner of the vehicle, the bureau shall issue
 30 a certificate of title for the vehicle after the person pays the applicable
 31 fee under subsection (c) or (d).

32 (c) The fee for a certificate of title for a vehicle other than a
 33 watercraft is fifteen dollars (\$15). Except as provided in subsection (e),
 34 the fee shall be distributed as follows:

- 35 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 36 (2) To the motor vehicle highway account as follows:
 - 37 (A) For a title issued before January 1, 2017, one dollar (\$1).
 - 38 (B) For a title issued after December 31, 2016, three dollars
 39 and twenty-five cents (\$3.25).
 - 40 (3) For a title issued before January 1, 2017, three dollars (\$3) to
 41 the highway, road and street fund.
 - 42 (4) Five dollars (\$5) to the crossroads 2000 fund.



- 1 (5) For a title issued before July 1, 2019; One dollar and
 2 twenty-five cents (\$1.25) to the integrated public safety
 3 communications fund.
 4 (6) To the commission fund as follows:
 5 (A) For a title issued before January 1, 2017, four dollars and
 6 twenty-five cents (\$4.25).
 7 (B) For a title issued after December 31, 2016, and before July
 8 1, 2019; five dollars (\$5).
 9 ~~(C) For a title issued after June 30, 2019; six dollars and~~
 10 ~~twenty-five cents (\$6.25).~~
 11 (d) The fee for a certificate of title for a watercraft is as follows:
 12 (1) For a certificate of title issued before January 1, 2017, fifteen
 13 dollars and fifty cents (\$15.50). The fee shall be distributed as
 14 follows:
 15 (A) Fifty cents (\$0.50) to the state motor vehicle technology
 16 fund.
 17 (B) Two dollars (\$2) to the crossroads 2000 fund.
 18 ~~(C) For a certificate of title issued before July 1, 2019, as~~
 19 ~~follows:~~
 20 ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the~~
 21 ~~integrated public safety communications fund.~~
 22 ~~(ii) (D) Four dollars and seventy-five cents (\$4.75) to the~~
 23 ~~commission fund.~~
 24 ~~(D) For a certificate of title issued after June 30, 2019; six~~
 25 ~~dollars (\$6) to the commission fund.~~
 26 (E) Seven dollars (\$7) to the department of natural resources.
 27 (2) For a certificate of title issued after December 31, 2016,
 28 fifteen dollars (\$15). The fee shall be distributed as follows:
 29 (A) Fifty cents (\$0.50) to the state motor vehicle technology
 30 fund.
 31 (B) Three dollars and twenty-five cents (\$3.25) to the motor
 32 vehicle highway account.
 33 (C) Five dollars (\$5) to the crossroads 2000 fund.
 34 ~~(D) For a title issued before July 1, 2019, as follows:~~
 35 ~~(i) (D) One dollar and twenty-five cents (\$1.25) to the~~
 36 ~~integrated public safety communications fund.~~
 37 ~~(ii) (E) Five dollars (\$5) to the commission fund.~~
 38 ~~(E) For a title issued after June 30, 2019; six dollars and~~
 39 ~~twenty-five cents (\$6.25) to the commission fund.~~
 40 (e) Fees paid by dealers under this section shall be deposited in the
 41 motor vehicle odometer fund.
 42 (f) The bureau shall deliver a certificate of title:



1 (1) to the person that owns the vehicle for which the certificate of
 2 title was issued, if no lien or encumbrance appears on the
 3 certificate of title; or

4 (2) if a lien or an encumbrance appears on the certificate of title,
 5 to the person that holds the lien or encumbrance as set forth in the
 6 application for the certificate of title.

7 SECTION 118. IC 9-17-2-14.7, AS ADDED BY P.L.198-2016,
 8 SECTION 216, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2017]: Sec. 14.7. (a) This section does not
 10 apply to a mobile home or a manufactured home.

11 (b) Except as provided in subsection (c), a person must apply for a
 12 certificate of title for a vehicle within forty-five (45) days after the date
 13 on which the person acquires the vehicle.

14 (c) A person that acquires a vehicle through a transfer on death
 15 conveyance under IC 9-17-3-9 must apply for a certificate of title for
 16 the vehicle within sixty (60) days after the date on which the person
 17 acquires the vehicle.

18 (d) A person that owns a vehicle and becomes an Indiana resident
 19 must apply for a certificate of title for the vehicle within sixty (60) days
 20 after the date on which the person becomes an Indiana resident.

21 (e) A person that violates this section with respect to a certificate of
 22 title for a vehicle other than a watercraft shall pay to the bureau an
 23 administrative penalty as follows:

24 (1) For a violation that occurs before January 1, 2017, an
 25 administrative penalty of twenty-one dollars and fifty cents
 26 (\$21.50). The administrative penalty shall be distributed as
 27 follows:

28 (A) Twenty-five cents (\$0.25) to the crossroads 2000 fund.

29 (B) Fifty cents (\$0.50) to the state motor vehicle technology
 30 fund.

31 (C) Three dollars (\$3) to the highway, road and street fund.

32 (D) Five dollars (\$5) to the motor vehicle highway account.

33 (E) One dollar and fifty cents (\$1.50) to the integrated public
 34 safety communications fund.

35 (F) Eleven dollars and twenty-five cents (\$11.25) to the
 36 commission fund.

37 (2) For a violation that occurs after December 31, 2016, ~~and~~
 38 ~~before July 1, 2019~~, an administrative penalty of thirty dollars
 39 (\$30). The administrative penalty shall be distributed as follows:

40 (A) One dollar and twenty-five cents (\$1.25) to the integrated
 41 public safety communications fund.

42 (B) Twenty-eight dollars and seventy-five cents (\$28.75) to the



- 1 commission fund.
- 2 ~~(3) For a violation that occurs after June 30, 2019, an~~
 3 ~~administrative penalty of thirty dollars (\$30) to be deposited in~~
 4 ~~the commission fund.~~
- 5 (f) A person that violates this section with respect to a certificate of
 6 title for a watercraft shall pay to the bureau an administrative penalty
 7 as follows:
- 8 (1) For a violation that occurs before January 1, 2017, an
 9 administrative penalty of twenty dollars (\$20). The administrative
 10 penalty shall be distributed as follows:
- 11 (A) Three dollars (\$3) to the crossroads 2000 fund.
 12 (B) Eight dollars (\$8) to the department of natural resources.
 13 (C) Nine dollars (\$9) to the commission fund.
- 14 (2) For a violation that occurs after December 31, 2016, an
 15 administrative penalty of thirty dollars (\$30). The administrative
 16 penalty shall be distributed as follows:
- 17 (A) Twenty-five cents (\$0.25) to the state police building
 18 account.
 19 (B) Two dollars and fifty cents (\$2.50) to the commission
 20 fund.
 21 (C) Twenty-seven dollars and twenty-five cents (\$27.25) to the
 22 department of natural resources.
- 23 SECTION 119. IC 9-17-3-2, AS AMENDED BY P.L.198-2016,
 24 SECTION 222, IS AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) If a certificate of title:
- 26 (1) is lost or stolen;
 27 (2) is mutilated;
 28 (3) is destroyed; or
 29 (4) becomes illegible;
- 30 the person that owns the vehicle or the legal representative or legal
 31 successor in interest of the person that owns the vehicle for which the
 32 certificate of title was issued, as shown by the records of the bureau,
 33 shall apply for and may obtain a duplicate certificate of title.
- 34 (b) To obtain a duplicate certificate of title under subsection (a), a
 35 person must:
- 36 (1) furnish information satisfactory to the bureau concerning the
 37 loss, theft, mutilation, destruction, or illegibility of the certificate
 38 of title; and
 39 (2) pay the applicable fee under subsection (e) or (f).
- 40 (c) The word "duplicate" shall be printed or stamped in ink on the
 41 face of a certificate of title issued under this section.
- 42 (d) When a duplicate certificate of title is issued, the previous



- 1 certificate of title becomes void.
- 2 (e) The fee for a duplicate certificate of title issued before January
- 3 1, 2017, for a vehicle other than a watercraft is eight dollars (\$8). The
- 4 fee shall be distributed as follows:
- 5 (1) One dollar (\$1) to the motor vehicle highway account.
- 6 (2) One dollar (\$1) to the highway, road and street fund.
- 7 (3) Six dollars (\$6) to the commission fund.
- 8 (f) The fee for a duplicate certificate of title issued before January
- 9 1, 2017, for a watercraft is fifteen dollars and fifty cents (\$15.50). The
- 10 fee shall be distributed as follows:
- 11 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 12 (2) Two dollars (\$2) to the crossroads 2000 fund.
- 13 (3) One dollar and twenty-five cents (\$1.25) to the integrated
- 14 public safety communications fund.
- 15 (4) Four dollars and seventy-five cents (\$4.75) to the commission
- 16 fund.
- 17 (5) Seven dollars (\$7) to the department of natural resources.
- 18 (g) The fee for a duplicate certificate of title issued after December
- 19 31, 2016, is fifteen dollars (\$15). The fee shall be distributed as
- 20 follows:
- 21 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 22 (2) One dollar and twenty-five cents (\$1.25) to the department of
- 23 natural resources.
- 24 (3) Three dollars and twenty-five cents (\$3.25) to the motor
- 25 vehicle highway account.
- 26 (4) Five dollars (\$5) to the crossroads 2000 fund.
- 27 ~~(5) For a duplicate title issued before July 1, 2019, as follows:~~
- 28 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 29 ~~public safety communications fund.~~
- 30 ~~(B) (6) Three dollars and seventy-five cents (\$3.75) to the~~
- 31 ~~commission fund.~~
- 32 ~~(6) For a duplicate title issued after June 30, 2019, five dollars~~
- 33 ~~(\$5) to the commission fund.~~
- 34 SECTION 120. IC 9-17-3-5, AS AMENDED BY P.L.198-2016,
- 35 SECTION 225, IS AMENDED TO READ AS FOLLOWS
- 36 [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) Whenever a vehicle for which
- 37 a certificate of title is required by this article is sold or transferred:
- 38 (1) under an order or a process of an Indiana court;
- 39 (2) under any provision of an Indiana statute; or
- 40 (3) by operation of law;
- 41 the person that obtains the vehicle may obtain a certificate of title for
- 42 the vehicle by filing an application for the certificate of title with the



1 bureau and attaching to the application written evidence showing the
 2 order, process, **statute, or** operation ~~or statute~~ under which the person
 3 obtained ownership of the vehicle.

4 (b) The bureau shall use due diligence to ascertain that the sale was
 5 in conformity with the order, process, **statute, or** operation ~~or statute~~
 6 under which the sale or transfer occurred. ~~and, if the bureau is satisfied,~~
 7 ~~the bureau shall issue a certificate of title to the person that obtained~~
 8 ~~the vehicle. The order, process, statute, or operation may substitute~~
 9 **for proof of ownership under IC 9-17-2-4, but the applicant must**
 10 **comply with IC 9-17 to receive a certificate of title.**

11 (c) An order or a process of an Indiana court described in subsection
 12 (a) must include the:

- 13 (1) year of manufacture of;
- 14 (2) make and model of;
- 15 (3) vehicle identification number of; and
- 16 (4) name and address of the person that is entitled to;

17 the vehicle.

18 SECTION 121. IC 9-17-4-4.5, AS AMENDED BY P.L.198-2016,
 19 SECTION 232, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE UPON PASSAGE]: Sec. 4.5. (a) A person must obtain
 21 a ~~body change certificate of~~ title whenever **the body of** a vehicle is
 22 altered so that the alteration changes the type of the vehicle, as noted
 23 on the:

- 24 (1) current title; or
- 25 (2) certificate of origin;

26 of the vehicle.

27 (b) To receive a body change title, an applicant must provide:

- 28 (1) the former title or certificate of origin;
- 29 (2) a properly completed body change affidavit using a form
 30 prescribed by the bureau; and
- 31 (3) proof of a vehicle inspection.

32 (c) An assembled vehicle and a vehicle that is altered such that the
 33 vehicle type is changed must meet all applicable federal and state
 34 highway safety requirements before the vehicle may be titled and
 35 registered for operation on highways.

36 (d) A person that fails to obtain an updated certificate of title as
 37 required under subsection (a) commits a Class C infraction.

38 SECTION 122. IC 9-17-4-7, AS AMENDED BY P.L.198-2016,
 39 SECTION 233, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) Not more than twenty (20)
 41 days after a person becomes the owner, custodian, or possessor of a
 42 vehicle that:

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- 1 (1) does not have a manufacturer's identification number installed
 2 on the vehicle; or
 3 (2) has an original manufacturer's identification number that is
 4 altered, destroyed, obliterated, or defaced;
 5 the person shall apply to the bureau for permission to make or stamp a
 6 special identification number on the vehicle.
 7 (b) The bureau shall prescribe the form and manner of an
 8 application under subsection (a). The application must contain the
 9 following:
 10 (1) A description of the vehicle, including the make, style, and
 11 year of model of the vehicle.
 12 (2) A description of:
 13 (A) the original manufacturer's identification number, if
 14 possible; or
 15 (B) any distinguishing marks on the engine or body of the
 16 vehicle.
 17 (3) The name and address of the applicant.
 18 (4) The date on which the applicant purchased or took possession
 19 of the vehicle.
 20 (5) The name and address of the person from whom the applicant
 21 purchased or acquired the vehicle.
 22 (6) An application fee in an amount under subsection (c) or (d),
 23 as applicable.
 24 (7) Any other information the bureau requires.
 25 (c) The fee for an application for an identification number other than
 26 a hull identification number that is submitted before January 1, 2017,
 27 is thirteen dollars (\$13). The fee shall be distributed as follows:
 28 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 29 (2) One dollar (\$1) to the highway, road and street fund.
 30 (3) One dollar (\$1) to the motor vehicle highway account.
 31 (4) One dollar and fifty cents (\$1.50) to the integrated public
 32 safety communications fund.
 33 (5) Four dollars (\$4) to the crossroads 2000 fund.
 34 (6) Five dollars (\$5) to the commission fund.
 35 (d) The fee for an application for a hull identification number that
 36 is submitted before January 1, 2017, is ten dollars and fifty cents
 37 (\$10.50). The fee shall be distributed as follows:
 38 (1) Two dollars and fifty cents (\$2.50) to the department of
 39 natural resources.
 40 (2) Four dollars (\$4) to the crossroads 2000 fund.
 41 (3) Four dollars (\$4) to the commission fund.
 42 (e) The fee for an application for an identification number that is



1 submitted after December 31, 2016, is ten dollars (\$10). The fee shall
2 be distributed as follows:

3 (1) Fifty cents (\$0.50) to the state motor vehicle technology
4 account.

5 (2) Three dollars and twenty-five cents (\$3.25) to the motor
6 vehicle highway account.

7 ~~(3) For an application submitted before July 1, 2019, as follows:~~

8 ~~(A) (3) One dollar and twenty-five cents (\$1.25) to the integrated~~
9 ~~public safety communications fund.~~

10 ~~(B) (4) Five dollars (\$5) to the commission fund.~~

11 ~~(4) For an application submitted after June 30, 2019, six dollars~~
12 ~~and twenty-five cents (\$6.25) to the commission fund.~~

13 (f) A person that owns or possesses a vehicle described in
14 subsection (a) and fails to comply with this section commits a Class B
15 infraction.

16 SECTION 123. IC 9-17-6-15.1, AS AMENDED BY P.L.198-2016,
17 SECTION 256, IS AMENDED TO READ AS FOLLOWS
18 [EFFECTIVE UPON PASSAGE]: Sec. 15.1. (a) A person that:

19 (1) holds a certificate of title for;

20 (2) holds a certificate of origin for; or

21 (3) otherwise owns as an improvement;

22 a manufactured home that is attached to real estate by a permanent
23 foundation may apply for an affidavit of transfer to real estate with the
24 bureau. The application must be accompanied by the fee set forth in
25 subsection (d).

26 (b) An application for an affidavit of transfer to real estate must
27 contain the following:

28 (1) A full description of the manufactured home, including:

29 (A) a description; and

30 (B) the parcel number;

31 of the real estate to which the manufactured home is attached.

32 (2) One (1) or more of the following numbers:

33 (A) A unique serial number assigned by the manufacturer to
34 the manufactured home.

35 (B) The certification label number required by the United
36 States Department of Housing and Urban Development for the
37 manufactured home.

38 (C) A special identification number issued by the bureau for
39 the manufactured home.

40 (3) An attestation by the owner of the manufactured home that the
41 manufactured home has been permanently attached to the real
42 estate upon which it is located.



1 (c) A certificate of title or a certificate of origin is not required for
 2 a person who applies for an affidavit of transfer to real estate under this
 3 section.

4 (d) The fee for an affidavit of transfer to real estate is as follows:

5 (1) For an application made before January 1, 2017, twenty
 6 dollars (\$20). The fee shall be distributed as follows:

7 (A) Ten dollars (\$10) to the motor vehicle highway account.

8 (B) Ten dollars (\$10) to the commission fund.

9 (2) For an application made after December 31, ~~2017~~, **2016**,
 10 fifteen dollars (\$15). The fee shall be distributed as follows:

11 (A) Five dollars (\$5) to the motor vehicle highway account.

12 (B) Ten dollars (\$10) to the commission fund.

13 SECTION 124. IC 9-18.1-3-1, AS ADDED BY P.L.198-2016,
 14 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A person that desires to
 16 register a vehicle under this article must provide, in the form and
 17 manner prescribed by the bureau, the following information:

18 (1) The name of the person that owns the vehicle, or if the vehicle
 19 has been leased and is being registered in the name of the lessee
 20 instead of the owner, the name of the lessee.

21 (2) The person's address in Indiana, including the county, ~~and~~
 22 township, **and municipality**, on the date of the application, as
 23 follows:

24 (A) If the person is an individual, the person's residence
 25 address. However, if the person participates in the address
 26 confidentiality program under IC 5-26.5, the address may be
 27 a substitute address designated by the office of the attorney
 28 general under IC 5-26.5.

29 (B) If the person is not an individual, the person's principal
 30 office in Indiana.

31 (C) If the person does not have a physical residence or office
 32 in Indiana, the county, ~~and~~ township, **and municipality**, in
 33 Indiana where the vehicle will be primarily operated.

34 (3) A brief description of the vehicle to be registered, including
 35 the identification number and the color of the vehicle.

36 (4) Any other information required by the bureau, including:

37 (A) the manufacturer's rated capacity for the vehicle;

38 (B) a statement of the vehicle's intended use;

39 (C) the vehicle's odometer reading; and

40 (D) the declared gross weight of the vehicle.

41 (b) An application to register a vehicle that is made through the
 42 United States mail or by electronic means is not required to be sworn



1 to or notarized.

2 (c) A person may apply on behalf of another person to register a
3 vehicle under this article. However, the application must be signed and
4 verified by the person in whose name the vehicle is to be registered.

5 (d) A person that makes a false statement in an application to
6 register a vehicle under this article commits a Class C infraction.

7 SECTION 125. IC 9-18.1-4-6, AS ADDED BY P.L.198-2016,
8 SECTION 326, IS AMENDED TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2017]: Sec. 6. If the ownership of a vehicle
10 registered under this article is transferred, except a transfer from a
11 manufacturer or a dealer licensed under IC 9-32:

12 (1) the registration of the vehicle expires; and

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

15 SECTION 126. IC 9-18.1-5-2, AS ADDED BY P.L.198-2016,
16 SECTION 326, IS AMENDED TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The bureau shall classify the
18 following as a passenger motor vehicle, regardless of the vehicle's
19 gross vehicle weight rating:

20 (1) A low speed vehicle.

21 (2) A hearse.

22 (3) A motor vehicle that is funeral equipment and used in the
23 operation of funeral services (as defined in IC 25-15-2-17).

24 (4) A medical services vehicle.

25 (b) The fee to register a passenger motor vehicle is twenty-one
26 dollars and thirty-five cents (\$21.35). The fee shall be distributed as
27 follows:

28 (1) Twenty-five cents (\$0.25) to the state police building account.

29 (2) Thirty cents (\$0.30) to the spinal cord and brain injury fund.

30 (3) Fifty cents (\$0.50) to the state motor vehicle technology fund.

31 (4) Two dollars and ninety cents (\$2.90) to the highway, road and
32 street fund.

33 (5) Three dollars (\$3) to the crossroads 2000 fund.

34 ~~(6) For a vehicle registered before July 1, 2019, as follows:~~

35 ~~(A) (6) One dollar and twenty-five cents (\$1.25) to the integrated~~
36 ~~public safety communications fund.~~

37 ~~(B) (7) Three dollars and ten cents (\$3.10) to the commission~~
38 ~~fund.~~

39 ~~(7) For a vehicle registered after June 30, 2019, four dollars and~~
40 ~~thirty-five cents (\$4.35) to the commission fund.~~

41 (8) Any remaining amount to the motor vehicle highway account.

42 SECTION 127. IC 9-18.1-5-3, AS ADDED BY P.L.198-2016,



1 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2017]: Sec. 3. The fee to register a motorcycle
 3 or motor driven cycle is twenty-six dollars and thirty-five cents
 4 (\$26.35). The fee shall be distributed as follows:

- 5 (1) Twenty-five cents (\$0.25) to the state police building account.
 6 (2) Thirty cents (\$0.30) to the spinal cord and brain injury fund.
 7 (3) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 8 (4) Two dollars and ninety cents (\$2.90) to the highway, road and
 9 street fund.
 10 (5) Four dollars (\$4) to the crossroads 2000 fund.
 11 ~~(6) For a vehicle registered before July 1, 2019, as follows:~~
 12 ~~(A) (6) One dollar and twenty-five cents (\$1.25) to the integrated~~
 13 ~~public safety communications fund.~~
 14 ~~(B) (7) Three dollars and ten cents (\$3.10) to the commission~~
 15 ~~fund.~~
 16 ~~(7) For a vehicle registered after June 30, 2019, four dollars and~~
 17 ~~thirty-five cents (\$4.35) to the commission fund.~~
 18 (8) Seven dollars (\$7) to the motorcycle operator safety education
 19 fund.
 20 (9) Any remaining amount to the motor vehicle highway account.

21 SECTION 128. IC 9-18.1-5-4, AS ADDED BY P.L.198-2016,
 22 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2017]: Sec. 4. The fee to register a not-for-hire
 24 bus is sixteen dollars and thirty-five cents (\$16.35). The fee shall be
 25 distributed as follows:

- 26 (1) Twenty-five cents (\$0.25) to the state police building account.
 27 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 28 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
 29 street fund.
 30 (4) Four dollars (\$4) to the crossroads 2000 fund.
 31 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
 32 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
 33 ~~public safety communications fund.~~
 34 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
 35 ~~fund.~~
 36 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
 37 ~~thirty-five cents (\$4.35) to the commission fund.~~
 38 (7) Any remaining amount to the motor vehicle highway account.

39 SECTION 129. IC 9-18.1-5-5, AS ADDED BY P.L.198-2016,
 40 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2017]: Sec. 5. The fee to register a collector
 42 vehicle is sixteen dollars and thirty-five cents (\$16.35). The fee shall



- 1 be distributed as follows:
- 2 (1) Twenty-five cents (\$0.25) to the state police building fund.
- 3 (2) Fifty cents (\$0.50) to the state motor vehicle technology
- 4 account.
- 5 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
- 6 street fund.
- 7 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 8 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
- 9 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 10 ~~public safety communications fund.~~
- 11 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
- 12 ~~fund.~~
- 13 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
- 14 ~~thirty-five cents (\$4.35) to the commission fund:~~
- 15 (7) Any remaining amount to the motor vehicle highway account.
- 16 SECTION 130. IC 9-18.1-5-6, AS ADDED BY P.L.198-2016,
- 17 SECTION 326, IS AMENDED TO READ AS FOLLOWS
- 18 [EFFECTIVE JULY 1, 2017]: Sec. 6. The fee to register a recreational
- 19 vehicle is twenty-nine dollars and thirty-five cents (\$29.35). The fee
- 20 shall be distributed as follows:
- 21 (1) Twenty-five cents (\$0.25) to the state police building account.
- 22 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 23 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
- 24 street fund.
- 25 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 26 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
- 27 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 28 ~~public safety communications fund.~~
- 29 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
- 30 ~~fund.~~
- 31 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
- 32 ~~thirty-five cents (\$4.35) to the commission fund:~~
- 33 (7) Any remaining amount to the motor vehicle highway account.
- 34 SECTION 131. IC 9-18.1-5-7, AS ADDED BY P.L.198-2016,
- 35 SECTION 326, IS AMENDED TO READ AS FOLLOWS
- 36 [EFFECTIVE JULY 1, 2017]: Sec. 7. The fee to register special
- 37 machinery is sixteen dollars and thirty-five cents (\$16.35). The fee
- 38 shall be distributed as follows:
- 39 (1) Twenty-five cents (\$0.25) to the state police building account.
- 40 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 41 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
- 42 street fund.



- 1 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 2 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
- 3 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 4 ~~public safety communications fund.~~
- 5 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
- 6 ~~fund.~~
- 7 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
- 8 ~~thirty-five cents (\$4.35) to the commission fund.~~
- 9 (7) Any remaining amount to the motor vehicle highway account.

10 SECTION 132. IC 9-18.1-5-8, AS ADDED BY P.L.198-2016,
 11 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) Except as provided in section
 13 11 of this chapter, the fee to register a trailer is as follows:

14 Declared Gross	Weight (Pounds)	Fee (\$)
15 Greater than	Equal to	
16	or less than	
17 0	3,000	\$ 16.35
18 3,000	9,000	25.35
19 9,000	12,000	72
20 12,000	16,000	108
21 16,000	22,000	168
22 22,000		228

- 23 (b) A fee described in subsection (a) shall be distributed as follows:
- 24 (1) Twenty-five cents (\$0.25) to the state police building account.
- 25 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 26 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
- 27 street fund.
- 28 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 29 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
- 30 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 31 ~~public safety communications fund.~~
- 32 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
- 33 ~~fund.~~
- 34 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
- 35 ~~thirty-five cents (\$4.35) to the commission fund.~~
- 36 (7) Any remaining amount to the motor vehicle highway account.

37 SECTION 133. IC 9-18.1-5-9, AS ADDED BY P.L.198-2016,
 38 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) Except as provided in section
 40 11 of this chapter, the fee to register a truck, a tractor used with a
 41 semitrailer, or a for-hire bus is determined as follows:

42 Declared Gross	Weight (Pounds)	Fee (\$)
-------------------	-----------------	----------



1	Greater than	Equal to	
2		or less than	
3	0	11,000	\$ 30.35
4	11,000	16,000	144
5	16,000	26,000	180
6	26,000	36,000	300
7	36,000	48,000	504
8	48,000	66,000	720
9	66,000	78,000	960
10	78,000		1,356

- 11 (b) A fee described in subsection (a) shall be distributed as follows:
- 12 (1) Twenty-five cents (\$0.25) to the state police building account.
- 13 (2) For a truck with a declared gross weight of eleven thousand
- 14 (11,000) pounds or less, thirty cents (\$0.30) to the spinal cord and
- 15 brain injury fund.
- 16 (3) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 17 (4) Two dollars and ninety cents (\$2.90) to the highway, road and
- 18 street fund.
- 19 (5) Four dollars (\$4) to the crossroads 2000 fund.
- 20 ~~(6) For a vehicle registered before July 1, 2019, as follows:~~
- 21 ~~(A) (6) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 22 ~~public safety communications fund.~~
- 23 ~~(B) (7) Three dollars and ten cents (\$3.10) to the commission~~
- 24 ~~fund.~~
- 25 ~~(7) For a vehicle registered after June 30, 2019, four dollars and~~
- 26 ~~thirty-five cents (\$4.35) to the commission fund.~~
- 27 (8) Any remaining amount to the motor vehicle highway account.
- 28 (c) A trailer that is towed by a truck must be registered separately,
- 29 and the appropriate fee must be paid under this chapter.

30 SECTION 134. IC 9-18.1-5-10, AS ADDED BY P.L.198-2016,

31 SECTION 326, IS AMENDED TO READ AS FOLLOWS

32 [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) The following vehicles shall

33 be registered as semitrailers:

- 34 (1) A semitrailer converted to a full trailer through the use of a
- 35 converter dolly.
- 36 (2) A trailer drawn behind a semitrailer.
- 37 (3) A trailer drawn by a vehicle registered under the International
- 38 Registration Plan.
- 39 (b) The fee for a permanent registration of a semitrailer is
- 40 eighty-two dollars (\$82). The fee shall be distributed as follows:
- 41 (1) Twenty-five cents (\$0.25) to the state police building account.
- 42 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.



- 1 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
 2 street fund.
 3 (4) Twelve dollars (\$12) to the crossroads 2000 fund.
 4 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
 5 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
 6 ~~public safety communications fund.~~
 7 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
 8 ~~fund.~~
 9 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
 10 ~~thirty-five cents (\$4.35) to the commission fund.~~
 11 (7) Any remaining amount to the motor vehicle highway account.
 12 (c) A permanent registration under subsection (b) must be renewed
 13 on an annual basis. **Except for renewal of permanent registrations**
 14 **for semitrailers that are registered through the International**
 15 **Registration Plan, a fee shall be assessed to renew a permanent**
 16 **registration under subsection (b).** The fee to renew a permanent
 17 registration is eight dollars and seventy-five cents (\$8.75). The fee is
 18 in addition to any applicable excise tax and shall be distributed as
 19 follows:
 20 (1) Twenty-five cents (\$0.25) to the state police building account.
 21 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 22 (3) Three dollars (\$3) to the crossroads 2000 fund.
 23 (4) Three dollars and ten cents (\$3.10) to the commission fund.
 24 (5) Any remaining amount to the motor vehicle highway account.
 25 (d) A permanent registration under subsection (b) may be
 26 transferred under IC 9-18.1-11.
 27 (e) A semitrailer that is registered under IC 9-18-10-2(a)(2) (before
 28 its expiration) ~~or IC 9-18-10-2(a)(3) (before its expiration)~~ remains
 29 valid until its expiration and is not subject to renewal under subsection
 30 (c). This subsection expires July 1, 2020.
 31 SECTION 135. IC 9-18.1-6-4, AS ADDED BY P.L.198-2016,
 32 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) Except as provided in
 34 subsection (d), the fee to register a recovery vehicle with a gross
 35 vehicle weight rating greater than sixteen thousand (16,000) pounds is
 36 five hundred four dollars (\$504).
 37 (b) Except as provided in subsection (d), the fee to register a
 38 recovery vehicle with a gross vehicle weight rating equal to or less than
 39 sixteen thousand (16,000) pounds is seventy-two dollars (\$72).
 40 (c) A fee imposed and collected under subsection (a) or (b) shall be
 41 distributed as follows:
 42 (1) Twenty-five cents (\$0.25) to the state police building account.



- 1 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 2 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
 3 street fund.
 4 (4) Four dollars (\$4) to the crossroads 2000 fund.
 5 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
 6 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
 7 ~~public safety communications fund.~~
 8 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
 9 ~~fund.~~
 10 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
 11 ~~thirty-five cents (\$4.35) to the commission fund.~~
 12 (7) Any remaining amount to the motor vehicle highway account.
 13 (d) The fee to register a recovery vehicle for a period other than
 14 twelve (12) months is the amount determined under the following
 15 formula:
 16 STEP ONE: Determine the number of months remaining until the
 17 vehicle's next registration date under IC 9-18.1-11. A partial
 18 month shall be rounded to one (1) month.
 19 STEP TWO: Multiply the STEP ONE result by one-twelfth
 20 (1/12).
 21 STEP THREE: Multiply the STEP TWO product by the
 22 applicable registration fee under subsection (a) or (b) for the
 23 vehicle.
 24 A fee imposed and collected under this subsection shall be distributed
 25 under subsection (c).
 26 SECTION 136. IC 9-18.1-7-5, AS ADDED BY P.L.198-2016,
 27 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2017]: Sec. 5. A fee to register a farm vehicle
 29 under section 3 or 4 of this chapter shall be distributed as follows:
 30 (1) Twenty-five cents (\$0.25) to the state police building account.
 31 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 32 (3) Two dollars (\$2) to the crossroads 2000 fund.
 33 (4) Two dollars and ninety cents (\$2.90) to the highway, road and
 34 street fund.
 35 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
 36 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
 37 ~~public safety communications fund.~~
 38 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
 39 ~~fund.~~
 40 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
 41 ~~thirty-five cents (\$4.35) to the commission fund.~~
 42 (7) Any remaining amount to the motor vehicle highway account.



1 SECTION 137. IC 9-18.1-7-6, AS ADDED BY P.L.198-2016,
 2 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fee for permanent
 4 registration of a farm vehicle that is a semitrailer is forty-one dollars
 5 (\$41). The fee shall be distributed as follows:

- 6 (1) Twenty-five cents (\$0.25) to the state police building account.
- 7 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 8 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
 9 street fund.

10 ~~(4) For a vehicle registered before July 1, 2019, as follows:~~

11 ~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated~~
 12 ~~public safety communications fund.~~

13 ~~(B) (5) Three dollars and ten cents (\$3.10) to the commission~~
 14 ~~fund.~~

15 ~~(5) For a vehicle registered after June 30, 2019, four dollars and~~
 16 ~~thirty-five cents (\$4.35) to the commission fund.~~

17 (6) Six dollars (\$6) to the crossroads 2000 fund.

18 (7) Any remaining amount to the motor vehicle highway account.

19 (b) A permanent registration under subsection (a) must be renewed
 20 on an annual basis. **Except for renewal of permanent registrations**
 21 **for semitrailers that are registered through the International**
 22 **Registration Plan, a fee shall be assessed to renew a permanent**
 23 **registration under subsection (b).** The fee to renew a permanent
 24 registration is eight dollars and seventy-five cents (\$8.75). The fee is
 25 in addition to any applicable excise tax and shall be distributed as
 26 follows:

- 27 (1) Twenty-five cents (\$0.25) to the state police building account.
- 28 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 29 (3) Three dollars (\$3) to the crossroads 2000 fund.
- 30 (4) Three dollars and ten cents (\$3.10) to the commission fund.
- 31 (5) Any remaining amount to the motor vehicle highway account.

32 SECTION 138. IC 9-18.1-7-8, AS ADDED BY P.L.198-2016,
 33 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 34 [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) If a person has registered a
 35 vehicle as a farm vehicle and the person:

36 (1) desires to register the vehicle as a vehicle other than a farm
 37 vehicle; or

38 (2) operates the vehicle in the conduct of a commercial enterprise;
 39 the person shall apply to the bureau to change the registration from
 40 registration as a farm vehicle to the applicable registration for the
 41 vehicle under IC 9-18.1-5.

42 (b) The bureau shall issue to a person described in subsection (a) an



1 amended certificate of registration and the appropriate license plate
2 after the person pays the following:

3 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be
4 distributed as follows:

5 (A) Twenty-five cents (\$0.25) to the state police building
6 account.

7 (B) Fifty cents (\$0.50) to the state motor vehicle technology
8 fund.

9 (C) One dollar (\$1) to the crossroads 2000 fund.

10 (D) One dollar and fifty cents (\$1.50) to the motor vehicle
11 highway account.

12 ~~(E) For a registration transferred before July 1, 2019, as~~
13 ~~follows:~~

14 ~~(i) (E) One dollar and twenty-five cents (\$1.25) to the~~
15 ~~integrated public safety communications fund.~~

16 ~~(ii) (F) Five dollars (\$5) to the commission fund.~~

17 ~~(F) For a registration transferred after June 30, 2019, six~~
18 ~~dollars and twenty-five cents (\$6.25) to the commission fund.~~

19 (2) Any additional excise taxes owed under IC 6-6 on the vehicle
20 to which the registration is transferred.

21 (3) If the vehicle was registered as a farm semitrailer, a fee of
22 forty-one dollars (\$41). The fee shall be distributed to the motor
23 vehicle highway account.

24 (4) If the vehicle was registered as a farm vehicle other than a
25 farm semitrailer, the amount determined under the following
26 formula:

27 STEP ONE: Determine the number of months between:

28 (i) the date on which the farm vehicle is registered as a
29 vehicle other than a farm vehicle or is operated in the
30 conduct of a commercial enterprise; and

31 (ii) the next registration date under IC 9-18.1-11 of the farm
32 vehicle.

33 A partial month shall be rounded to one (1) month.

34 STEP TWO: Multiply the STEP ONE result by one-twelfth
35 (1/12).

36 STEP THREE: Determine the product of:

37 (i) the STEP TWO result; multiplied by

38 (ii) the applicable fee under IC 9-18.1-5 for the classification
39 to which the vehicle's registration is changed.

40 The amount determined under this subdivision shall be deposited
41 in the motor vehicle highway account.

42 SECTION 139. IC 9-18.1-8-1, AS ADDED BY P.L.198-2016,

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1 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2017]: Sec. 1. A person that owns a military
 3 vehicle **displaying a registration number as described in section 3**
 4 **of this chapter** may register the military vehicle under this chapter
 5 instead of under IC 9-18.1-5.

6 SECTION 140. IC 9-18.1-8-4, AS ADDED BY P.L.198-2016,
 7 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2017]: Sec. 4. The registration of a military
 9 vehicle under this chapter is permanent. The fee for the permanent
 10 registration of a military vehicle is twelve dollars (\$12). The fee shall
 11 be distributed as follows:

- 12 (1) Twenty-five cents (\$0.25) to the state police building account.
- 13 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 14 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
 15 street fund.
- 16 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 17 ~~(5) For a vehicle registered before July 1, 2019, as follows:~~
- 18 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
 19 ~~public safety communications fund.~~
- 20 ~~(B) (6) Three dollars and ten cents (\$3.10) to the commission~~
 21 ~~fund.~~
- 22 ~~(6) For a vehicle registered after June 30, 2019, four dollars and~~
 23 ~~thirty-five cents (\$4.35) to the commission fund:~~

24 SECTION 141. IC 9-18.1-9-1, AS ADDED BY P.L.198-2016,
 25 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A vehicle that is owned or
 27 leased and used for official business by the following is exempt from
 28 the payment of registration fees under this article:

- 29 (1) The state **or a state agency (as defined in IC 6-1.1-1-18).**
- 30 (2) A municipal corporation (as defined in IC 36-1-2-10).
- 31 (3) A volunteer fire department (as defined in IC 36-8-12-2).
- 32 (4) A volunteer emergency ambulance service that:
 33 (A) meets the requirements of IC 16-31; and
 34 (B) has only members that serve for no compensation or a
 35 nominal annual compensation of not more than three thousand
 36 five hundred dollars (\$3,500).
- 37 (5) A rehabilitation center funded under IC 12-12.
- 38 (6) A community action agency (IC 12-14-23).
- 39 (7) An area agency on aging (IC 12-10-1-6) and a county council
 40 on aging that is funded through an area agency.
- 41 (8) A community mental health center (IC 12-29-2).

42 SECTION 142. IC 9-18.1-11-5, AS ADDED BY P.L.198-2016,



1 SECTION 326, IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) ~~A person that fails to:~~

3 ~~(1) apply for the registration of, or transfer a registration to, a~~
4 ~~vehicle;~~

5 ~~(2) provide full payment for the registration of a vehicle; or~~

6 ~~(3) both:~~

7 ~~(A) apply for the registration of, or transfer a registration to;~~
8 ~~and~~

9 ~~(B) provide full payment for the registration of;~~
10 ~~a vehicle;~~

11 as required under this article is subject to an administrative penalty of
12 fifteen dollars (\$15) to be collected by the bureau. An administrative
13 penalty under this subsection is in addition to a civil judgment imposed
14 under subsection (c).

15 (b) An administrative penalty collected under subsection (a) shall
16 be deposited in the commission fund.

17 (c) ~~A person that violates this section commits a Class C infraction.~~
18 **The bureau shall collect an administrative penalty of fifteen dollars**
19 **(\$15) from the following persons:**

20 **(1) A person that fails to:**

21 **(A) register; or**

22 **(B) provide full payment for the registration of;**
23 **a vehicle within forty-five (45) days after the date on which**
24 **the person acquires the vehicle.**

25 **(2) A person that fails to:**

26 **(A) renew; or**

27 **(B) provide full payment for the renewal of;**
28 **the registration of a vehicle by the date on which the**
29 **registration expires.**

30 **(3) A person who:**

31 **(A) owns a vehicle;**

32 **(B) becomes an Indiana resident; and**

33 **(C) fails to register or provide full payment for the**
34 **registration of;**

35 **a vehicle within sixty (60) days after the person becomes an**
36 **Indiana resident.**

37 **(b) An administrative penalty collected under subsection (a)**
38 **shall be deposited in the commission fund.**

39 **(c) A person described in subsection (a) commits a Class C**
40 **infraction.**

41 SECTION 143. IC 9-18.1-11-6, AS ADDED BY P.L.198-2016,
42 SECTION 326, IS AMENDED TO READ AS FOLLOWS

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1 [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) A person that sells or
 2 otherwise disposes of a vehicle owned by the person before the date on
 3 which the vehicle's registration expires may apply to the bureau to
 4 transfer the registration and license plates to ~~another a~~ vehicle acquired
 5 **or owned** by the person.

6 (b) This subsection applies if the vehicle to which the registration
 7 and license plate are transferred is of the same type and in the same
 8 weight class as the vehicle for which the registration and license plate
 9 were originally issued. The bureau shall transfer the registration and
 10 license plate and issue an amended certificate of registration to the
 11 person applying for the transfer after the person pays the following:

12 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be
 13 distributed as follows:

14 (A) Twenty-five cents (\$0.25) to the state police building
 15 account.

16 (B) Fifty cents (\$0.50) to the state motor vehicle technology
 17 fund.

18 (C) One dollar (\$1) to the crossroads 2000 fund.

19 (D) One dollar and fifty cents (\$1.50) to the motor vehicle
 20 highway account.

21 ~~(E) For a registration transferred before July 1, 2019, as~~
 22 ~~follows:~~

23 ~~(i) (E) One dollar and twenty-five cents (\$1.25) to the~~
 24 ~~integrated public safety communications fund.~~

25 ~~(ii) (F) Five dollars (\$5) to the commission fund.~~

26 ~~(F) For a registration transferred after June 30, 2019, six~~
 27 ~~dollars and twenty-five cents (\$6.25) to the commission fund.~~

28 (2) Any additional excise taxes owed under IC 6-6 on the vehicle
 29 to which the registration is transferred.

30 (c) This subsection applies if a vehicle to which the registration is
 31 transferred is of a different type or in a different weight class than the
 32 vehicle for which the registration and license plate were originally
 33 issued. The bureau shall transfer the registration and license plate and
 34 issue to the person applying for the transfer an amended certificate of
 35 registration and, if necessary, a new license plate or other proof of
 36 registration under this article or IC 9-18.5 after the person pays the
 37 following:

38 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be
 39 distributed as follows:

40 (A) Twenty-five cents (\$0.25) to the state police building
 41 account.

42 (B) Fifty cents (\$0.50) to the state motor vehicle technology



- 1 fund.
- 2 (C) One dollar (\$1) to the crossroads 2000 fund.
- 3 (D) One dollar and fifty cents (\$1.50) to the motor vehicle
- 4 highway account.
- 5 ~~(E) For a registration transferred before July 1, 2019, as~~
- 6 ~~follows:~~
- 7 ~~(i) (E) One dollar and twenty-five cents (\$1.25) to the~~
- 8 ~~integrated public safety communications fund.~~
- 9 ~~(ii) (F) Five dollars (\$5) to the commission fund.~~
- 10 ~~(F) For a registration transferred after June 30, 2019, six~~
- 11 ~~dollars and twenty-five cents (\$6.25) to the commission fund.~~
- 12 (2) Any additional excise taxes owed under IC 6-6 on the vehicle
- 13 to which the registration is transferred.
- 14 (3) If the fee to register the vehicle to which the registration is
- 15 transferred exceeds by more than ten dollars (\$10) the fee to
- 16 register the vehicle for which the registration was originally
- 17 issued, the amount determined under the following formula:
- 18 STEP ONE: Determine the number of months between:
- 19 (i) the date on which the vehicle to which the registration is
- 20 transferred was acquired; and
- 21 (ii) the next registration date under this chapter for a vehicle
- 22 registered by the person.
- 23 A partial month shall be rounded to one (1) month.
- 24 STEP TWO: Multiply the STEP ONE result by one-twelfth
- 25 (1/12).
- 26 STEP THREE: Determine the difference between:
- 27 (i) the registration fee for the vehicle to which the
- 28 registration is transferred; minus
- 29 (ii) the registration fee for the vehicle for which the
- 30 registration was originally issued.
- 31 STEP FOUR: Determine the product of:
- 32 (i) the STEP TWO result; multiplied by
- 33 (ii) the STEP THREE result.
- 34 A fee collected under this subdivision shall be deposited in the
- 35 motor vehicle highway account.
- 36 (d) A person may register a vehicle to which a registration is
- 37 transferred under this section:
- 38 (1) individually; or
- 39 (2) with one (1) or more other persons.
- 40 SECTION 144. IC 9-18.1-11-8, AS ADDED BY P.L.198-2016,
- 41 SECTION 326, IS AMENDED TO READ AS FOLLOWS
- 42 [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) If a license plate or other

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1 proof of registration is lost or stolen, the person in whose name the
2 license plate or other proof of registration was issued shall notify:

3 (1) the Indiana law enforcement agency that has jurisdiction
4 where the loss or theft occurred; or

5 (2) the law enforcement agency that has jurisdiction over the
6 address listed on the registration for the vehicle for which the
7 license plate or other proof of registration was issued;

8 that the original license plate or other proof of registration has been lost
9 or stolen.

10 (b) A person may apply to the bureau to replace a license plate or
11 other proof of registration that is lost, stolen, destroyed, or damaged.
12 The bureau shall issue a duplicate or replacement license plate or other
13 proof of registration after the person does the following:

14 (1) Pays a fee of nine dollars and fifty cents (\$9.50). The fee shall
15 be distributed as follows:

16 (A) Twenty-five cents (\$0.25) to the state police building
17 account.

18 (B) Fifty cents (\$0.50) to the state motor vehicle technology
19 fund.

20 (C) One dollar (\$1) to the crossroads 2000 fund.

21 (D) One dollar and fifty cents (\$1.50) to the motor vehicle
22 highway account.

23 ~~(E) For proof of registration issued before July 1, 2019, as~~
24 ~~follows:~~

25 ~~(i) (E) One dollar and twenty-five cents (\$1.25) to the~~
26 ~~integrated public safety communications fund.~~

27 ~~(ii) (F) Five dollars (\$5) to the commission fund.~~

28 ~~(F) For proof of registration issued after June 30, 2019, six~~
29 ~~dollars and twenty-five cents (\$6.25) to the commission fund.~~

30 However, the bureau may waive the fee under this subsection for
31 a duplicate certificate of registration that is processed on the
32 Internet web site of the bureau.

33 (2) If the proof of registration was lost or stolen, provides proof of
34 compliance with subsection (a) in a manner and form prescribed
35 by the bureau.

36 (c) A replacement proof of registration must be kept or displayed in
37 the same manner as the original proof of registration.

38 SECTION 145. IC 9-18.1-11-9, AS ADDED BY P.L.198-2016,
39 SECTION 326, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) A person that owns a vehicle
41 may apply to the bureau to change the ownership of the vehicle:

42 (1) by adding at least one (1) other person as a joint owner; or



- 1 (2) if the person is a joint owner of the vehicle, by transferring the
 2 person's ownership interest in a vehicle to at least one (1)
 3 remaining joint owner.
- 4 (b) The bureau shall issue an amended certificate of registration to
 5 a person that applies under subsection (a) after the person does the
 6 following:
- 7 (1) Complies with IC 9-17.
 8 (2) Pays a fee of nine dollars and fifty cents (\$9.50).
- 9 (c) A person may apply to the bureau to amend any obsolete or
 10 incorrect information contained in a certificate of registration. The
 11 bureau shall issue an amended certificate of registration after the
 12 person pays a fee of nine dollars and fifty cents (\$9.50).
- 13 (d) The bureau may not impose or collect a fee for a duplicate, an
 14 amended, or a replacement certificate of registration that is issued as
 15 a result of an error on the part of the bureau.
- 16 (e) A fee described in subsection (b)(2) or (c) shall be distributed as
 17 follows:
- 18 (1) Twenty-five cents (\$0.25) to the state police building account.
 19 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 20 (3) One dollar (\$1) to the crossroads 2000 fund.
 21 (4) One dollar and fifty cents (\$1.50) to the motor vehicle
 22 highway account.
 23 ~~(5) For a registration transferred before July 1, 2019, as follows:~~
 24 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
 25 ~~public safety communications fund.~~
 26 ~~(B) (6) Five dollars (\$5) to the commission fund.~~
 27 ~~(6) For a registration transferred after June 30, 2019, six dollars~~
 28 ~~and twenty-five cents (\$6.25) to the commission fund.~~
- 29 SECTION 146. IC 9-18.1-11-10, AS ADDED BY P.L.198-2016,
 30 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) A person that owns a vehicle
 32 may apply to the bureau in a manner and form prescribed by the bureau
 33 to display on the vehicle a license plate that is different from the
 34 license plate that is displayed on the vehicle at the time of application.
 35 The bureau shall issue the different license plate and an amended
 36 certificate of registration after the person pays the following:
- 37 (1) Any fees required under IC 9-18.5 to obtain the different
 38 license plate.
 39 (2) If the application is not part of the person's registration or
 40 renewal process, an additional plate change fee of nine dollars
 41 and fifty cents (\$9.50).
 42 (b) The fee described in subsection (a)(2) shall be distributed as



- 1 follows:
- 2 (1) Twenty-five cents (\$0.25) to the state police building account.
- 3 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 4 (3) One dollar (\$1) to the crossroads 2000 fund.
- 5 (4) One dollar and fifty cents (\$1.50) to the motor vehicle
- 6 highway account.
- 7 ~~(5) For a plate change before July 1, 2019, as follows:~~
- 8 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~
- 9 ~~public safety communications fund.~~
- 10 ~~(B) (6) Five dollars (\$5) to the commission fund.~~
- 11 ~~(6) For a plate change after June 30, 2019, six dollars and~~
- 12 ~~twenty-five cents (\$6.25) to the commission fund.~~
- 13 SECTION 147. IC 9-18.1-12-2, AS ADDED BY P.L.198-2016,
- 14 SECTION 326, IS AMENDED TO READ AS FOLLOWS
- 15 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) A person may apply to the
- 16 bureau for a temporary registration permit for a vehicle. The bureau
- 17 shall issue the person a temporary registration permit after the person
- 18 does the following:
- 19 (1) Provides proof of financial responsibility in effect with respect
- 20 to the vehicle in the amounts specified under IC 9-25.
- 21 (2) Pays a fee of eighteen dollars (\$18). The fee shall be
- 22 distributed as follows:
- 23 (A) Twenty-five cents (\$0.25) to the state police building
- 24 account.
- 25 (B) Fifty cents (\$0.50) to the state motor vehicle technology
- 26 fund.
- 27 ~~(C) For a temporary registration permit issued before July 1,~~
- 28 ~~2019, as follows:~~
- 29 ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the~~
- 30 ~~integrated public safety communications fund.~~
- 31 ~~(ii) (D) Five dollars (\$5) to the commission fund.~~
- 32 ~~(D) For a temporary registration permit issued after June 30,~~
- 33 ~~2019, six dollars and twenty-five cents (\$6.25) to the~~
- 34 ~~commission fund.~~
- 35 (E) Any remaining amount to the motor vehicle highway
- 36 account.
- 37 (b) A temporary registration permit is valid for a period of thirty
- 38 (30) days from the date of issuance and authorizes the use of the
- 39 vehicle on a highway if any of the following conditions exist:
- 40 (1) The person has purchased or otherwise obtained the vehicle
- 41 in Indiana and will be titling or registering the vehicle in another
- 42 state or foreign country.



- 1 (2) The person is an Indiana resident and is intending to move to
- 2 another state and the current vehicle registration or temporary
- 3 permit will expire before the person moves.
- 4 (3) The person is an Indiana resident and the vehicle registration
- 5 in another state has expired and the person has applied under
- 6 IC 9-17 for a title for the vehicle.
- 7 (4) The person owns and operates the vehicle and the person:
- 8 (A) does not operate the vehicle as a lessor; and
- 9 (B) moves the empty vehicle from one (1) lessee-carrier to
- 10 another.
- 11 (5) The person owns a vehicle for which emissions testing is
- 12 required and the vehicle will require further mechanical repairs
- 13 in order to comply with the emissions testing requirements.
- 14 (c) A temporary registration permit shall be displayed on a vehicle
- 15 in a manner determined by the bureau.
- 16 SECTION 148. IC 9-18.1-12-3, AS ADDED BY P.L.198-2016,
- 17 SECTION 326, IS AMENDED TO READ AS FOLLOWS
- 18 [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) A person that owns a vehicle
- 19 may apply to the bureau for a temporary delivery permit to operate the
- 20 vehicle without obtaining a certificate of title or registration for the
- 21 vehicle as set forth in subsection (b). The bureau shall issue the person
- 22 a temporary delivery permit after the person does the following:
- 23 (1) Provides proof of financial responsibility in effect with respect
- 24 to the vehicle in the amounts specified under this article in the
- 25 form required by the bureau.
- 26 (2) Pays a fee of eighteen dollars (\$18). The fee shall be
- 27 distributed as follows:
- 28 (A) Twenty-five cents (\$0.25) to the state police building
- 29 account.
- 30 (B) Fifty cents (\$0.50) to the state motor vehicle technology
- 31 fund.
- 32 ~~(C) For a temporary registration permit issued before July 1,~~
- 33 ~~2019; as follows:~~
- 34 ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the~~
- 35 ~~integrated public safety communications fund.~~
- 36 ~~(ii) (D) Five dollars (\$5) to the commission fund.~~
- 37 ~~(D) For a temporary registration permit issued after June 30,~~
- 38 ~~2019; six dollars and twenty-five cents (\$6.25) to the~~
- 39 ~~commission fund.~~
- 40 (E) Any remaining amount to the motor vehicle highway
- 41 account.
- 42 (b) A temporary delivery permit issued under subsection (a) is valid



1 for a period of ninety-six (96) hours beginning with the time of
 2 issuance and authorizes the person or the person's agent or employee
 3 to operate the vehicle upon a highway for the purpose of delivering, or
 4 having delivered, the vehicle to any of the following locations:

5 (1) A place of storage, including the person's residence or place
 6 of business.

7 (2) An inspection station for purposes of emissions testing under
 8 IC 13-17-5-5.1(b).

9 (3) A license branch or a location operated by a full service
 10 provider (as defined in IC 9-14.1-1-2) or a partial services
 11 provider (as defined in IC 9-14.1-1-3) to register the vehicle under
 12 this article.

13 (c) A person that uses a temporary permit:

14 (1) for a period greater than ninety-six (96) hours; or

15 (2) for a purpose not specified in subsection (b);

16 commits a Class C infraction.

17 SECTION 149. IC 9-18.1-14-7, AS ADDED BY P.L.198-2016,
 18 SECTION 326, IS AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) If a certificate of registration
 20 or decal issued for an off-road vehicle or a snowmobile that is
 21 registered under this chapter is lost, stolen, destroyed, or damaged, the
 22 owner of the off-road vehicle or snowmobile may apply to the bureau
 23 for a replacement certificate of registration or decal. If the certificate
 24 of registration or decal is lost or stolen, the owner shall provide notice
 25 of the loss or theft to a law enforcement agency with jurisdiction over:

26 (1) the site of the loss or theft; or

27 (2) the address listed on the certificate of registration.

28 (b) The bureau shall issue a replacement certificate of registration
 29 or decal to the owner of an off-road vehicle or a snowmobile after the
 30 owner:

31 (1) pays a fee of nine dollars and fifty cents (\$9.50); and

32 (2) provides notice as required under subsection (a), if applicable.

33 (c) The fee imposed under subsection (b) shall be distributed as
 34 follows:

35 (1) Twenty-five cents (\$0.25) to the state police building account.

36 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

37 (3) One dollar (\$1) to the crossroads 2000 fund.

38 (4) One dollar and fifty cents (\$1.50) to the motor vehicle
 39 highway account.

40 ~~(5) For a certificate of registration or decal issued before July 1,~~
 41 ~~2019:~~

42 ~~(A) (5) One dollar and twenty-five cents (\$1.25) to the integrated~~



1 public safety communications fund.

2 ~~(B) (6)~~ Five dollars (\$5) to the commission fund.

3 ~~(6) For a certificate of registration or decal issued after June 30,~~
4 ~~2019, six dollars and twenty-five cents (\$6.25) to the commission~~
5 ~~fund.~~

6 (d) A replacement certificate of registration or decal issued under
7 this section must be attached and displayed in the same manner as the
8 original certificate of registration or decal.

9 SECTION 150. IC 9-18.1-14-8, AS ADDED BY P.L.198-2016,
10 SECTION 326, IS AMENDED TO READ AS FOLLOWS
11 [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) A person that owns an
12 off-road vehicle or a snowmobile that is registered under this chapter
13 may apply to the bureau to change the ownership of the off-road
14 vehicle or snowmobile:

15 (1) by adding at least one (1) other person as a joint owner; or

16 (2) if the person is a joint owner of the off-road vehicle or
17 snowmobile, by transferring the person's ownership interest in the
18 off-road vehicle or snowmobile to at least one (1) remaining joint
19 owner.

20 (b) The bureau shall issue an amended certificate of registration to
21 a person that applies under subsection (a) after the person does the
22 following:

23 (1) Complies with IC 9-17.

24 (2) Pays a fee of nine dollars and fifty cents (\$9.50).

25 (c) A person may apply to the bureau to amend any obsolete or
26 incorrect information contained in the certificate of registration issued
27 with respect to the off-road vehicle or snowmobile. The bureau shall
28 issue an amended certificate of registration after the person pays a fee
29 of nine dollars and fifty cents (\$9.50).

30 (d) The bureau may not impose or collect a fee for a duplicate, an
31 amended, or a replacement certificate of registration that is issued as
32 a result of an error on the part of the bureau.

33 (e) A fee described in subsection (b)(2) or (c) shall be distributed as
34 follows:

35 (1) Twenty-five cents (\$0.25) to the state police building account.

36 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

37 (3) One dollar (\$1) to the crossroads 2000 fund.

38 (4) One dollar and fifty cents (\$1.50) to the motor vehicle
39 highway account.

40 ~~(5) For a certificate of registration or decal issued before July 1,~~
41 ~~2019:~~

42 ~~(A) (5)~~ One dollar and twenty-five cents (\$1.25) to the integrated



1 public safety communications fund.

2 ~~(B) (6)~~ Five dollars (\$5) to the commission fund.

3 ~~(6) For a certificate of registration or decal issued after June 30,~~
4 ~~2019, six dollars and twenty-five cents (\$6.25) to the commission~~
5 ~~fund.~~

6 SECTION 151. IC 9-18.5-2-1, AS ADDED BY P.L.198-2016,
7 SECTION 327, IS AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) A person may apply to the
9 bureau for a personalized license plate to display on the person's
10 vehicle.

11 (b) The following license plates may be designed as a personalized
12 license plate under this chapter:

13 (1) IC 9-18.5-4 (prisoner of war license plates).

14 (2) IC 9-18.5-5 (disabled Hoosier veteran license plates).

15 (3) IC 9-18.5-6 (Purple Heart license plates).

16 (4) IC 9-18.5-7 (National Guard license plates).

17 (5) IC 9-18.5-8 (license plates for persons with disabilities).

18 (6) IC 9-18.5-9 (amateur radio operator license plates).

19 (7) IC 9-18.5-10 (civic event license plates).

20 (8) IC 9-18.5-11 (In God We Trust license plates).

21 (9) IC 9-18.5-12 (special group recognition license plates).

22 (10) IC 9-18.5-13 (environmental license plates).

23 (11) IC 9-18.5-14 (kids first trust license plates).

24 (12) IC 9-18.5-15 (education license plates).

25 (13) IC 9-18.5-16 (Indiana FFA trust license plates).

26 (14) IC 9-18.5-17 (Indiana firefighter license plates).

27 (15) IC 9-18.5-18 (Indiana boy scouts trust license plates).

28 (16) IC 9-18.5-19 (D.A.R.E. Indiana trust license plates).

29 (17) IC 9-18.5-20 (Indiana arts trust license plates).

30 (18) IC 9-18.5-21 (Indiana health trust license plates).

31 (19) IC 9-18.5-22 (Indiana Native American trust license plates).

32 (20) IC 9-18.5-24 (Pearl Harbor survivor license plates).

33 (21) IC 9-18.5-25 (Indiana state educational institution trust
34 license plates).

35 (22) IC 9-18.5-26 (Lewis and Clark expedition license plates).

36 (23) IC 9-18.5-27 (Riley Children's Foundation license plates).

37 (24) IC 9-18.5-28 (National Football League franchised
38 professional football team license plates).

39 (25) IC 9-18.5-29 (Hoosier veteran license plates).

40 (26) IC 9-18.5-30 (support our troops license plates).

41 (27) IC 9-18.5-31 (Abraham ~~Lincoln~~ **Lincoln's bicentennial**
42 **boyhood home** license plates).



- 1 (28) IC 9-18.5-32 (Earlham College Trust license plates).
- 2 (29) IC 9-18.5-33 (Indiana Gold Star family member license
- 3 plates).
- 4 (30) A license plate issued under IC 9-18 (before its expiration)
- 5 or IC 9-18.1.

6 SECTION 152. IC 9-18.5-4-5, AS ADDED BY P.L.198-2016,
 7 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) A vehicle for a which a
 9 license plate is issued under section 1 of this chapter is exempt from
 10 the applicable registration fee for the vehicle under IC 9-18 (before its
 11 expiration), IC 9-29-5 (before its repeal), or IC 9-18.1-5.

12 (b) A vehicle described in subsection (a) is subject to a service
 13 charge as follows:

14 (1) For a license plate issued before January 1, 2017, five dollars
 15 and seventy-five cents (\$5.75). The service charge shall be
 16 distributed as follows:

- 17 (A) Twenty-five cents (\$0.25) to the state police building
- 18 account.
- 19 (B) Fifty cents (\$0.50) to the state motor vehicle technology
- 20 fund.
- 21 (C) One dollar and twenty-five cents (\$1.25) to the integrated
- 22 public safety communications fund.
- 23 (D) Three dollars and seventy-five cents (\$3.75) to the
- 24 commission fund.

25 (2) For a license plate issued after December 31, 2016, five
 26 dollars (\$5). The service charge shall be distributed as follows:

- 27 (A) Twenty-five cents (\$0.25) to the state police building
- 28 account.
- 29 (B) Fifty cents (\$0.50) to the state motor vehicle technology
- 30 fund.
- 31 ~~(C) For a vehicle registered before July 1, 2019, as follows:~~
- 32 ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the~~
- 33 ~~integrated public safety communications fund.~~
- 34 ~~(ii) (D) Three dollars (\$3) to the commission fund.~~
- 35 ~~(D) For a vehicle registered after June 30, 2019, four dollars~~
- 36 ~~and twenty-five cents (\$4.25) to the commission fund.~~

37 SECTION 153. IC 9-18.5-8-4, AS ADDED BY P.L.198-2016,
 38 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) The bureau shall issue a
 40 permanent parking placard to an individual who:

- 41 (1) is certified by a health care provider listed in subsection (b) as
- 42 having:



- 1 (A) a permanent physical disability that requires the use of a
 2 wheelchair, a walker, braces, or crutches;
 3 (B) permanently lost the use of one (1) or both legs; or
 4 (C) a permanent and severe restriction in mobility due to a
 5 pulmonary or cardiovascular disability, an arthritic condition,
 6 or an orthopedic or neurological impairment; or
 7 (2) is certified to be permanently:
 8 (A) blind (as defined in IC 12-7-2-21(2)); or
 9 (B) visually impaired (as defined in IC 12-7-2-198);
 10 by an optometrist or ophthalmologist who has a valid unrestricted
 11 license to practice optometry or ophthalmology in Indiana.
 12 The certification must be provided in a manner and form prescribed by
 13 the bureau.
 14 (b) A certification required under subsection (a)(1) may be provided
 15 by the following:
 16 (1) A physician having a valid and unrestricted license to practice
 17 medicine.
 18 (2) A physician who is a commissioned medical officer of:
 19 (A) the armed forces of the United States; or
 20 (B) the United States Public Health Service.
 21 (3) A physician who is a medical officer of the United States
 22 Department of Veterans Affairs.
 23 (4) A chiropractor with a valid and unrestricted license under
 24 IC 25-10-1.
 25 (5) A podiatrist with a valid and unrestricted license under
 26 IC 25-29-1.
 27 (6) An advanced practice nurse with a valid and unrestricted
 28 license under IC 25-23.
 29 **(7) A physician assistant with a valid and unrestricted license**
 30 **under IC 25-27.5.**
 31 (c) A permanent placard issued under this section remains in effect
 32 until:
 33 (1) a health care provider listed in subsection (b); or
 34 (2) an optometrist or ophthalmologist that has a valid unrestricted
 35 license to practice optometry or ophthalmology in Indiana;
 36 certifies that the recipient's disability is no longer considered to be
 37 permanent.
 38 SECTION 154. IC 9-18.5-8-5, AS ADDED BY P.L.198-2016,
 39 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) The bureau shall issue a
 41 temporary placard to an individual who is certified by:
 42 (1) a health care provider listed in section 4(b) of this chapter as



- 1 having:
- 2 (A) a temporary physical disability that requires the temporary
- 3 use of a wheelchair, a walker, braces, or crutches;
- 4 (B) temporarily lost the use of one (1) or both legs; or
- 5 (C) a temporary and severe restriction in mobility due to a
- 6 pulmonary or cardiovascular disability, an arthritic condition,
- 7 or an orthopedic or neurological impairment; or
- 8 (2) an optometrist or ophthalmologist who has a valid unrestricted
- 9 license to practice optometry or ophthalmology in Indiana to be
- 10 temporarily:
- 11 (A) blind (as defined in IC 12-7-2-21(2)); or
- 12 (B) visually impaired (as defined in IC 12-7-2-198).
- 13 (b) A certification under this section must:
- 14 (1) be in a manner and form prescribed by the bureau; and
- 15 (2) state the expected duration, including an end date, of the
- 16 condition on which the certification is based.
- 17 (c) A temporary placard issued under this section expires on the
- 18 earlier of the following:
- 19 (1) ~~Six (6) months~~ **One (1) year** after the date on which the
- 20 placard is issued.
- 21 (2) The end date set forth in the certification under subsection (b).
- 22 SECTION 155. IC 9-18.5-8-7, AS ADDED BY P.L.198-2016,
- 23 SECTION 327, IS AMENDED TO READ AS FOLLOWS
- 24 [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) If a placard issued under this
- 25 chapter is lost, stolen, damaged, or destroyed, the bureau shall issue a
- 26 duplicate placard upon application by the ~~individual~~ **person** to whom
- 27 the placard was issued.
- 28 (b) There is no fee to issue an original or a duplicate placard under
- 29 section 4 of this chapter.
- 30 (c) The fee to issue an original or a duplicate placard under section
- 31 5 of this chapter is five dollars (\$5). The fee shall be deposited in the
- 32 commission fund.
- 33 (d) There is no additional fee for a license plate issued under this
- 34 chapter.
- 35 SECTION 156. IC 9-18.5-9-4, AS ADDED BY P.L.198-2016,
- 36 SECTION 327, IS AMENDED TO READ AS FOLLOWS
- 37 [EFFECTIVE JULY 1, 2017]: Sec. 4. This chapter does not exempt an
- 38 applicant from the ~~motor~~ vehicle excise tax under IC 6-6-5 or any fee or
- 39 requirement for registration under this title.
- 40 SECTION 157. IC 9-18.5-9-6, AS ADDED BY P.L.198-2016,
- 41 SECTION 327, IS AMENDED TO READ AS FOLLOWS
- 42 [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fee for a license plate



1 issued under this chapter is eight dollars (\$8).

2 ~~(b) A fee collected under subsection (a) before January 1, 2017,~~
3 ~~shall be distributed as follows:~~

- 4 ~~(1) Two dollars (\$2) to the motor vehicle highway account.~~
5 ~~(2) Two dollars (\$2) to the crossroads 2000 fund.~~
6 ~~(3) One dollar and twenty-five cents (\$1.25) to the integrated~~
7 ~~public safety communications fund.~~
8 ~~(4) Two dollars and seventy-five cents (\$2.75) to the commission~~
9 ~~fund.~~

10 This subsection expires January 1, 2017.

11 ~~(c) (b) A fee collected under subsection (a) after December 31,~~
12 ~~2016, shall be distributed as follows:~~

- 13 (1) Twenty-five cents (\$0.25) to the state police building account.
14 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
15 (3) For a license plate issued before July 1, 2019, as follows:
16 ~~(A) (3) One dollar and twenty-five cents (\$1.25) to the integrated~~
17 ~~public safety communications fund.~~
18 ~~(B) (4) Five dollars (\$5) to the commission fund.~~
19 ~~(4) For a license plate issued after June 30, 2019, six dollars and~~
20 ~~twenty-five cents (\$6.25) to the commission fund.~~

21 (5) Any remaining amount to the motor vehicle highway account.

22 SECTION 158. IC 9-18.5-12-2, AS ADDED BY P.L.198-2016,
23 SECTION 327, IS AMENDED TO READ AS FOLLOWS
24 [EFFECTIVE JULY 1, 2017]: Sec. 2. This chapter does not apply to
25 the following:

- 26 (1) Historic vehicle license plates (IC 9-18.5-34).
27 (2) Personalized license plates (IC 9-18.5-2).
28 (3) Disabled Hoosier veteran license plates (IC 9-18.5-5).
29 (4) Purple Heart license plates (IC 9-18.5-6).
30 (5) National Guard license plates (IC 9-18.5-7).
31 (6) Person with a disability license plates (IC 9-18.5-8).
32 (7) Amateur radio operator license plates (IC 9-18.5-9).
33 (8) In God We Trust license plates (IC 9-18.5-11).
34 (9) Pearl Harbor survivor license plates (IC 9-18.5-24).
35 **(10) Lewis and Clark expedition license plates (IC 9-18.5-26).**
36 ~~(10) (11) Hoosier veteran license plates (IC 9-18.5-29).~~
37 ~~(11) (12) Support our troops license plates (IC 9-18.5-30).~~
38 ~~(12) (13) Abraham Lincoln bicentennial Lincoln's boyhood~~
39 ~~home license plates (IC 9-18.5-31).~~
40 ~~(13) (14) Indiana Gold Star family member license plates~~
41 ~~(IC 9-18.5-33).~~

42 SECTION 159. IC 9-18.5-12-11 IS REPEALED [EFFECTIVE



1 JULY 1, 2017]. Sec. 11: (a) Except as provided in subsection (c); a
 2 vehicle bearing a special group recognition license plate issued under
 3 this chapter may be used only for private and personal purposes:

4 (b) A person that does not qualify for the special group recognition
 5 license plate may not display a special group recognition license plate
 6 on a vehicle the person is required to register under this title:

7 (c) A vehicle:

8 (1) owned by a corporation (as defined in IC 6-5.5-1-6); a
 9 municipal corporation (as defined in IC 36-1-2-10); a partnership
 10 (as defined in IC 6-3-1-19); or a sole proprietor; and

11 (2) bearing an environmental license plate issued under
 12 IC 9-18.5-13;

13 may be used for any lawful purpose:

14 SECTION 160. IC 9-18.5-12-15, AS ADDED BY P.L.198-2016,
 15 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2017]: Sec. 15. (a) Notwithstanding any other
 17 law, representatives of a special group that participates in the special
 18 group recognition plate program may request that the bureau collect an
 19 annual fee of twenty-five dollars (\$25) or less on behalf of the special
 20 group.

21 (b) If a request is made under subsection (a), the bureau shall collect
 22 an annual fee of twenty-five dollars (\$25) or less, as requested by the
 23 special group.

24 (c) The annual fee referred to in subsection (b) shall be collected by
 25 the bureau and deposited in a trust fund for the special group
 26 established under subsection (d).

27 (d) The treasurer of state shall establish a trust fund for each special
 28 group for which the bureau collects fees under this section.

29 (e) The treasurer of state shall invest the money in the fund not
 30 currently needed to meet the obligations of the fund in the same
 31 manner as other public funds are invested. Interest that accrues from
 32 these investments shall be deposited in the fund. Money in the fund is
 33 continuously appropriated for the purposes of this section. Money in
 34 the fund at the end of a state fiscal year does not revert to the state
 35 general fund.

36 (f) The bureau shall administer the fund. Expenses of administering
 37 the fund shall be paid from money in the fund.

38 (g) Before June 30 of each year, the bureau shall distribute the
 39 money from the fund to the special group for which the bureau has
 40 collected fees under this section.

41 (h) Subject to section 16 of this chapter, the bureau may not disclose
 42 information that identifies the persons to whom special group license



1 plates have been issued under this section.
 2 (i) If:
 3 (1) representatives of a special group have collected an annual fee
 4 as set forth in subsection (a) from purchasers of the special group
 5 recognition license plates that was paid directly to the special
 6 group; and
 7 (2) the representatives of the special group request the bureau to
 8 collect the annual fee on behalf of the special group as set forth in
 9 subsection (a);
 10 representatives of the special group may request the bureau to change
 11 the method of collection of the annual fee for the following calendar
 12 year. The representatives of the special group must make a request
 13 under this subsection by July 1 of the year preceding the year for which
 14 the change has been requested. The group may request only one (1)
 15 change in the method of collection in a ~~plate cycle~~. **calendar year.**
 16 (j) If:
 17 (1) the bureau collects an annual fee as set forth in subsection (a)
 18 on behalf of a special group; and
 19 (2) representatives of the special group request the bureau to
 20 cease collection of the annual fee as set forth in subsection (a) on
 21 behalf of the special group, as the annual fee will be paid directly
 22 to the special group by purchasers of the special group
 23 recognition license plates;
 24 representatives of the special group may request the bureau to change
 25 the method of collection of the annual fee for the following calendar
 26 year. The representatives of the special group must make a request
 27 under this subsection by July 1 of the year preceding the year for which
 28 the change has been requested. The group may request only one (1)
 29 change in the method of collection in a ~~plate cycle~~. **calendar year.**
 30 SECTION 161. IC 9-18.5-12-16, AS ADDED BY P.L.198-2016,
 31 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2017]: Sec. 16. (a) Except as provided in
 33 IC 9-18.5-28, the bureau shall collect an annual supplemental fee of
 34 fifteen dollars (\$15) with respect to each special group recognition
 35 license plate issued under this article. The annual supplemental fee is
 36 in addition to a fee imposed under section 14(d)(2) or 15(b) of this
 37 chapter.
 38 (b) ~~An annual supplemental fee collected under subsection (a)~~
 39 ~~before January 1, 2017, shall be distributed as follows:~~
 40 ~~(1) Five dollars (\$5) to the motor vehicle highway account.~~
 41 ~~(2) Five dollars (\$5) to the commission fund.~~
 42 ~~(3) One dollar (\$1) to the crossroads 2000 fund.~~



1 (4) One dollar and twenty-five cents (\$1.25) to the integrated
2 public safety communications fund:

3 (5) Two dollars and seventy-five cents (\$2.75) to the commission
4 fund:

5 This subsection expires January 1, 2017.

6 ~~(c)~~ (b) An annual supplemental fee collected under subsection (a)
7 after December 31, 2016, shall be distributed as follows:

8 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

9 (2) One dollar (\$1) to the crossroads 2000 fund.

10 (3) For a license plate issued before July 1, 2019, as follows:

11 ~~(A)~~ (4) One dollar and twenty-five cents (\$1.25) to the integrated
12 public safety communications fund.

13 ~~(B)~~ (4) Five dollars (\$5) to the commission fund.

14 (4) For a license plate issued after June 30, 2019, six dollars and
15 twenty-five cents (\$6.25) to the commission fund:

16 (5) Any remaining amount to the motor vehicle highway account.

17 SECTION 162. IC 9-18.5-12-17, AS ADDED BY P.L.198-2016,
18 SECTION 327, IS AMENDED TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 2017]: Sec. 17. (a) This section applies to an
20 application form for a special group recognition license plate that:

21 (1) is subject to an annual special group fee; and

22 (2) does not require an applicant to obtain authorization from the
23 special group that sponsors the license plate.

24 (b) The application form must ~~include a box for~~ **allow** the applicant
25 to **choose to allow the disclosure of personal information check that**
26 states the following:

27 ~~"By checking the above box, I am authorizing the bureau of motor~~
28 ~~vehicles to disclose my personal information included on this~~
29 ~~application form to the special group that sponsors the license~~
30 ~~plate for which I am the applicant is applying. I understand that:~~

31 **(c) The bureau must inform the applicant that:**

32 (1) the special group may contact ~~me~~ **the applicant** with
33 information about its activities but may not use ~~my~~ **the**
34 **applicant's** personal information primarily for fundraising or
35 solicitation purposes;

36 (2) the bureau will not disclose ~~my~~ **the applicant's** personal
37 information to any other person or group; and

38 (3) the special group will not disclose ~~my~~ **the applicant's**
39 personal information to any other person or group without ~~my~~ **the**
40 **applicant's** written consent.

41 ~~(c)~~ (d) If an applicant ~~checks the box described in~~ **chooses to allow**
42 **disclosure under** subsection (b), the bureau may disclose personal



1 information about the applicant included on the application form only
2 to the special group that sponsors the license plate.

3 ~~(d)~~ (e) If a special group receives personal information disclosed
4 under subsection ~~(c)~~; ~~(d)~~, the special group:

5 (1) may contact the applicant with information about the special
6 group's activities;

7 (2) may not contact the applicant primarily for fundraising or
8 solicitation purposes; and

9 (3) may not disclose the applicant's personal information to any
10 other person or group without the applicant's written consent.

11 SECTION 163. IC 9-18.5-13-4, AS ADDED BY P.L.198-2016,
12 SECTION 327, IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2017]: Sec. 4. ~~(a)~~ A corporation (as defined in
14 IC 6-5.5-1-6); a municipal corporation (as defined in IC 36-1-2-10); a
15 partnership (as defined in IC 6-3-1-19); or a sole proprietor that
16 registers a vehicle under this title is eligible to receive an
17 environmental license plate under this chapter.

18 ~~(b)~~ A corporation, partnership, or sole proprietor must comply with
19 section 3 of this chapter to receive an environmental license plate.

20 ~~(c)~~ This subsection applies only to a license plate issued under
21 IC 9-18-3-5~~(b)~~ (before its expiration) or IC 9-18.1-9-4. If an officer or
22 employee of a municipal corporation requests an environmental license
23 plate for a vehicle that is assigned to or customarily used by the officer
24 or employee, the officer or employee is responsible for paying all fees
25 associated with the environmental license plate under this chapter and
26 all annual registration fees under IC 9-18 (before its expiration),
27 IC 9-18.1, and, if applicable, IC 9-29 ~~(before its expiration)~~ for the
28 vehicle on which the environmental license plate is displayed.

29 ~~(d)~~ Notwithstanding subsection ~~(c)~~:

30 ~~(1)~~ an environmental license plate that is issued under this
31 section; and

32 ~~(2)~~ all fees and taxes that have been paid to have the plate issued;
33 are considered issued to and paid by the corporation, municipal
34 corporation, partnership, or sole proprietor that registered the vehicle
35 for which the plate was issued; and the corporation, municipal
36 corporation, partnership, or sole proprietor is entitled to retain
37 possession of the plate.

38 SECTION 164. IC 9-18.5-26-1, AS ADDED BY P.L.198-2016,
39 SECTION 327, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2017]: Sec. 1. The bureau shall design and
41 issue a Lewis and Clark expedition license plate. as a special group
42 recognition license plate under IC 9-18.5-12.



1 SECTION 165. IC 9-18.5-26-3, AS ADDED BY P.L.198-2016,
 2 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The ~~fees fee~~ for a Lewis and
 4 Clark expedition license plate **is twenty-five dollars (\$25).** ~~are as~~
 5 ~~follows:~~

6 (1) ~~An annual supplemental fee of fifteen dollars (\$15) under~~
 7 ~~IC 9-18.5-12-16.~~

8 (2) ~~An annual fee of not more than twenty-five dollars (\$25) as~~
 9 ~~provided in IC 9-18.5-12-14(d)(2) or IC 9-18.5-12-15(b).~~

10 (b) ~~The annual fee described in subsection (a)(2) (a)~~ shall be
 11 collected by the bureau and deposited in the Lewis and Clark
 12 expedition fund established by section 4 of this chapter.

13 SECTION 166. IC 9-18.5-31-1, AS ADDED BY P.L.198-2016,
 14 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2017]: Sec. 1. The bureau shall design **and**
 16 **issue** an Abraham ~~Lincoln~~ **Lincoln's boyhood home bicentennial**
 17 license plate.

18 SECTION 167. IC 9-18.5-31-2, AS ADDED BY P.L.198-2016,
 19 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2017]: Sec. 2. ~~An Abraham Lincoln~~
 21 ~~bicentennial license plate shall be available for issuance through~~
 22 ~~December 31, 2013. A person that is eligible to register a vehicle~~
 23 **under this title is eligible to receive an Abraham Lincoln's boyhood**
 24 **home license plate under this chapter upon doing the following:**

25 (1) **Completing an application for an Abraham Lincoln's**
 26 **boyhood home license plate.**

27 (2) **Paying the fees under section 6 of this chapter.**

28 SECTION 168. IC 9-18.5-31-3 IS REPEALED [EFFECTIVE JULY
 29 1, 2017]. Sec. 3: ~~The renewal of the registration of an Abraham Lincoln~~
 30 ~~bicentennial license plate must be available through the renewal cycle~~
 31 ~~in 2016; subject to IC 9-18-2-8(a) (before its expiration) or~~
 32 ~~IC 9-18.1-11. A vehicle may display an Abraham Lincoln bicentennial~~
 33 ~~license plate in 2017; subject to IC 9-18-2-8(a) (before its expiration)~~
 34 ~~or IC 9-18.1-11.~~

35 SECTION 169. IC 9-18.5-31-4, AS ADDED BY P.L.198-2016,
 36 SECTION 327, IS AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2017]: Sec. 4. An Abraham ~~Lincoln~~ **Lincoln's**
 38 **bicentennial boyhood home** license plate must include the following:

39 (1) A basic design for the plate, with consecutive numbers or
 40 letters, or both, to properly identify the vehicle.

41 (2) A background design, an emblem, or colors that designate the
 42 license plate as an Abraham ~~Lincoln~~ **Lincoln's bicentennial**



1 **boyhood home** license plate.

2 (3) Any other information the bureau considers necessary.

3 SECTION 170. IC 9-18.5-31-5 IS REPEALED [EFFECTIVE JULY
4 1, 2017]. ~~Sec. 5: A person that is a resident of Indiana may apply for~~
5 ~~and receive an Abraham Lincoln bicentennial license plate for one (1)~~
6 ~~or more vehicles after doing the following:~~

7 ~~(1) Completing an application for an Abraham Lincoln~~
8 ~~bicentennial license plate.~~

9 ~~(2) Paying the fees under section 6 of this chapter.~~

10 SECTION 171. IC 9-18.5-31-6, AS ADDED BY P.L.198-2016,
11 SECTION 327, IS AMENDED TO READ AS FOLLOWS
12 [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fee for an Abraham
13 ~~Lincoln Lincoln's bicentennial boyhood home~~ license plate is
14 twenty-five dollars (\$25).

15 (b) The fee described in subsection (a) shall be collected by the
16 bureau and deposited in the Indiana State Museum Foundation trust
17 fund established by section 7 of this chapter.

18 SECTION 172. IC 9-18.5-31-8 IS REPEALED [EFFECTIVE JULY
19 1, 2017]. ~~Sec. 8: This chapter expires December 31, 2017.~~

20 SECTION 173. IC 9-18.5-34-2, AS ADDED BY P.L.198-2016,
21 SECTION 327, IS AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The bureau shall design and
23 issue a license plate that designates a vehicle as a historic vehicle.

24 (b) A license plate issued under this section may be displayed on the
25 following vehicles:

26 (1) A collector vehicle registered under IC 9-18.1-5-5.

27 ~~(2) A military vehicle registered under IC 9-18.1-8.~~

28 ~~(3) (2) Any other vehicle that is:~~

29 ~~(A) registered under IC 9-18-12.5 IC 9-18-12 (before its~~
30 ~~expiration) or IC 9-18.1; and~~

31 ~~(B) more than at least twenty-five (25) years old.~~

32 (c) There is no fee for a license plate issued under this section.

33 SECTION 174. IC 9-19-7-2.7 IS ADDED TO THE INDIANA
34 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
35 [EFFECTIVE JULY 1, 2017]: **Sec. 2.7. An autocycle manufactured**
36 **before July 1, 2015, is not required to be equipped with antilock**
37 **brakes.**

38 SECTION 175. IC 9-20-9-8, AS AMENDED BY P.L.150-2009,
39 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2017]: Sec. 8. (a) This section does not apply to farm wagons
41 (as defined in ~~IC 9-13-2-60(a)(1)~~ **IC 9-13-2-60(1)**). However, a farm
42 wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60(2)**) that is



1 operated on a highway may not be used to tow another vehicle.
2 (b) The draw bar or other connection between any two (2) vehicles,
3 one (1) of which is towing or drawing the other upon a highway, may
4 not exceed fifteen (15) feet in length from one (1) vehicle to the other.
5 (c) Each trailer and semitrailer hauled by a motor propelled vehicle
6 must be attached to the vehicle and to each other with the forms of
7 coupling devices that will prevent the trailer or semitrailer from being
8 deflected more than six (6) inches from the path of the towing vehicle
9 or to each other, by suitable safety chains or devices, one (1) on each
10 side of the coupling and at the extreme outer edge of the vehicle. Each
11 chain or device and connection used must be of sufficient strength to
12 haul the trailer when loaded.
13 (d) A vehicle, including a combination of vehicles engaged in
14 interstate commerce, and any safety equipment on the vehicle,
15 including safety chains, cables, or other devices, that is otherwise in
16 compliance with:
17 (1) the United States Department of Transportation Federal
18 Highway Administration motor carrier safety regulations;
19 (2) the motor vehicle safety standards of the National Highway
20 Safety Bureau of the United States Department of Transportation;
21 or
22 (3) the successor of either or both of those agencies;
23 is considered to be in compliance with this section.
24 SECTION 176. IC 9-20-10-2, AS AMENDED BY P.L.150-2009,
25 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2017]: Sec. 2. (a) A farm wagon (as defined in
27 ~~IC 9-13-2-60(a)(1)) IC 9-13-2-60(1)~~) is not subject to IC 9-20-9-8 with
28 regard to trailers in tow.
29 (b) A farm wagon (as defined in ~~IC 9-13-2-60(a)(2))~~
30 **IC 9-13-2-60(2)**) may not be used to tow a trailer.
31 SECTION 177. IC 9-21-8-35, AS AMENDED BY P.L.188-2015,
32 SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2017]: Sec. 35. (a) Upon the immediate approach of an
34 authorized emergency vehicle, when the person who drives the
35 authorized emergency vehicle is giving audible signal by siren or
36 displaying alternately flashing red, red and white, or red and blue
37 lights, a person who drives another vehicle shall do the following
38 unless otherwise directed by a law enforcement officer:
39 (1) Yield the right-of-way.
40 (2) Immediately drive to a position parallel to and as close as
41 possible to the right-hand edge or curb of the highway clear of any
42 intersection.



1 (3) Stop and remain in the position until the authorized
2 emergency vehicle has passed.

3 (b) Upon approaching a stationary authorized emergency vehicle,
4 when the authorized emergency vehicle is giving a signal by displaying
5 alternately flashing red, red and white, or red and blue lights, a person
6 who drives an approaching vehicle shall:

7 (1) proceeding with due caution, yield the right-of-way by making
8 a lane change into a lane not adjacent to that of the authorized
9 emergency vehicle, if possible with due regard to safety and
10 traffic conditions, if on a highway having at least four (4) lanes
11 with not less than two (2) lanes proceeding in the same direction
12 as the approaching vehicle; or

13 (2) proceeding with due caution, reduce the speed of the vehicle
14 to a speed at least ten (10) miles per hour less than the posted
15 speed limit, maintaining a safe speed for road conditions, if
16 changing lanes would be impossible or unsafe.

17 A person who violates this subsection commits a Class A infraction.

18 (c) Upon approaching a stationary recovery vehicle, a stationary
19 utility service vehicle (as defined in IC 8-1-8.3-5), a stationary solid
20 waste hauler, ~~or~~ a stationary road, street, or highway maintenance
21 vehicle, **or a stationary survey or construction vehicle**, when the
22 vehicle is giving a signal by displaying alternately flashing amber
23 lights, a person who drives an approaching vehicle shall:

24 (1) proceeding with due caution, yield the right-of-way by making
25 a lane change into a lane not adjacent to that of the recovery
26 vehicle, utility service vehicle, solid waste hauler, or road, street,
27 or highway maintenance vehicle, if possible with due regard to
28 safety and traffic conditions, if on a highway having at least four
29 (4) lanes with not less than two (2) lanes proceeding in the same
30 direction as the approaching vehicle; or

31 (2) proceeding with due caution, reduce the speed of the vehicle
32 to a speed at least ten (10) miles per hour less than the posted
33 speed limit, maintaining a safe speed for road conditions, if
34 changing lanes would be impossible or unsafe.

35 A person who violates this section commits a Class B infraction.

36 (d) This section does not operate to relieve the person who drives an
37 authorized emergency vehicle, a recovery vehicle, a utility service
38 vehicle, solid waste hauler, ~~or~~ a road, street, or highway maintenance
39 vehicle, **or a stationary survey or construction vehicle** from the duty
40 to operate the vehicle with due regard for the safety of all persons using
41 the highway.

42 SECTION 178. IC 9-21-8-45, AS AMENDED BY P.L.150-2009,



1 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2017]: Sec. 45. (a) A farm wagon may not be operated on an
3 interstate highway.

4 (b) In addition to the prohibition set forth in subsection (a), a farm
5 wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60(2)**) may not be
6 operated on a highway designated as a part of the state highway system
7 under IC 8-23-4-2, except that a farm wagon may cross a state
8 highway, other than a limited access highway, at right angles for the
9 purpose of getting from one (1) farm field to another when the
10 operation can be done safely. The operator shall bring the farm wagon
11 to a complete stop before proceeding across the state highway and shall
12 yield the right-of-way to all traffic.

13 SECTION 179. IC 9-22-1-1, AS AMENDED BY P.L.259-2013,
14 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2017]: Sec. 1. This chapter does not apply to the following:

- 16 (1) A vehicle in operable condition specifically adapted or
17 constructed for operation on privately owned raceways.
- 18 (2) A vehicle stored as the property of a member of the armed
19 forces of the United States who is on active duty assignment.
- 20 (3) A vehicle located on a vehicle sale lot.
- 21 (4) A vehicle located upon property licensed or zoned as an
22 automobile scrapyard.
- 23 (5) ~~A~~ **An antique** vehicle registered and licensed under
24 IC 9-18-12 **(before its expiration), a historic vehicle licensed**
25 **under IC 9-18.5-34, or a military vehicle registered under**
26 **IC 9-18.1-8. as an antique vehicle.**
- 27 (6) A golf cart.
- 28 (7) An off-road vehicle.

29 SECTION 180. IC 9-22-1.5-1 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this
31 chapter, "mobile home" ~~has the meaning set forth in IC 6-6-5-1.~~ **means**
32 **a nonself-propelled vehicle designed for occupancy as a dwelling or**
33 **sleeping place.**

34 SECTION 181. IC 9-24-1-7, AS AMENDED BY P.L.198-2016,
35 SECTION 422, IS AMENDED TO READ AS FOLLOWS
36 [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) Section 1 of this chapter does
37 not apply to the following individuals:

- 38 (1) An individual in the service of the armed forces of the United
39 States while operating an official motor vehicle in that service.
- 40 (2) An individual who is at least sixteen (16) years and one
41 hundred eighty (180) days of age, while operating:
42 (A) road construction or maintenance machinery;



- 1 (B) a ditch digging apparatus;
- 2 (C) a well drilling apparatus; or
- 3 (D) a concrete mixer;
- 4 that is being temporarily drawn, moved, or propelled on a
- 5 highway.
- 6 (3) A nonresident who:
- 7 (A) is:
- 8 (i) at least sixteen (16) years and one hundred eighty (180)
- 9 days of age; or
- 10 (ii) employed in Indiana;
- 11 (B) has in the nonresident's immediate possession a valid
- 12 driver's license that was issued to the nonresident in the
- 13 nonresident's home state or country; and
- 14 (C) is lawfully admitted into the United States;
- 15 while operating on a highway the type of motor vehicle for which
- 16 the driver's license was issued, subject to the restrictions imposed
- 17 by the home state or country of the individual's residence.
- 18 (4) A new Indiana resident who:
- 19 (A) possesses a valid driver's license issued by the state or
- 20 country of the individual's former residence; and
- 21 (B) is lawfully admitted in the United States;
- 22 for a period of sixty (60) days after becoming an Indiana resident,
- 23 and subject to the restrictions imposed by the state or country of
- 24 the individual's former residence while operating upon a highway
- 25 the type of motor vehicle for which the driver's license was
- 26 issued.
- 27 (5) An individual while operating a farm wagon that is being
- 28 temporarily drawn, moved, or propelled on a public highway.
- 29 However, to operate the farm wagon on a highway, other than to
- 30 temporarily draw, move, or propel it, the individual must be at
- 31 least fifteen (15) years of age.
- 32 **(6) An individual who does not hold a driver's license or**
- 33 **permit and is authorized to operate a golf cart or an off-road**
- 34 **vehicle on the highways of a county, city, or town in**
- 35 **accordance with an ordinance adopted under**
- 36 **IC 9-21-1-3(a)(14) or IC 9-21-1-3.3(a).**
- 37 (b) An ordinance adopted under IC 9-21-1-3(a)(14) or
- 38 IC 9-21-1-3.3(a) must require that an individual who operates a golf
- 39 cart or off-road vehicle in the city, county, or town:
- 40 **(1) hold a driver's license; or**
- 41 **(2) be at least sixteen (16) years and one hundred eighty (180)**
- 42 **days of age and hold:**



- 1 **(A) an identification card issued under IC 9-24-16; or**
- 2 **(B) a photo exempt identification card issued under**
- 3 **IC 9-24-16.5.**
- 4 SECTION 182. IC 9-24-3-1, AS AMENDED BY P.L.198-2016,
- 5 SECTION 429, IS AMENDED TO READ AS FOLLOWS
- 6 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as otherwise provided
- 7 in this article, the bureau shall issue an operator's license to an
- 8 individual who meets the following conditions:
- 9 (1) Satisfies the age requirements set forth in section 2.5 of this
- 10 chapter.
- 11 (2) Makes proper application to the bureau under IC 9-24-9 upon
- 12 a form prescribed by the bureau. The form must include an
- 13 attestation concerning the number of hours of supervised driving
- 14 practice that the individual has completed if the individual is
- 15 required under section 2.5 of this chapter to complete a certain
- 16 number of hours of supervised driving practice in order to receive
- 17 an operator's license. The:
- 18 (A) parent or guardian of an applicant less than eighteen (18)
- 19 years of age; or
- 20 (B) applicant, if the applicant is at least eighteen (18) years of
- 21 age;
- 22 shall attest in writing under penalty of perjury to the time logged
- 23 in practice driving.
- 24 (3) Satisfactorily passes the examination and tests required for
- 25 issuance of an operator's license under IC 9-24-10.
- 26 (4) Pays the following applicable fee:
- 27 (A) For an individual who is less than seventy-five (75) years
- 28 of age, seventeen dollars and fifty cents (\$17.50).
- 29 (B) For an individual who is at least seventy-five (75) years of
- 30 age but less than eighty-five (85) years of age, eleven dollars
- 31 (\$11).
- 32 (C) For an individual who is at least eighty-five (85) years of
- 33 age, seven dollars (\$7).
- 34 (b) A fee described in subsection (a)(4)(A) shall be distributed as
- 35 follows:
- 36 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 37 (2) Two dollars (\$2) to the crossroads 2000 fund.
- 38 (3) Four dollars and fifty cents (\$4.50) to the motor vehicle
- 39 highway account.
- 40 ~~(4) For an operator's license issued before July 1, 2019, as~~
- 41 ~~follows:~~
- 42 ~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated~~



1 public safety communications fund.
2 ~~(B) (5)~~ Nine dollars and twenty-five cents (\$9.25) to the
3 commission fund.
4 ~~(5) For an operator's license issued after June 30, 2019, ten dollars~~
5 ~~and fifty cents (\$10.50) to the commission fund.~~
6 (c) A fee described in subsection (a)(4)(B) shall be distributed as
7 follows:
8 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
9 (2) One dollar and fifty cents (\$1.50) to the crossroads 2000 fund.
10 (3) Three dollars (\$3) to the motor vehicle highway account.
11 ~~(4) For an operator's license issued before July 1, 2019, as~~
12 ~~follows:~~
13 ~~(A) (4)~~ One dollar and twenty-five cents (\$1.25) to the integrated
14 public safety communications fund.
15 ~~(B) (5)~~ Four dollars and seventy-five cents (\$4.75) to the
16 commission fund.
17 ~~(5) For an operator's license issued after June 30, 2019, six dollars~~
18 ~~(\$6) to the commission fund.~~
19 (d) A fee described in subsection (a)(4)(C) shall be distributed as
20 follows:
21 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
22 (2) One dollar (\$1) to the crossroads 2000 fund.
23 (3) Two dollars (\$2) to the motor vehicle highway account.
24 ~~(4) For an operator's license issued before July 1, 2019, as~~
25 ~~follows:~~
26 ~~(A) (4)~~ One dollar and twenty-five cents (\$1.25) to the integrated
27 public safety communications fund.
28 ~~(B) (5)~~ Two dollars and twenty-five cents (\$2.25) to the
29 commission fund.
30 ~~(5) For an operator's license issued after June 30, 2019, three~~
31 ~~dollars and fifty cents (\$3.50) to the commission fund.~~
32 SECTION 183. IC 9-24-6.1-2, AS ADDED BY P.L.198-2016,
33 SECTION 452, IS AMENDED TO READ AS FOLLOWS
34 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) The bureau shall develop and
35 implement a commercial driver's license program to:
36 (1) issue commercial driver's licenses, commercial learner's
37 permits, and related endorsements **and restrictions**; and
38 (2) regulate persons required to hold a commercial driver's
39 license.
40 (b) Subject to IC 8-2.1-24-18, the program under subsection (a)
41 must include procedures required to comply with 49 CFR 383 through
42 49 CFR 399.



1 (c) The bureau may adopt emergency rules in the manner provided
2 under IC 4-22-2-37.1 to implement this chapter.

3 SECTION 184. IC 9-24-6.1-4, AS ADDED BY P.L.198-2016,
4 SECTION 452, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The fee for a commercial
6 driver's license issued before January 1, 2017, is thirty-six dollars
7 (\$36). The fee shall be distributed as follows:

8 (1) One dollar and fifty cents (\$1.50) to the state motor vehicle
9 technology fund.

10 (2) Fifteen dollars (\$15) to the motor vehicle highway account.

11 (3) Five dollars (\$5) to the integrated public safety
12 communications fund.

13 (4) Fourteen dollars and fifty cents (\$14.50) to the commission
14 fund.

15 (b) The fee for a commercial driver's license issued after December
16 31, 2016, is thirty-five dollars (\$35). The fee shall be distributed as
17 follows:

18 (1) Twenty-five cents (\$0.25) to the state police building account.

19 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.

20 (3) Two dollars (\$2) to the crossroads 2000 fund.

21 ~~(4) For a commercial driver's license issued before July 1, 2019;~~
22 ~~as follows:~~

23 ~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated~~
24 ~~public safety communications fund.~~

25 ~~(B) (5) Four dollars and seventy-five cents (\$4.75) to the~~
26 ~~commission fund.~~

27 ~~(5) For a commercial driver's license issued after June 30, 2019;~~
28 ~~six dollars (\$6) to the commission fund.~~

29 (6) Any remaining amount to the motor vehicle highway account.

30 (c) The fee for a commercial learner's permit is seventeen dollars
31 (\$17). The fee shall be distributed as follows:

32 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

33 (2) Two dollars (\$2) to the crossroads 2000 fund.

34 ~~(3) For a commercial learner's permit issued before July 1, 2019;~~
35 One dollar and twenty-five cents (\$1.25) to the integrated public
36 safety communications fund.

37 (4) To the commission fund as follows:

38 (A) For a commercial learner's permit issued before January 1,
39 2017, twelve dollars and seventy-five cents (\$12.75).

40 (B) For a commercial learner's permit issued after December
41 31, 2016, ~~and before July 1, 2019;~~ five dollars (\$5).

42 ~~(C) For a commercial learner's permit issued after June 30;~~



- 1 2019, six dollars and twenty-five cents (\$6.25):
- 2 (5) To the motor vehicle highway account as follows:
- 3 (A) For a commercial learner's permit issued before January 1,
- 4 2017, fifty cents (\$0.50).
- 5 (B) For a commercial learner's permit issued after December
- 6 31, 2016, eight dollars and twenty-five cents (\$8.25).
- 7 (d) The payment of a fee imposed under this section does not relieve
- 8 the holder of a commercial driver's license or commercial learner's
- 9 permit of responsibility for the following fees, as applicable:
- 10 (1) The fee to issue an amended or a replacement license or
- 11 permit **under IC 9-24-14-1.**
- 12 (2) A fee to add or remove an endorsement to a license or permit
- 13 **under subsection (e) or IC 9-24-8.5-3.**
- 14 (3) The administrative penalty for the delinquent renewal of a
- 15 license or permit **under IC 9-24-12-13.**
- 16 **(e) The fee to add or remove an endorsement, other than a**
- 17 **motorcycle endorsement, to a commercial driver's license or**
- 18 **commercial learner's permit is nineteen dollars (\$19). The fee shall**
- 19 **be distributed as follows:**
- 20 **(1) Fifty cents (\$0.50) to the state motor vehicle technology**
- 21 **fund.**
- 22 **(2) One dollar and twenty-five cents (\$1.25) to the motor**
- 23 **vehicle highway account.**
- 24 **(3) One dollar and twenty-five cents (\$1.25) to the integrated**
- 25 **public safety communications fund.**
- 26 **(4) Sixteen dollars (\$16) to the commission fund.**
- 27 SECTION 185. IC 9-24-7-1, AS AMENDED BY P.L.198-2016,
- 28 SECTION 454, IS AMENDED TO READ AS FOLLOWS
- 29 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) The bureau shall issue a
- 30 learner's permit to an individual who satisfies the following conditions:
- 31 (1) Makes a proper application in the form and manner prescribed
- 32 by the bureau.
- 33 (2) Pays a fee under subsection (b) or (c), as applicable.
- 34 (3) If less than eighteen (18) years of age, is not ineligible under
- 35 IC 9-24-2-1.
- 36 (4) Has passed a written examination as required under
- 37 IC 9-24-10.
- 38 (5) Either:
- 39 (A) is at least sixteen (16) years of age; or
- 40 (B) if at least fifteen (15) years of age but less than sixteen
- 41 (16) years of age, is enrolled in an approved driver education
- 42 course.



1 (b) The fee for a learner's permit issued before January 1, 2017, is
2 nine dollars and fifty cents (\$9.50). The fee shall be distributed as
3 follows:

- 4 (1) Fifty cents (\$0.50) to the motor vehicle highway account.
- 5 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 6 (3) Two dollars (\$2) to the crossroads 2000 fund.
- 7 (4) One dollar and seventy-five cents (\$1.75) to the integrated
8 public safety communications fund.
- 9 (5) Four dollars and seventy-five cents (\$4.75) to the commission
10 fund.

11 (c) The fee for a learner's permit issued after December 31, 2016, is
12 nine dollars (\$9). The fee shall be distributed as follows:

- 13 (1) Twenty-five cents (\$0.25) to the motor vehicle highway
14 account.
- 15 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 16 (3) Two dollars (\$2) to the crossroads 2000 fund.
- 17 ~~(4) For a learner's permit issued before July 1, 2019, as follows:~~
- 18 ~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated~~
19 ~~public safety communications fund.~~
- 20 ~~(B) (5) Five dollars (\$5) to the commission fund.~~
- 21 ~~(5) For a learner's permit issued after June 30, 2019, six dollars~~
22 ~~and twenty-five cents (\$6.25) to the commission fund.~~

23 SECTION 186. IC 9-24-8-3, AS AMENDED BY P.L.198-2016,
24 SECTION 459, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The bureau shall issue a
26 motorcycle learner's permit to an individual who meets the following
27 conditions:

- 28 (1) The individual holds a valid driver's license issued under this
29 article.
- 30 (2) The individual passes a written examination developed by the
31 bureau concerning the safe operation of a motorcycle.
- 32 (3) The individual makes a proper application in the form and
33 manner prescribed by the bureau.
- 34 (4) The individual pays the appropriate fee under subsection (c)
35 or (d).

36 (b) A motorcycle learner's permit authorizes the holder to operate a
37 motorcycle or Class A motor driven cycle upon a highway under the
38 following conditions:

- 39 (1) The holder wears a helmet that meets the standards described
40 in 49 CFR 571.218 as in effect January 1, 2000.
- 41 (2) The motorcycle or Class A motor driven cycle is operated only
42 during the period from one-half (1/2) hour before sunrise to



- 1 one-half (1/2) hour after sunset.
- 2 (3) The motorcycle or Class A motor driven cycle does not carry
- 3 passengers other than the operator.
- 4 (c) The fee for a motorcycle learner's permit issued before January
- 5 1, 2017, is nine dollars and fifty cents (\$9.50). The fee shall be
- 6 distributed as follows:
 - 7 (1) One dollar (\$1) to the state motor vehicle technology fund.
 - 8 (2) One dollar (\$1) to the motor vehicle highway account.
 - 9 (3) Two dollars (\$2) to the crossroads 2000 fund.
 - 10 (4) One dollar and twenty-five cents (\$1.25) to the integrated
 - 11 public safety communications fund.
 - 12 (5) Four dollars and twenty-five cents (\$4.25) to the commission
 - 13 fund.
- 14 (d) The fee for a motorcycle learner's permit issued after December
- 15 31, 2016, is nine dollars (\$9). The fee shall be distributed as follows:
 - 16 (1) Twenty-five cents (\$0.25) to the motor vehicle highway
 - 17 account.
 - 18 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 - 19 (3) Two dollars (\$2) to the crossroads 2000 fund.
 - 20 ~~(4) For a motorcycle learner's permit issued before July 1, 2019;~~
 - 21 ~~as follows:~~
 - 22 ~~(A) (4) One dollar and twenty-five cents (\$1.25) to the integrated~~
 - 23 ~~public safety communications fund.~~
 - 24 ~~(B) (5) Five dollars (\$5) to the commission fund.~~
 - 25 ~~(5) For a motorcycle learner's permit issued after June 30, 2019;~~
 - 26 ~~six dollars and twenty-five cents (\$6.25) to the commission fund.~~
- 27 (e) The fee for a motorcycle operational skills test administered
- 28 under this chapter is as follows:
 - 29 (1) For tests given by state employees, the fee is five dollars (\$5)
 - 30 and shall be deposited in the motor vehicle highway account
 - 31 under IC 8-14-1.
 - 32 (2) For tests given by a contractor approved by the bureau, the fee
 - 33 is:
 - 34 (A) determined under rules adopted by the bureau under
 - 35 IC 4-22-2 to cover the direct costs of administering the test;
 - 36 and
 - 37 (B) paid to the contractor.
- 38 SECTION 187. IC 9-24-8.5-3, AS ADDED BY P.L.198-2016,
- 39 SECTION 461, IS AMENDED TO READ AS FOLLOWS
- 40 [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The bureau shall add a
- 41 motorcycle endorsement to a driver's license if the holder meets the
- 42 following conditions:



- 1 (1) Is at least sixteen (16) years and one hundred eighty (180)
- 2 days of age.
- 3 (2) Makes a proper application in the form and manner prescribed
- 4 by the bureau.
- 5 (3) Has passed a written examination developed by the bureau
- 6 concerning the safe operation of a motorcycle.
- 7 (4) Satisfactorily completes an operational skills test at a location
- 8 approved by the bureau.
- 9 (5) Pays a fee of nineteen dollars (\$19). The fee shall be
- 10 distributed as follows:
- 11 (A) Fifty cents (\$0.50) to the state motor vehicle technology
- 12 fund.
- 13 (B) One dollar and twenty-five cents (\$1.25) to the motor
- 14 vehicle highway account.
- 15 ~~(C) For an endorsement issued before July 1, 2019:~~
- 16 ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the~~
- 17 ~~integrated public safety communications fund.~~
- 18 ~~(ii) (D) Sixteen dollars (\$16) to the commission fund.~~
- 19 ~~(D) For an endorsement issued after June 30, 2019, seventeen~~
- 20 ~~dollars and twenty-five cents (\$17.25) to the commission fund.~~
- 21 (b) The bureau may waive the testing requirements under subsection
- 22 (a)(3) and (a)(4) for an individual who satisfactorily completes a
- 23 motorcycle operator safety course approved by the bureau as set forth
- 24 in IC 9-27-7.
- 25 (c) The bureau may waive the operational skills test under
- 26 subsection (a)(4) for an individual who holds a valid motorcycle
- 27 endorsement or motorcycle license from any other jurisdiction.
- 28 (d) An individual who fails the operational skills test under
- 29 subsection (a)(4) three (3) consecutive times is not eligible to retake
- 30 the test until two (2) months after the date of the most recent failed test.
- 31 (e) The fee for a motorcycle operational skills test administered
- 32 under this chapter is as follows:
- 33 (1) For tests given by state employees, the fee is five dollars (\$5)
- 34 and shall be deposited in the motor vehicle highway account
- 35 under IC 8-14-1.
- 36 (2) For tests given by a contractor approved by the bureau, the fee
- 37 is:
- 38 (A) determined under rules adopted by the bureau under
- 39 IC 4-22-2 to cover the direct costs of administering the test;
- 40 and
- 41 (B) paid to the contractor.
- 42 SECTION 188. IC 9-24-8.5-4.5 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2017]: **Sec. 4.5. A landowner who authorizes**
 3 **the use of the landowner's land for purposes of the administration**
 4 **of an operational skills test under section 3 of this chapter is not**
 5 **held civilly liable for injury or death to persons or for damage to**
 6 **property that occurs during the course of testing.**

7 SECTION 189. IC 9-24-8.5-5, AS ADDED BY P.L.198-2016,
 8 SECTION 461, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2017]: Sec. 5. The bureau shall add a for-hire
 10 endorsement to an operator's license if the holder meets the following
 11 conditions:

- 12 (1) Is at least eighteen (18) years of age.
 13 (2) Has held a valid driver's license for more than one (1) year.
 14 (3) Makes a proper application in a form and manner prescribed
 15 by the bureau.
 16 (4) Satisfactorily passes a written test approved by the bureau.
 17 (5) Pays a fee of nineteen dollars (\$19). The fee shall be
 18 distributed as follows:

19 (A) Fifty cents (\$0.50) to the state motor vehicle technology
 20 fund.

21 (B) One dollar and twenty-five cents (\$1.25) to the motor
 22 vehicle highway account.

23 ~~(C) For an endorsement issued before July 1, 2019:~~

24 ~~(i) (C) One dollar and twenty-five cents (\$1.25) to the~~
 25 ~~integrated public safety communications fund.~~

26 ~~(ii) (D) Sixteen dollars (\$16) to the commission fund.~~

27 ~~(D) For an endorsement issued after June 30, 2019; seventeen~~
 28 ~~dollars and twenty-five cents (\$17.25) to the commission fund.~~

29 SECTION 190. IC 9-24-10-1, AS AMENDED BY P.L.198-2016,
 30 SECTION 471, IS AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2017]: Sec. 1. An individual who applies under
 32 this chapter for a permit or driver's license and who is required by this
 33 chapter to take an examination shall:

- 34 (1) appear before a member of the bureau or commission; or
 35 (2) appear before an instructor having an endorsement under
 36 IC 9-27-6-8; ~~who did not instruct the individual applying for the~~
 37 ~~license or permit in driver education;~~

38 and be examined concerning the applicant's qualifications and ability
 39 to operate a motor vehicle upon a highway.

40 SECTION 191. IC 9-24-12-5, AS AMENDED BY P.L.198-2016,
 41 SECTION 494, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) Except as provided in



1 subsection (b), and subject to subsection (d), an individual applying for
 2 renewal of an operator's, a chauffeur's, or a public passenger
 3 chauffeur's license, including any endorsements in effect with respect
 4 to the license, must apply in person at a license branch and do the
 5 following:

6 (1) Pass an eyesight examination.

7 (2) Pass a written examination if:

8 (A) the applicant has at least six (6) active points on the
 9 applicant's driving record maintained by the bureau;

10 (B) the applicant has not reached the applicant's twenty-first
 11 birthday and has active points on the applicant's driving record
 12 maintained by the bureau; or

13 (C) the applicant is in possession of a driver's license that is
 14 expired beyond one hundred eighty (180) days.

15 (b) The bureau may adopt rules under IC 4-22-2 concerning the
 16 ability of a holder of an operator's, a chauffeur's, or a public passenger
 17 chauffeur's license to renew the license, including any endorsements in
 18 effect with respect to the license, by mail or by electronic service. If
 19 rules are adopted under this subsection, the rules must provide that an
 20 individual's renewal by mail or by electronic service is subject to the
 21 following conditions:

22 (1) A valid computerized image of the individual must exist
 23 within the records of the bureau.

24 (2) The previous renewal of the individual's operator's,
 25 chauffeur's, or public passenger chauffeur's license must not have
 26 been by mail or by electronic service.

27 (3) The application for or previous renewal of the individual's
 28 license must have included a test of the individual's eyesight
 29 approved by the bureau.

30 (4) If the individual were applying for the license renewal in
 31 person at a license branch, the individual would not be required
 32 under subsection (a)(2) to submit to a written examination.

33 (5) The individual must be a citizen of the United States, as
 34 shown in the records of the bureau.

35 (6) There must not have been any change in the:

36 (A) address; or

37 (B) name;

38 of the individual since the issuance or previous renewal of the
 39 individual's operator's, chauffeur's, or public passenger chauffeur's
 40 license.

41 (7) The operator's, chauffeur's, or public passenger chauffeur's
 42 license of the individual must not be:



- 1 (A) suspended; or
- 2 (B) expired more than one hundred eighty (180) days;
- 3 at the time of the application for renewal.
- 4 (8) The individual must be less than seventy-five (75) years of age
- 5 at the time of the application for renewal.
- 6 (c) An individual applying for the renewal of an operator's, a
- 7 chauffeur's, or a public passenger chauffeur's license, including any
- 8 endorsements in effect with respect to the license, must apply in person
- 9 at a license branch under subsection (a) if the individual is not entitled
- 10 to apply by mail or by electronic service under rules adopted under
- 11 subsection (b).
- 12 (d) The bureau may not issue or renew a chauffeur's or a public
- 13 passenger chauffeur's license after December 31, 2016. If a holder of
- 14 a chauffeur's or a public passenger chauffeur's license applies after
- 15 December 31, 2016, for renewal of the chauffeur's or public passenger
- 16 chauffeur's license, the bureau shall issue to the holder an operator's
- 17 license with a for-hire endorsement if the holder:
- 18 (1) applies in a form and manner prescribed by the bureau; and
- 19 (2) satisfies the requirements for renewal of an operator's license,
- 20 including the fee and examination requirements under this
- 21 section.
- 22 (e) An individual applying for the renewal of an operator's license
- 23 shall pay the following applicable fee:
- 24 (1) If the individual is less than seventy-five (75) years of age,
- 25 seventeen dollars and fifty cents (\$17.50). The fee shall be
- 26 distributed as follows:
- 27 (A) Fifty cents (\$0.50) to the state motor vehicle technology
- 28 fund.
- 29 (B) Two dollars (\$2) to the crossroads 2000 fund.
- 30 (C) Four dollars and fifty cents (\$4.50) to the motor vehicle
- 31 highway account.
- 32 ~~(D) For an operator's license renewed before July 1, 2019; as~~
- 33 ~~follows:~~
- 34 ~~(i) (D) One dollar and twenty-five cents (\$1.25) to the~~
- 35 ~~integrated public safety communications fund.~~
- 36 ~~(ii) (E) Nine dollars and twenty-five cents (\$9.25) to the~~
- 37 ~~commission fund.~~
- 38 ~~(E) For an operator's license renewed after June 30, 2019; ten~~
- 39 ~~dollars and fifty cents (\$10.50) to the commission fund.~~
- 40 (2) If the individual is at least seventy-five (75) years of age and
- 41 less than eighty-five (85) years of age, eleven dollars (\$11). The
- 42 fee shall be distributed as follows:



- 1 (A) Fifty cents (\$0.50) to the state motor vehicle technology
 2 fund.
 3 (B) One dollar and fifty cents (\$1.50) to the crossroads 2000
 4 fund.
 5 (C) Three dollars (\$3) to the motor vehicle highway account.
 6 ~~(D) For an operator's license renewed before July 1, 2019; as~~
 7 ~~follows:~~
 8 ~~(i) (D) One dollar and twenty-five cents (\$1.25) to the~~
 9 ~~integrated public safety communications fund.~~
 10 ~~(ii) (E) Four dollars and seventy-five cents (\$4.75) to the~~
 11 ~~commission fund.~~
 12 ~~(E) For an operator's license renewed after June 30, 2019; six~~
 13 ~~dollars (\$6) to the commission fund.~~
 14 (3) If the individual is at least eighty-five (85) years of age, seven
 15 dollars (\$7). The fee shall be distributed as follows:
 16 (A) Fifty cents (\$0.50) to the state motor vehicle technology
 17 fund.
 18 (B) One dollar (\$1) to the crossroads 2000 fund.
 19 (C) Two dollars (\$2) to the motor vehicle highway account.
 20 ~~(D) For an operator's license renewed before July 1, 2019; as~~
 21 ~~follows:~~
 22 ~~(i) (D) One dollar and twenty-five cents (\$1.25) to the~~
 23 ~~integrated public safety communications fund.~~
 24 ~~(ii) (E) Two dollars and twenty-five cents (\$2.25) to the~~
 25 ~~commission fund.~~
 26 ~~(E) For an operator's license renewed after June 30, 2019;~~
 27 ~~three dollars and fifty cents (\$3.50) to the commission fund.~~
 28 A fee paid under this subsection after December 31, 2016, includes the
 29 renewal of any endorsements that are in effect with respect to the
 30 operator's license at the time of renewal.
 31 ~~(f) An individual applying for the renewal of a chauffeur's license~~
 32 ~~shall pay the following applicable fee:~~
 33 ~~(1) For an individual who is less than seventy-five (75) years of~~
 34 ~~age, twenty-two dollars and fifty cents (\$22.50). The fee shall be~~
 35 ~~distributed as follows:~~
 36 ~~(A) Fifty cents (\$0.50) to the state motor vehicle technology~~
 37 ~~fund.~~
 38 ~~(B) Four dollars (\$4) to the crossroads 2000 fund.~~
 39 ~~(C) One dollar and twenty-five cents (\$1.25) to the integrated~~
 40 ~~public safety communications fund.~~
 41 ~~(D) Seven dollars and seventy-five cents (\$7.75) to the~~
 42 ~~commission fund.~~



- 1 (E) Nine dollars (\$9) to the motor vehicle highway account.
- 2 (2) For an individual who is at least seventy-five (75) years of
- 3 age, eighteen dollars and fifty cents (\$18.50). The fee shall be
- 4 distributed as follows:
- 5 (A) Fifty cents (\$0.50) to the state motor vehicle technology
- 6 fund.
- 7 (B) Four dollars (\$4) to the crossroads 2000 fund.
- 8 (C) Six dollars (\$6) to the motor vehicle highway account.
- 9 (D) One dollar and twenty-five cents (\$1.25) to the integrated
- 10 public safety communications fund.
- 11 (E) Six dollars and seventy-five cents (\$6.75) to the
- 12 commission fund.

13 This subsection expires December 31, 2016.

- 14 (g) An individual applying for the renewal of a public passenger
- 15 chauffeur's license shall pay a fee of eighteen dollars and fifty
- 16 cents (\$18.50). The fee shall be distributed as follows:
- 17 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 18 (2) Four dollars (\$4) to the crossroads 2000 fund.
- 19 (3) Six dollars (\$6) to the motor vehicle highway account.
- 20 (4) One dollar and twenty-five cents (\$1.25) to the integrated
- 21 public safety communications fund.
- 22 (5) Six dollars and seventy-five cents (\$6.75) to the commission
- 23 fund.

24 This subsection expires December 31, 2016.

25 SECTION 192. IC 9-24-13-4, AS AMENDED BY P.L.198-2016,
26 SECTION 502, IS AMENDED TO READ AS FOLLOWS
27 [EFFECTIVE JULY 1, 2017]: Sec. 4. If:

- 28 (1) an individual holding a driver's license or permit issued under
- 29 this article changes the address shown on the driver's license or
- 30 permit application; or
- 31 (2) the name of a licensee or permittee is changed by marriage or
- 32 otherwise;

33 the licensee or permittee shall make application for an amended
34 driver's license or permit under IC 9-24-9 containing the correct
35 information within thirty (30) days of the change. **For fee purposes,**
36 **the application shall be treated as a replacement license under**
37 **IC 9-24-14-1.**

38 SECTION 193. IC 9-24-14-1, AS AMENDED BY P.L.198-2016,
39 SECTION 504, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2017]: Sec. 1. If a permit or driver's license
41 issued under this article is lost or destroyed, and as provided in section
42 3.5 of this chapter, the individual to whom the permit or driver's license



1 was issued may obtain a replacement if the individual pays a fee as
2 follows:

3 (1) For a replacement permit or driver's license, other than a
4 commercial driver's license, issued before January 1, 2017, ten
5 dollars and fifty cents (\$10.50). The fee shall be distributed as
6 follows:

7 (A) Fifty cents (\$0.50) to the state motor vehicle technology
8 fund.

9 (B) One dollar and fifty cents (\$1.50) to the crossroads 2000
10 fund.

11 (C) One dollar and fifty cents (\$1.50) to the motor vehicle
12 highway account.

13 (D) One dollar and twenty-five cents (\$1.25) to the integrated
14 public safety communications fund.

15 (E) Five dollars and seventy-five cents (\$5.75) to the
16 commission fund.

17 (2) For a replacement commercial driver's license issued before
18 January 1, 2017, five dollars and fifty cents (\$5.50). The fee shall
19 be distributed as follows:

20 (A) Fifty cents (\$0.50) to the state motor vehicle technology
21 fund.

22 (B) One dollar (\$1) to the crossroads 2000 fund.

23 (C) One dollar and fifty cents (\$1.50) to the motor vehicle
24 highway account.

25 (D) Two dollars and fifty cents (\$2.50) to the commission
26 fund.

27 (3) For a replacement permit or driver's license issued after
28 December 31, 2016, nine dollars (\$9). The fee shall be distributed
29 as follows:

30 (A) Twenty-five cents (\$0.25) to the motor vehicle highway
31 account.

32 (B) Fifty cents (\$0.50) to the state motor vehicle technology
33 fund.

34 (C) One dollar and twenty-five cents (\$1.25) **to the integrated
35 public safety communications fund. as follows:**

36 ~~(i) For a replacement issued before July 1, 2019, to the
37 integrated public safety communications fund:~~

38 ~~(ii) For a replacement issued after June 30, 2019, to the
39 commission fund.~~

40 (D) Two dollars (\$2) to the crossroads 2000 fund.

41 (E) Five dollars (\$5) to the commission fund.

42 SECTION 194. IC 9-24-16-10, AS AMENDED BY P.L.198-2016,



1 SECTION 513, IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) The bureau may:

3 (1) adopt rules under IC 4-22-2, including rules to:

4 (A) verify an applicant's identity, lawful status, and residence;
5 and

6 (B) invalidate on a temporary basis a license or permit that
7 was issued based on fraudulent documentation; and

8 (2) prescribe all forms necessary;

9 to implement this chapter.

10 (b) The bureau may not impose a fee for the issuance of:

11 (1) an original;

12 (2) a renewal of an;

13 (3) a replacement; or

14 (4) an amended;

15 identification card to an individual described in subsection (c). For
16 purposes of this subsection, the amendment of an identification card
17 includes the addition of a Class B motor driven cycle endorsement to
18 the identification card.

19 (c) An identification card must be issued without the payment of a
20 fee or charge to an individual who:

21 (1) does not have a valid Indiana driver's license; and

22 (2) will be at least eighteen (18) years of age and eligible to vote
23 in the next general, municipal, or special election.

24 (d) The fee to issue, renew, replace, or amend an identification card
25 issued before January 1, 2017, is as follows:

26 (1) To an individual who is less than sixty-five (65) years of age,
27 eleven dollars and fifty cents (\$11.50). The fee shall be
28 distributed as follows:

29 (A) Fifty cents (\$0.50) to the state motor vehicle technology
30 fund.

31 (B) One dollar and twenty-five cents (\$1.25) to the integrated
32 public safety communications fund.

33 (C) Two dollars and seventy-five cents (\$2.75) to the motor
34 vehicle highway account.

35 (D) Seven dollars (\$7) to the commission fund.

36 (2) To an individual who is at least sixty-five (65) years of age or
37 to an individual with a physical disability who is not entitled to
38 obtain a driver's license, nine dollars (\$9). The fee shall be
39 distributed as follows:

40 (A) Fifty cents (\$0.50) to the state motor vehicle technology
41 fund.

42 (B) One dollar and fifty cents (\$1.50) to the motor vehicle



- 1 highway account.
- 2 (C) One dollar and twenty-five cents (\$1.25) to the integrated
- 3 public safety communications fund.
- 4 (D) Five dollars and seventy-five cents (\$5.75) to the
- 5 commission fund.
- 6 (e) The fee to issue, renew, replace, or amend an identification card
- 7 issued after December 31, 2016, is nine dollars (\$9). The fee shall be
- 8 distributed as follows:
- 9 (1) Twenty-five cents (\$0.25) to the motor vehicle highway
- 10 account.
- 11 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
- 12 (3) One dollar and twenty-five cents (\$1.25) **to the integrated**
- 13 **public safety communications fund.** as follows:
- 14 (A) For a replacement issued before July 1, 2019, to the
- 15 integrated public safety communications fund:
- 16 (B) For a replacement issued after June 30, 2019, to the
- 17 commission fund.
- 18 (4) Two dollars (\$2) to the crossroads 2000 fund.
- 19 (5) Five dollars (\$5) to the commission fund.
- 20 SECTION 195. IC 9-24-16-11.6 IS AMENDED TO READ AS
- 21 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11.6. **Except as**
- 22 **provided in IC 9-24-1-7(b)**, an identification card issued under this
- 23 chapter may not be used to identify the person who holds the
- 24 identification card as the operator of a motor vehicle.
- 25 SECTION 196. IC 9-24-16.5-8, AS ADDED BY P.L.197-2015,
- 26 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2017]: Sec. 8. **Except as provided in IC 9-24-1-7(b)**, a photo
- 28 exempt identification card issued under this chapter may not be used
- 29 to identify the individual who holds the photo exempt identification
- 30 card as the operator of a motor vehicle.
- 31 SECTION 197. IC 9-24-16.5-14, AS ADDED BY P.L.198-2016,
- 32 SECTION 518, IS AMENDED TO READ AS FOLLOWS
- 33 [EFFECTIVE JULY 1, 2017]: Sec. 14. (a) The fee to issue, renew,
- 34 replace, or amend a photo exempt identification card issued before
- 35 January 1, 2017, is as follows:
- 36 (1) To an individual who is less than sixty-five (65) years of age,
- 37 eleven dollars and fifty cents (\$11.50). The fee shall be
- 38 distributed as follows:
- 39 (A) Fifty cents (\$0.50) to the state motor vehicle technology
- 40 fund.
- 41 (B) One dollar and twenty-five cents (\$1.25) to the integrated
- 42 public safety communications fund.



- 1 (C) Two dollars and seventy-five cents (\$2.75) to the motor
 2 vehicle highway account.
 3 (D) Seven dollars (\$7) to the commission fund.
 4 (2) To an individual who is at least sixty-five (65) years of age or
 5 to an individual with a physical disability who is not entitled to
 6 obtain a driver's license, nine dollars (\$9). The fee shall be
 7 distributed as follows:
 8 (A) Fifty cents (\$0.50) to the state motor vehicle technology
 9 fund.
 10 (B) One dollar and fifty cents (\$1.50) to the motor vehicle
 11 highway account.
 12 (C) One dollar and twenty-five cents (\$1.25) to the integrated
 13 public safety communications fund.
 14 (D) Five dollars and seventy-five cents (\$5.75) to the
 15 commission fund.
 16 (b) The fee to issue, renew, replace, or amend a photo exempt
 17 identification card issued after December 31, 2016, is nine dollars (\$9).
 18 The fee shall be distributed as follows:
 19 (1) Twenty-five cents (\$0.25) to the motor vehicle highway
 20 account.
 21 (2) Fifty cents (\$0.50) to the state motor vehicle technology fund.
 22 (3) One dollar and twenty-five cents (\$1.25) ~~as follows:~~ **to the**
 23 **integrated public safety communications fund.**
 24 ~~(A) For a replacement issued before July 1, 2019, to the~~
 25 ~~integrated public safety communications fund:~~
 26 ~~(B) For a replacement issued after June 30, 2019, to the~~
 27 ~~commission fund.~~
 28 (4) Two dollars (\$2) to the crossroads 2000 fund.
 29 (5) Five dollars (\$5) to the commission fund.
 30 SECTION 198. IC 9-30-16-1, AS AMENDED BY P.L.198-2016,
 31 SECTION 607, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as provided in
 33 subsection (b), the following are ineligible for specialized driving
 34 privileges under this chapter:
 35 (1) A person who has never been an Indiana resident.
 36 (2) A person seeking specialized driving privileges with respect
 37 to a suspension based on the person's refusal to submit to a
 38 chemical test offered under IC 9-30-6 or IC 9-30-7.
 39 **(3) A person whose driving privileges have been suspended or**
 40 **revoked under IC 9-24-10-7(b)(2)(A).**
 41 (b) This chapter applies to the following:
 42 (1) A person who held an operator's, a commercial driver's, a



1 public passenger chauffeur's, or a chauffeur's license at the time
 2 of:
 3 (A) the criminal conviction for which the operation of a motor
 4 vehicle is an element of the offense;
 5 (B) any criminal conviction for an offense under IC 9-30-5; or
 6 (C) committing the infraction of exceeding a worksite speed
 7 limit for the second time in one (1) year under IC 9-21-5-11(f).
 8 (2) A person who:
 9 (A) has never held a valid Indiana driver's license or does not
 10 currently hold a valid Indiana learner's permit; and
 11 (B) was an Indiana resident when the driving privileges for
 12 which the person is seeking specialized driving privileges
 13 were suspended.
 14 (c) Except as specifically provided in this chapter, a court may
 15 suspend the driving privileges of a person convicted of any of the
 16 following offenses for a period up to the maximum allowable period of
 17 incarceration under the penalty for the offense:
 18 (1) Any criminal conviction in which the operation of a motor
 19 vehicle is an element of the offense.
 20 (2) Any criminal conviction for an offense under IC 9-30-5.
 21 (3) Any offense under IC 35-42-1, IC 35-42-2, or IC 35-44.1-3-1
 22 that involves the use of a vehicle.
 23 (d) Except as provided in section 3.5 of this chapter, a suspension
 24 of driving privileges under this chapter may begin before the
 25 conviction. Multiple suspensions of driving privileges ordered by a
 26 court that are part of the same episode of criminal conduct shall be
 27 served concurrently. A court may grant credit time for any suspension
 28 that began before the conviction, except as prohibited by section
 29 6(a)(2) of this chapter.
 30 (e) If a person has had an ignition interlock device installed as a
 31 condition of specialized driving privileges or under IC 9-30-6-8(d), the
 32 period of the installation shall be credited as part of the suspension of
 33 driving privileges.
 34 (f) This subsection applies to a person described in subsection
 35 (b)(2). A court shall, as a condition of granting specialized driving
 36 privileges to the person, require the person to apply for and obtain an
 37 Indiana driver's license.
 38 SECTION 199. IC 9-30-16-2, AS AMENDED BY P.L.188-2015,
 39 SECTION 123, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The court shall order **that**
 41 **the license driving privileges** of a person **are** suspended for a period
 42 of at least one (1) year for a person convicted of the following:



- 1 (1) An offense that includes the element of causing or resulting in
- 2 serious bodily injury while operating a motor vehicle.
- 3 (2) An offense under IC 9-30-5 that includes the element of
- 4 causing or resulting in serious bodily injury.
- 5 (3) An offense under IC 9-30-5 when the person has a prior
- 6 conviction for an offense under IC 9-30-5.
- 7 (b) A person whose driving privileges are suspended under
- 8 subsection (a) is eligible for specialized driving privileges under
- 9 section 3 of this chapter.
- 10 (c) If a person is convicted of an offense that includes the element
- 11 of causing the death of another person and the offense involved the
- 12 operation of a motor vehicle or was an offense under IC 9-30-5, the
- 13 court shall order that the person's driving privileges are suspended for
- 14 a period of at least two (2) years and not more than the maximum
- 15 allowable period of incarceration of the criminal penalty for the
- 16 offense. A person whose driving privileges are suspended under this
- 17 section is not eligible for specialized driving privileges under section
- 18 3 of this chapter.
- 19 SECTION 200. IC 14-8-2-185, AS AMENDED BY P.L.86-2010,
- 20 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 21 JULY 1, 2017]: Sec. 185. (a) "Off-road vehicle", for purposes of
- 22 IC 14-16-1 and IC 14-19-1-0.5, means a motor driven vehicle capable
- 23 of cross-country travel:
- 24 (1) without benefit of a road; and
- 25 (2) on or immediately over land, water, snow, ice, marsh,
- 26 swampland, or other natural terrain.
- 27 (b) The term includes the following:
- 28 (1) A multiwheel drive or low pressure tire vehicle.
- 29 (2) An amphibious machine.
- 30 (3) A ground effect air cushion vehicle.
- 31 (4) An all-terrain vehicle (as defined in section 5.7 of this
- 32 chapter).
- 33 (5) A recreational off-highway vehicle (as defined in section
- 34 233.5 of this chapter).
- 35 (6) Other means of transportation deriving motive power from a
- 36 source other than muscle or wind.
- 37 (c) The term does not include the following:
- 38 (1) A farm vehicle being used for farming, including, but not
- 39 limited to, a farm wagon (as defined in ~~IC 9-13-2-60(a)(2))~~;
- 40 **IC 9-13-2-60(2))**.
- 41 (2) A vehicle used for military or law enforcement purposes.
- 42 (3) A construction, mining, or other industrial related vehicle used



- 1 in performance of the vehicle's common function, including, but
- 2 not limited to, a farm wagon (as defined in ~~IC 9-13-2-60(a)(3)~~):
- 3 **IC 9-13-2-60(2)**).
- 4 (4) A snowmobile (as defined by section 261 of this chapter).
- 5 (5) A registered aircraft.
- 6 (6) Any other vehicle properly registered by the bureau of motor
- 7 vehicles.
- 8 (7) Any watercraft that is registered under Indiana statutes.
- 9 (8) A golf cart vehicle.
- 10 SECTION 201. IC 14-16-1-20, AS AMENDED BY P.L.198-2016,
- 11 SECTION 642, IS AMENDED TO READ AS FOLLOWS
- 12 [EFFECTIVE JULY 1, 2017]: Sec. 20. (a) Except as provided in
- 13 IC 9-21-1-3(a)(14) and IC 9-21-1-3.3, an individual may not operate a
- 14 vehicle required to be registered under this chapter, under IC 9-18-2.5
- 15 (before its expiration), or under IC 9-18.1-14 upon a public highway,
- 16 street, or rights-of-way thereof or on a public or private parking lot not
- 17 specifically designated for the use of vehicles, except under the
- 18 following conditions:
- 19 (1) A vehicle may be operated on the public right-of-way adjacent
- 20 to the traveled part of the public highway, except a limited access
- 21 highway, if there is sufficient width to operate at a reasonable
- 22 distance off and away from the traveled part and in a manner so
- 23 as not to endanger life or property.
- 24 (2) The operator of a vehicle may cross a public highway, other
- 25 than a limited access highway, at right angles for the purpose of
- 26 getting from one (1) area to another when the operation can be
- 27 done in safety. The operator shall bring the vehicle to a complete
- 28 stop before proceeding across a public highway and shall yield the
- 29 right-of-way to all traffic.
- 30 (3) Notwithstanding this section, a vehicle may be operated on a
- 31 highway in a county road system outside the corporate limits of a
- 32 city or town if the highway is designated for this purpose by the
- 33 county highway department having jurisdiction.
- 34 (4) A law enforcement officer of a city, town, or county or the
- 35 state may authorize use of a vehicle on the public highways,
- 36 streets, and rights-of-way within the officer's jurisdiction during
- 37 emergencies when conventional motor vehicles cannot be used
- 38 for transportation due to snow or other extreme highway
- 39 conditions.
- 40 (5) A vehicle may be operated on a street or highway for a special
- 41 event of limited duration conducted according to a prearranged
- 42 schedule only under permit from the governmental unit having



- 1 jurisdiction. The event may be conducted on the frozen surface of
- 2 public waters only under permit from the department.
- 3 (b) An individual less than fourteen (14) years of age may not
- 4 operate a vehicle without immediate supervision of an individual at
- 5 least eighteen (18) years of age, except on land owned or under the
- 6 control of the individual or the individual's parent or legal guardian.
- 7 (c) **Except as provided in IC 9-21-1-3(a)(14) and IC 9-21-1-3.3,**
- 8 an individual may not operate a vehicle on a public highway without a
- 9 valid motor vehicle driver's license.
- 10 (d) A vehicle may not be used to hunt, pursue, worry, or kill a wild
- 11 bird or a domestic or wild animal.
- 12 SECTION 202. IC 20-26-11-13, AS AMENDED BY P.L.197-2016,
- 13 SECTION 117, IS AMENDED TO READ AS FOLLOWS
- 14 [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) As used in this section, the
- 15 following terms have the following meanings:
- 16 (1) "Class of school" refers to a classification of each school or
- 17 program in the transferee corporation by the grades or special
- 18 programs taught at the school. Generally, these classifications are
- 19 denominated as kindergarten, elementary school, middle school
- 20 or junior high school, high school, and special schools or classes,
- 21 such as schools or classes for special education, career and
- 22 technical education, or career education.
- 23 (2) "Special equipment" means equipment that during a school
- 24 year:
- 25 (A) is used only when a child with disabilities is attending
- 26 school;
- 27 (B) is not used to transport a child to or from a place where the
- 28 child is attending school;
- 29 (C) is necessary for the education of each child with
- 30 disabilities that uses the equipment, as determined under the
- 31 individualized education program for the child; and
- 32 (D) is not used for or by any child who is not a child with
- 33 disabilities.
- 34 (3) "Student enrollment" means the following:
- 35 (A) The total number of students in kindergarten through
- 36 grade 12 who are enrolled in a transferee school corporation
- 37 on a date determined by the state board.
- 38 (B) The total number of students enrolled in a class of school
- 39 in a transferee school corporation on a date determined by the
- 40 state board.
- 41 However, a kindergarten student shall be counted under clauses
- 42 (A) and (B) as one-half (1/2) student. The state board may select



1 a different date for counts under this subdivision. However, the
 2 same date shall be used for all school corporations making a count
 3 for the same class of school.

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

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

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

19 (A) State tuition support distributions received during the
 20 calendar year in which the school year ends.

21 (B) Property tax levies under IC 20-45-7 and IC 20-45-8 for
 22 the calendar year in which the school year ends.

23 (C) The sum of the following excise tax revenue received for
 24 deposit in the calendar year in which the school year begins:

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

26 (ii) ~~Motor~~ Vehicle excise taxes (IC 6-6-5).

27 (iii) Commercial vehicle excise taxes (IC 6-6-5.5).

28 (iv) Boat excise tax (IC 6-6-11).

29 (v) Aircraft license excise tax (IC 6-6-6.5).

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

31 STEP THREE: Determine the greater of:

32 (A) zero (0); or

33 (B) the result of subtracting the STEP TWO amount from the
 34 STEP ONE amount.

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

41 (c) Operating costs shall be determined for each class of school
 42 where a transfer student is enrolled. The operating cost for each class



1 of school is based on the total expenditures of the transferee
 2 corporation for the class of school from its general fund expenditures
 3 as specified in the classified budget forms prescribed by the state board
 4 of accounts. This calculation excludes:

- 5 (1) capital outlay;
- 6 (2) debt service;
- 7 (3) costs of transportation;
- 8 (4) salaries of board members;
- 9 (5) contracted service for legal expenses; and
- 10 (6) any expenditure that is made from extracurricular account
 11 receipts;

12 for the school year.

13 (d) The capital cost of special equipment for a school year is equal
 14 to:

- 15 (1) the cost of the special equipment; divided by
- 16 (2) the product of:
 - 17 (A) the useful life of the special equipment, as determined
 - 18 under the rules adopted by the state board; multiplied by
 - 19 (B) the number of students using the special equipment during
 - 20 at least part of the school year.

21 (e) When an item of expense or cost described in subsection (c)
 22 cannot be allocated to a class of school, it shall be prorated to all
 23 classes of schools on the basis of the student enrollment of each class
 24 in the transferee corporation compared with the total student
 25 enrollment in the school corporation.

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

- 28 (1) the transferee school corporation's operating costs for the class
 29 of school in which the transfer student is enrolled; by
- 30 (2) the student enrollment of the class of school in which the
 31 transfer student is enrolled.

32 When a transferred student is enrolled in a transferee corporation for
 33 less than the full school year of student attendance, the transfer tuition
 34 shall be calculated by the part of the school year for which the
 35 transferred student is enrolled. A school year of student attendance
 36 consists of the number of days school is in session for student
 37 attendance. A student, regardless of the student's attendance, is enrolled
 38 in a transferee school unless the student is no longer entitled to be
 39 transferred because of a change of residence, the student has been
 40 excluded or expelled from school for the balance of the school year or
 41 for an indefinite period, or the student has been confirmed to have
 42 withdrawn from school. The transferor and the transferee corporation



1 may enter into written agreements concerning the amount of transfer
 2 tuition due in any school year. If an agreement cannot be reached, the
 3 amount shall be determined by the state board, and costs may be
 4 established, when in dispute, by the state board of accounts.

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

- 7 (1) the total amount of revenues received during a period; by
- 8 (2) the current ADM of the transferee school for the period in
 9 which the revenues are received.

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

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

- 20 (1) be entered into for a period of not more than five (5) years
 21 with an option to renew;
- 22 (2) specify a maximum number of students to be transferred; and
- 23 (3) fix a method for determining the amount of transfer tuition
 24 and the time of payment, which may be different from that
 25 provided in section 14 of this chapter.

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

- 29 (1) be for one (1) year or longer; and
- 30 (2) fix a method for determining the amount of transfer tuition or
 31 time of payment that is different from the method, amount, or
 32 time of payment that is provided in this section or section 14 of
 33 this chapter.

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

36 SECTION 203. IC 20-40-8-1, AS AMENDED BY P.L.229-2011,
 37 SECTION 196, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2017]: Sec. 1. As used in this chapter, "calendar
 39 year distribution" means the sum of the following:

- 40 (1) A school corporation's:
 - 41 (A) state tuition support; and
 - 42 (B) maximum permissible tuition support levy (as defined in



1 IC 20-45-1-15 before its repeal);
 2 for the calendar year.
 3 (2) The sum of the following excise tax revenue of the school
 4 corporation for the immediately preceding calendar year:
 5 (A) Financial institution excise tax revenue (IC 6-5.5).
 6 (B) ~~Motor~~ Vehicle excise taxes (IC 6-6-5).
 7 (C) Commercial vehicle excise taxes (IC 6-6-5.5).
 8 (D) Boat excise tax (IC 6-6-11).
 9 (E) Aircraft license excise tax (IC 6-6-6.5).
 10 SECTION 204. IC 24-4.6-5-3, AS ADDED BY P.L.97-2011,
 11 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2017]: Sec. 3. As used in this chapter, "vehicle" has the
 13 meaning set forth in ~~IC 6-6-5-1(a)~~: **IC 6-6-5-1(b)**.
 14 SECTION 205. IC 34-30-2-28.7 IS ADDED TO THE INDIANA
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2017]: **Sec. 28.7. IC 9-24-8.5-4.5 (Concerning**
 17 **land owners who authorize the bureau of motor vehicles to use**
 18 **their land for purposes of administering an operational skills test**
 19 **in connection with awarding a motorcycle endorsement).**
 20 SECTION 206. IC 34-52-2-7 IS ADDED TO THE INDIANA
 21 CODE AS A NEW SECTION TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2017]: **Sec. 7. (a) This section applies to a**
 23 **class action against the state.**
 24 **(b) This section applies to an action filed after June 30, 2017.**
 25 **(c) Subject to the requirements of this chapter, a court shall not**
 26 **award attorney's fees without conducting a hearing.**
 27 **(d) A hearing to determine the award of attorney's fees under**
 28 **this section may include:**
 29 **(1) presentation of evidence;**
 30 **(2) testimony of expert witnesses; and**
 31 **(3) any other evidence the court requires to make its**
 32 **determination.**
 33 SECTION 207. IC 35-52-6-24.7, AS ADDED BY P.L.146-2016,
 34 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2017]: Sec. 24.7. IC 6-3.5-10-13 defines crimes concerning
 36 the municipal ~~motor~~ vehicle license excise ~~surtax~~: **tax**.
 37 SECTION 208. IC 36-7-4-1318, AS AMENDED BY P.L.197-2016,
 38 SECTION 123, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2017]: Sec. 1318. (a) A unit may not adopt an
 40 impact fee ordinance under section 1311 of this chapter unless the unit
 41 has prepared or substantially updated a zone improvement plan for
 42 each impact zone during the immediately preceding one (1) year



1 period. A single zone improvement plan may be used for two (2) or
 2 more infrastructure types if the impact zones for the infrastructure
 3 types are congruent.

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

6 (1) A description of the nature and location of existing
 7 infrastructure in the impact zone.

8 (2) A determination of the current level of service.

9 (3) Establishment of a community level of service. A unit may
 10 provide that the unit's current level of service is the unit's
 11 community level of service in the zone improvement plan.

12 (4) An estimate of the nature and location of development that is
 13 expected to occur in the impact zone during the following ten (10)
 14 year period.

15 (5) An estimate of the nature, location, and cost of infrastructure
 16 that is necessary to provide the community level of service for the
 17 development described in subdivision (4). The plan must indicate
 18 the proposed timing and sequencing of infrastructure installation.

19 (6) A general description of the sources and amounts of money
 20 used to pay for infrastructure during the previous five (5) years.

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

23 (1) provide for completion of the infrastructure that is necessary
 24 to raise the current level of service to the community level of
 25 service within the following ten (10) year period;

26 (2) indicate the nature, location, and cost of infrastructure that is
 27 necessary to raise the current level of service to the community
 28 level of service; and

29 (3) identify the revenue sources and estimate the amount of the
 30 revenue sources that the unit intends to use to raise the current
 31 level of service to the community level of service for existing
 32 development. Revenue sources include, without limitation, any
 33 increase in revenues available from one (1) or more of the
 34 following:

35 (A) Adopting or increasing the following:

36 (i) The local income tax (IC 6-3.6-6).

37 (ii) The ~~annual license county vehicle excise surtax~~ **tax or**
 38 **the municipal vehicle excise tax, as applicable.**

39 (iii) The **county wheel tax or the municipal wheel tax, as**
 40 **applicable.**

41 (B) Imposing the property tax rate per one hundred dollars
 42 (\$100) of assessed valuation that the unit may impose to create



- 1 a cumulative capital improvement fund under IC 36-9-14.5 or
- 2 IC 36-9-15.5.
- 3 (C) Transferring and reserving for infrastructure purposes
- 4 other general revenues that are currently not being used to pay
- 5 for capital costs of infrastructure.
- 6 (D) Dedicating and reserving for infrastructure purposes any
- 7 newly available revenues, whether from federal or state
- 8 revenue sharing programs or from the adoption of newly
- 9 authorized taxes.
- 10 (d) A unit must consult with a qualified engineer licensed to
- 11 perform engineering services in Indiana when the unit is preparing the
- 12 portions of the zone improvement plan described in subsections (b)(1),
- 13 (b)(2), (b)(5), and (c)(2).
- 14 (e) A zone improvement plan and amendments and modifications
- 15 to the zone improvement plan become effective after adoption as part
- 16 of the comprehensive plan under the 500 SERIES of this chapter or
- 17 adoption as part of the capital improvements program under section
- 18 503(5) of this chapter. If the unit establishing the impact fee schedule
- 19 or formula and establishing the zone improvement plan is different
- 20 from the unit having planning and zoning jurisdiction, the unit having
- 21 planning and zoning jurisdiction shall incorporate the zone
- 22 improvement plan as part of the unit's comprehensive plan and capital
- 23 improvement plan.
- 24 (f) If a unit's zone improvement plan identifies revenue sources for
- 25 raising the current level of service to the community level of service,
- 26 impact fees may not be assessed or collected by the unit unless:
- 27 (1) before the effective date of the impact fee ordinance the unit
- 28 has available or has adopted the revenue sources that the zone
- 29 improvement plan specifies will be in effect before the impact fee
- 30 ordinance becomes effective; and
- 31 (2) after the effective date of the impact fee ordinance the unit
- 32 continues to provide adequate funds to defray the cost of raising
- 33 the current level of service to the community level of service,
- 34 using revenue sources specified in the zone improvement plan or
- 35 revenue sources other than impact fees.
- 36 SECTION 209. [EFFECTIVE JULY 1, 2017] (a) **As used in this**
- 37 **SECTION, "committee" refers to the interim study committee on**
- 38 **roads and transportation established by IC 2-5-1.3-4(16).**
- 39 (b) **As used in this SECTION, "interim" has the meaning set**
- 40 **forth in IC 2-5-1.3-1.**
- 41 (c) **As used in this SECTION, "legislative council" refers to the**
- 42 **legislative council created by IC 2-5-1.1-1.**



- 1 **(d) The legislative council is urged to assign to the committee for**
2 **study during the 2017 interim the topic of the motor vehicle**
3 **inspection and maintenance program in Lake and Porter counties**
4 **and whether there are alternatives to the program that would**
5 **satisfy regulatory requirements and have a comparable effect on**
6 **air quality.**
- 7 **(e) If the topic set forth in subsection (d) is assigned to the**
8 **committee, the committee shall issue a final report to the legislative**
9 **council containing the committee's findings and recommendations**
10 **in an electronic format under IC 5-14-6 not later than November**
11 **1, 2017.**
- 12 **(f) This SECTION expires December 31, 2017.**
13 **SECTION 210. An emergency is declared for this act.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Roads and Transportation, to which was referred House Bill 1491, 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 7, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 19. IC 9-13-2-6.1, AS ADDED BY P.L.82-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6.1. **Subject to IC 9-19-7-2.7**, "autocycle" means a three (3) wheeled motor vehicle in which the operator and passenger ride in a completely or partially enclosed seating area that is equipped with:

- (1) a rollcage or roll hoops;
- (2) safety belts for each occupant; and
- (3) antilock brakes;

and is designed to be controlled with a steering wheel and pedals."

Page 7, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 20. IC 9-13-2-60, AS AMENDED BY P.L.86-2010, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 60. ~~(a)~~ "Farm wagon" means any of the following:

(1) A wagon, other than an implement of agriculture, that is used primarily for transporting farm products and farm supplies in connection with a farming operation.

(2) A three (3), four (4), or six (6) wheeled **farming or construction related** motor vehicle: ~~with a folding hitch on the front of the motor vehicle;~~

(A) capable of cross country travel:

(i) without the benefit of a road; and

(ii) on or immediately over land, water, snow, ice, marsh, swampland, or other natural terrain;

(B) manufactured with seating for not more than four (4) individuals; and

(C) that is used primarily for farming or construction related purposes, including:

~~(A)~~ **(i) to transport the transportation of** an individual from one (1) farm field to another, whether or not the motor vehicle is operated on a highway in order to reach the other farm field;

~~(B)~~ **(ii) for** the transportation of an individual upon farm premises; or

~~(C)~~ **(iii) for both purposes set forth in clauses (A) and (B):**



hauling building materials.

(3) A three (3), four (4), or six (6) wheeled construction related motor vehicle, capable of cross-country travel:

(A) without the benefit of a road; and

(B) on or immediately over land, water, snow, ice, marsh, swampland, or other natural terrain;

that is used primarily for construction related purposes, including hauling building materials:

(b) The term includes a motor vehicle described in subsection (a)(2) that is used for the incidental transportation of farm supplies or farm implements at the same time it is used for the transportation of an individual."

Page 21, line 39, strike "The fee to renew a permanent registration is eight".

Page 21, strike lines 40 through 42.

Page 22, strike lines 1 through 4.

Page 22, line 8, strike "or IC 9-18-10-2(a)(3) (before its expiration)".

Page 39, between lines 29 and 30, begin a new line block indented and insert:

"(10) Lewis and Clark expedition license plates (IC 9-18.5-26)."

Page 39, line 30, strike "(10)" and insert "(11)".

Page 39, line 31, strike "(11)" and insert "(12)".

Page 39, line 32, strike "(12)" and insert "(13)".

Page 39, line 34, strike "(13)" and insert "(14)".

Page 43, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 66. IC 9-18.5-26-1, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. The bureau shall design and issue a Lewis and Clark expedition license plate. as a ~~special group recognition license plate under IC 9-18.5-12.~~

SECTION 67. IC 9-18.5-26-3, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The ~~fees fee~~ for a Lewis and Clark expedition license plate ~~is twenty-five dollars (\$25).~~ are as follows:

(1) An annual supplemental fee of fifteen dollars (\$15) under IC 9-18.5-12-16.

(2) An annual fee of not more than twenty-five dollars (\$25) as provided in IC 9-18.5-12-14(d)(2) or IC 9-18.5-12-15(b).

(b) The ~~annual~~ fee described in subsection (a)(2) (a) shall be collected by the bureau and deposited in the Lewis and Clark



expedition fund established by section 4 of this chapter."

Page 45, between lines 9 and 10, begin a new paragraph and insert:

"SECTION 75. IC 9-19-7-2.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 2.7. An autocycle registered before July 1, 2015, is not required to be equipped with antilock brakes.**

SECTION 74. IC 9-20-9-8, AS AMENDED BY P.L.150-2009, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) This section does not apply to farm wagons (as defined in ~~IC 9-13-2-60(a)(1)~~; **IC 9-13-2-60**). However, a farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60**) that is operated on a highway may not be used to tow another vehicle.

(b) The draw bar or other connection between any two (2) vehicles, one (1) of which is towing or drawing the other upon a highway, may not exceed fifteen (15) feet in length from one (1) vehicle to the other.

(c) Each trailer and semitrailer hauled by a motor propelled vehicle must be attached to the vehicle and to each other with the forms of coupling devices that will prevent the trailer or semitrailer from being deflected more than six (6) inches from the path of the towing vehicle or to each other, by suitable safety chains or devices, one (1) on each side of the coupling and at the extreme outer edge of the vehicle. Each chain or device and connection used must be of sufficient strength to haul the trailer when loaded.

(d) A vehicle, including a combination of vehicles engaged in interstate commerce, and any safety equipment on the vehicle, including safety chains, cables, or other devices, that is otherwise in compliance with:

- (1) the United States Department of Transportation Federal Highway Administration motor carrier safety regulations;
 - (2) the motor vehicle safety standards of the National Highway Safety Bureau of the United States Department of Transportation;
- or
- (3) the successor of either or both of those agencies;

is considered to be in compliance with this section.

SECTION 75. IC 9-20-10-2, AS AMENDED BY P.L.150-2009, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) A farm wagon (as defined in ~~IC 9-13-2-60(a)(1)~~ **IC 9-13-2-60**) is not subject to IC 9-20-9-8 with regard to trailers in tow.

(b) A farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60**) may not be used to tow a trailer.



SECTION 76. IC 9-21-8-35, AS AMENDED BY P.L.188-2015, SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 35. (a) Upon the immediate approach of an authorized emergency vehicle, when the person who drives the authorized emergency vehicle is giving audible signal by siren or displaying alternately flashing red, red and white, or red and blue lights, a person who drives another vehicle shall do the following unless otherwise directed by a law enforcement officer:

- (1) Yield the right-of-way.
- (2) Immediately drive to a position parallel to and as close as possible to the right-hand edge or curb of the highway clear of any intersection.
- (3) Stop and remain in the position until the authorized emergency vehicle has passed.

(b) Upon approaching a stationary authorized emergency vehicle, when the authorized emergency vehicle is giving a signal by displaying alternately flashing red, red and white, or red and blue lights, a person who drives an approaching vehicle shall:

- (1) proceeding with due caution, yield the right-of-way by making a lane change into a lane not adjacent to that of the authorized emergency vehicle, if possible with due regard to safety and traffic conditions, if on a highway having at least four (4) lanes with not less than two (2) lanes proceeding in the same direction as the approaching vehicle; or
- (2) proceeding with due caution, reduce the speed of the vehicle to a speed at least ten (10) miles per hour less than the posted speed limit, maintaining a safe speed for road conditions, if changing lanes would be impossible or unsafe.

A person who violates this subsection commits a Class A infraction.

(c) Upon approaching a stationary recovery vehicle, a stationary utility service vehicle (as defined in IC 8-1-8.3-5), a stationary solid waste hauler, **or** a stationary road, street, or highway maintenance vehicle, **or a stationary survey or construction vehicle**, when the vehicle is giving a signal by displaying alternately flashing amber lights, a person who drives an approaching vehicle shall:

- (1) proceeding with due caution, yield the right-of-way by making a lane change into a lane not adjacent to that of the recovery vehicle, utility service vehicle, solid waste hauler, or road, street, or highway maintenance vehicle, if possible with due regard to safety and traffic conditions, if on a highway having at least four (4) lanes with not less than two (2) lanes proceeding in the same direction as the approaching vehicle; or



(2) proceeding with due caution, reduce the speed of the vehicle to a speed at least ten (10) miles per hour less than the posted speed limit, maintaining a safe speed for road conditions, if changing lanes would be impossible or unsafe.

A person who violates this section commits a Class B infraction.

(d) This section does not operate to relieve the person who drives an authorized emergency vehicle, a recovery vehicle, a utility service vehicle, solid waste hauler, ~~or~~ a road, street, or highway maintenance vehicle, **or a stationary survey or construction vehicle** from the duty to operate the vehicle with due regard for the safety of all persons using the highway.

SECTION 77. IC 9-21-8-45, AS AMENDED BY P.L.150-2009, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 45. (a) A farm wagon may not be operated on an interstate highway.

(b) In addition to the prohibition set forth in subsection (a), a farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~ **IC 9-13-2-60**) may not be operated on a highway designated as a part of the state highway system under IC 8-23-4-2, except that a farm wagon may cross a state highway, other than a limited access highway, at right angles for the purpose of getting from one (1) farm field to another when the operation can be done safely. The operator shall bring the farm wagon to a complete stop before proceeding across the state highway and shall yield the right-of-way to all traffic."

Page 45, between lines 25 and 26, begin a new paragraph and insert:

"SECTION 75. IC 9-24-1-7, AS AMENDED BY P.L.198-2016, SECTION 422, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7. (a) Section 1 of this chapter does not apply to the following individuals:

(1) An individual in the service of the armed forces of the United States while operating an official motor vehicle in that service.

(2) An individual who is at least sixteen (16) years and one hundred eighty (180) days of age, while operating:

- (A) road construction or maintenance machinery;
- (B) a ditch digging apparatus;
- (C) a well drilling apparatus; or
- (D) a concrete mixer;

that is being temporarily drawn, moved, or propelled on a highway.

(3) A nonresident who:

- (A) is:
 - (i) at least sixteen (16) years and one hundred eighty (180)



days of age; or

(ii) employed in Indiana;

(B) has in the nonresident's immediate possession a valid driver's license that was issued to the nonresident in the nonresident's home state or country; and

(C) is lawfully admitted into the United States;

while operating on a highway the type of motor vehicle for which the driver's license was issued, subject to the restrictions imposed by the home state or country of the individual's residence.

(4) A new Indiana resident who:

(A) possesses a valid driver's license issued by the state or country of the individual's former residence; and

(B) is lawfully admitted in the United States;

for a period of sixty (60) days after becoming an Indiana resident, and subject to the restrictions imposed by the state or country of the individual's former residence while operating upon a highway the type of motor vehicle for which the driver's license was issued.

(5) An individual while operating a farm wagon that is being temporarily drawn, moved, or propelled on a public highway. However, to operate the farm wagon on a highway, other than to temporarily draw, move, or propel it, the individual must be at least fifteen (15) years of age.

(6) An individual who does not hold a driver's license or permit and is authorized to operate a golf cart or an off-road vehicle on the highways of a county, city, or town in accordance with an ordinance adopted under IC 9-21-1-3(a)(14) or IC 9-21-1-3.3(a).

(b) An ordinance adopted under IC 9-21-1-3(a)(14) or IC 9-21-1-3.3(a) must require that an individual who operates a golf cart or off-road vehicle in the city, county, or town:

(1) hold a driver's license; or

(2) be at least sixteen (16) years and one hundred eighty (180) days of age and hold:

(A) an identification card issued under IC 9-24-16; or

(B) a photo exempt identification card issued under IC 9-24-16.5."

Page 60, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 90. IC 9-24-16-11.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11.6. **Except as provided in IC 9-24-1-7(b)**, an identification card issued under this chapter may not be used to identify the person who holds the



identification card as the operator of a motor vehicle.

SECTION 91. IC 9-24-16.5-8, AS ADDED BY P.L.197-2015, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. **Except as provided in IC 9-24-1-7(b)**, a photo exempt identification card issued under this chapter may not be used to identify the individual who holds the photo exempt identification card as the operator of a motor vehicle."

Page 63, between lines 4 and 5, begin a new paragraph and insert: "SECTION 93. IC 14-8-2-185, AS AMENDED BY P.L.86-2010, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 185. (a) "Off-road vehicle", for purposes of IC 14-16-1 and IC 14-19-1-0.5, means a motor driven vehicle capable of cross-country travel:

- (1) without benefit of a road; and
- (2) on or immediately over land, water, snow, ice, marsh, swampland, or other natural terrain.

(b) The term includes the following:

- (1) A multiwheel drive or low pressure tire vehicle.
- (2) An amphibious machine.
- (3) A ground effect air cushion vehicle.
- (4) An all-terrain vehicle (as defined in section 5.7 of this chapter).
- (5) A recreational off-highway vehicle (as defined in section 233.5 of this chapter).
- (6) Other means of transportation deriving motive power from a source other than muscle or wind.

(c) The term does not include the following:

- (1) A farm vehicle being used for farming, including, but not limited to, a farm wagon (as defined in ~~IC 9-13-2-60(a)(2)~~; **IC 9-13-2-60(2)**).
- (2) A vehicle used for military or law enforcement purposes.
- (3) A construction, mining, or other industrial related vehicle used in performance of the vehicle's common function, including, but not limited to, a farm wagon (as defined in ~~IC 9-13-2-60(a)(3)~~; **IC 9-13-2-60(2)**).
- (4) A snowmobile (as defined by section 261 of this chapter).
- (5) A registered aircraft.
- (6) Any other vehicle properly registered by the bureau of motor vehicles.
- (7) Any watercraft that is registered under Indiana statutes.
- (8) A golf cart vehicle.

SECTION 95. IC 14-16-1-20, AS AMENDED BY P.L.198-2016,



SECTION 642, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 20. (a) Except as provided in IC 9-21-1-3(a)(14) and IC 9-21-1-3.3, an individual may not operate a vehicle required to be registered under this chapter, under IC 9-18-2.5 (before its expiration), or under IC 9-18.1-14 upon a public highway, street, or rights-of-way thereof or on a public or private parking lot not specifically designated for the use of vehicles, except under the following conditions:

(1) A vehicle may be operated on the public right-of-way adjacent to the traveled part of the public highway, except a limited access highway, if there is sufficient width to operate at a reasonable distance off and away from the traveled part and in a manner so as not to endanger life or property.

(2) The operator of a vehicle may cross a public highway, other than a limited access highway, at right angles for the purpose of getting from one (1) area to another when the operation can be done in safety. The operator shall bring the vehicle to a complete stop before proceeding across a public highway and shall yield the right-of-way to all traffic.

(3) Notwithstanding this section, a vehicle may be operated on a highway in a county road system outside the corporate limits of a city or town if the highway is designated for this purpose by the county highway department having jurisdiction.

(4) A law enforcement officer of a city, town, or county or the state may authorize use of a vehicle on the public highways, streets, and rights-of-way within the officer's jurisdiction during emergencies when conventional motor vehicles cannot be used for transportation due to snow or other extreme highway conditions.

(5) A vehicle may be operated on a street or highway for a special event of limited duration conducted according to a prearranged schedule only under permit from the governmental unit having jurisdiction. The event may be conducted on the frozen surface of public waters only under permit from the department.

(b) An individual less than fourteen (14) years of age may not operate a vehicle without immediate supervision of an individual at least eighteen (18) years of age, except on land owned or under the control of the individual or the individual's parent or legal guardian.

(c) **Except as provided in IC 9-21-1-3(a)(14) and IC 9-21-1-3.3,** an individual may not operate a vehicle on a public highway without a



valid motor vehicle driver's license.

(d) A vehicle may not be used to hunt, pursue, worry, or kill a wild bird or a domestic or wild animal."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1491 as introduced.)

SOLIDAY

Committee Vote: yeas 9, nays 4.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1491 be amended to read as follows:

Page 70, line 33, after "requirements" insert "**of**".

Page 70, line 33, after "shall" insert "**not**".

Page 70, line 34, delete "to a prevailing party based on the rate charged for" and insert "**without conducting a hearing**".

Page 70, delete lines 35 through 42.

Page 71, delete lines 1 through 3.

Page 71, line 4, delete "The court shall conduct a" and insert "**A**".

Page 71, line 5, delete "section. The hearing" and insert "**section**".

(Reference is to HB 1491 as printed February 10, 2017.)

STEUERWALD

COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred House Bill No. 1491, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 9, between lines 7 and 8, begin a new paragraph and insert:

"SECTION 22. IC 9-13-2-196, AS AMENDED BY P.L.198-2016, SECTION 176, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 196. (a) "Vehicle" means, except as otherwise provided in this section, a device in, upon, or by which a

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person or property is, or may be, transported or drawn upon a highway. The term does not include the following:

- (1) A device moved by human power.
 - (2) A device that runs only on rails or tracks.
 - (3) A wheelchair.
- (b) For purposes of IC 9-17, the term includes the following:
- (1) Off-road vehicles.
 - (2) Manufactured homes or mobile homes that are:
 - (A) personal property not held for resale; and
 - (B) not attached to real estate by a permanent foundation.
 - (3) Watercraft.

(c) For purposes of IC 9-22 and IC 9-32, the term refers to a vehicle of a type that must be registered under IC 9-18-2 (before its expiration) or IC 9-18.1, other than an off-road vehicle or a snowmobile under IC 9-18-2.5 (before its expiration) or ~~IC 9-18.1-4~~. **IC 9-18.1-14.**

(d) For purposes of IC 9-30-5, IC 9-30-6, IC 9-30-8, and IC 9-30-9, the term means a device for transportation by land or air. The term does not include an electric personal assistive mobility device."

Page 23, line 1, delete "." and insert "**to pay all applicable excise tax. There is no fee to renew a permanent registration under subsection (b).**".

Page 25, line 4, delete "." and insert "**to pay all applicable excise tax. There is no fee to renew a permanent registration under subsection (a).**".

Page 25, line 4, strike "The fee to renew a permanent registration is eight".

Page 25, strike lines 5 through 11.

Page 46, line 39, delete "IC 9-13-2-60)." and insert "**IC 9-13-2-60(1).**".

Page 46, line 40, delete "IC 9-13-2-60)" and insert "**IC 9-13-2-60(2).**".

Page 47, line 25, delete "IC 9-13-2-60)" and insert "**IC 9-13-2-60(1).**".

Page 47, line 27, delete "IC 9-13-2-60)" and insert "**IC 9-13-2-60(2).**".



Page 49, line 3, delete "IC 9-13-2-60)" and insert "**IC 9-13-2-60(2))**".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to HB 1491 as reprinted February 17, 2017.)

CRIDER, Chairperson

Committee Vote: Yeas 9, Nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill No. 1491, has had the same under consideration and begs leave to report the same back to the Senate 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 6-1.1-2-7, 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 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~~ IC 6-3.6-3-1 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.~~

~~(3) (2) "County council" includes the city-county council of a county that contains a consolidated city of the first class.~~

~~(4) (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).~~

~~(5) (4) "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.~~

~~(6) (5) "Surtax" means the annual license county vehicle excise surtax tax imposed by an adopting entity under this chapter.~~

~~(7) (6) "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.

(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."



Page 3, between lines 2 and 3, begin a new paragraph and insert:

"SECTION 9. 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; 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 10. 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 11. 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) (2) "Bus" has the meaning set forth in ~~IC 9-13-2-17(a)~~ IC 9-13-2-17.
- (4) (3) "Commercial *motor* vehicle" has the meaning set forth in ~~IC 6-6-5.5-1(c)~~ IC 6-6-5.5-1(b).
- (5) (4) "County council" includes the city-county council of a county that contains a consolidated city of the first class.



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

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

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

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

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

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

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

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

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

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

SECTION 12. 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~~ **a 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 surtax~~ **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."

Page 4, line 14, delete "(a)".

Page 4, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 17. 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 18. 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.~~ **has the meaning set forth in 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 19. 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.
- (4) Motor driven cycles.

(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."

Page 5, line 28, delete ",".

Page 5, between lines 30 and 31, begin a new paragraph and insert:
"SECTION 24. 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 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."

Page 5, between lines 38 and 39, begin a new paragraph and insert:

"SECTION 27. 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 28. 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)~~; **IC 6-6-5.5-1(b)**.
- (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)~~; **IC 6-6-5.5-1(b)**.
- (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 29. IC 6-3.5-11-2, AS ADDED BY P.L.146-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [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~~ **a 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 surtax: 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 30. IC 6-3.5-11-4, AS ADDED BY P.L.146-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [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."

Page 7, between lines 20 and 21, begin a new paragraph and insert:
 "SECTION 36. 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.
- (4) The addition of section 9.5 of this chapter by P.L.33-1990 applies to vehicles registered after December 31, 1990.

SECTION 37. 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 38. 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)~~ **(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.

(e) 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, 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) 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 16-3-1; 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 39. 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 on 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.**
- (c) ~~(b)~~ (c) The **vehicle excise** tax imposed by this chapter is a listed tax and subject to the provisions of IC 6-8.1.
- (e) ~~(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 40. 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 by the Bureau of Labor Statistics, United States Department of



Labor.

(d) The bureau shall classify each vehicle based on the value determined under subsection (c) according to the following schedule:

Class I	less than \$ 1,500
Class II	at least \$ 1,500 but less than \$ 2,250
Class III	at least \$ 2,250 but less than \$ 3,000
Class IV	at least \$ 3,000 but less than \$ 4,000
Class V	at least \$ 4,000 but less than \$ 5,500
Class VI	at least \$ 5,500 but less than \$ 7,000
Class VII	at least \$ 7,000 but less than \$ 8,500
Class VIII	at least \$ 8,500 but less than \$10,000
Class IX	at least \$10,000 but less than \$12,500
Class X	at least \$12,500 but less than \$15,000
Class XI	at least \$15,000 but less than \$18,000
Class XII	at least \$18,000 but less than \$22,000
Class XIII	at least \$22,000 but less than \$25,000
Class XIV	at least \$25,000 but less than \$30,000
Class XV	at least \$30,000 but less than \$35,000
Class XVI	at least \$35,000 but less than \$42,500
Class XVII	\$42,500 and over

(e) The age of a vehicle is determined by subtracting the model year from the current calendar year.

(f) The tax schedule is as follows:

Age	I	II	III	IV	V
0	\$12	\$36	\$50	\$50	\$66
1	12	30	50	50	57
2	12	27	42	50	50
3	12	24	33	50	50
4	12	18	24	48	50
5	12	12	18	36	50
6	12	12	12	24	42
7	12	12	12	18	24
8	12	12	12	12	12
9	12	12	12	12	12
and thereafter					
Age	VI	VII	VIII	IX	X
0	\$84	\$103	\$123	\$150	\$172
1	74	92	110	134	149
2	63	77	93	115	130
3	52	64	78	98	112
4	50	52	64	82	96



5	50	50	50	65	79
6	49	50	50	52	65
7	30	40	50	50	53
8	18	21	34	40	50
9	12	12	12	12	12
and thereafter					
Age	XI	XII	XIII	XIV	XV
0	\$207	\$250	\$300	\$350	\$406
1	179	217	260	304	353
2	156	189	225	265	307
3	135	163	184	228	257
4	115	139	150	195	210
5	94	114	121	160	169
6	78	94	96	132	134
7	64	65	65	91	91
8	50	50	50	50	50
9	21	26	30	36	42
and thereafter					
Age	XVI	XVII			
0	\$469	\$532			
1	407	461			
2	355	398			
3	306	347			
4	261	296			
5	214	242			
6	177	192			
7	129	129			
8	63	63			
9	49	50			

and thereafter.

SECTION 41. 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 42. 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:

Class	I	less than \$ 1,500
Class	II	at least \$ 1,500 but less than \$ 2,250
Class	III	at least \$ 2,250 but less than \$ 3,000
Class	IV	at least \$ 3,000 but less than \$ 4,000
Class	V	at least \$ 4,000 but less than \$ 5,500
Class	VI	at least \$ 5,500 but less than \$ 7,000
Class	VII	at least \$ 7,000 but less than \$ 8,500
Class	VIII	at least \$ 8,500 but less than \$10,000
Class	IX	at least \$10,000 but less than \$12,500
Class	X	at least \$12,500 but less than \$15,000
Class	XI	at least \$15,000 but less than \$18,000
Class	XII	at least \$18,000 but less than \$22,000
Class	XIII	at least \$22,000 but less than \$25,000
Class	XIV	at least \$25,000 but less than \$30,000
Class	XV	at least \$30,000 but less than \$35,000
Class	XVI	at least \$35,000 but less than \$42,500
Class	XVII	\$42,500 and over

SECTION 43. 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 (c) 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 entitled 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 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:

Year of Manufacture	I	H	III	IV	V
1st	\$12	\$36	\$50	\$50	\$66
2nd	12	30	50	50	57
3rd	12	27	42	50	50
4th	12	24	33	50	50
5th	12	18	24	48	50
6th	12	12	18	36	50
7th	12	12	12	24	42
8th	12	12	12	18	24
9th	12	12	12	12	12
10th	12	12	12	12	12

and thereafter

Year of Manufacture	VI	VII	VIII	IX	X
1st	\$84	\$103	\$123	\$150	\$172
2nd	74	92	110	134	149
3rd	63	77	93	115	130
4th	52	64	78	98	112
5th	50	52	64	82	96
6th	50	50	50	65	79
7th	49	50	50	52	65
8th	30	40	50	50	53
9th	18	21	34	40	50
10th	12	12	12	12	12

and thereafter

Year of Manufacture	XI	XII	XIII	XIV	XV
1st	\$207	\$250	\$300	\$350	\$406
2nd	179	217	260	304	353
3rd	156	189	225	265	307
4th	135	163	184	228	257
5th	115	139	150	195	210
6th	94	114	121	160	169
7th	78	94	96	132	134
8th	64	65	65	91	91
9th	50	50	50	50	50
10th	21	26	30	36	42

and thereafter

Year of



Manufacture	XVI	XVII
1st	\$469	\$532
2nd	407	461
3rd	355	398
4th	306	347
5th	261	296
6th	214	242
7th	177	192
8th	129	129
9th	63	63
10th	49	50

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 motoreycles;

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 44. 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 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 **5 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 45. 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 46. 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 47. 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 48. 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 49. 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 **the 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 50. 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:

(1) the tax paid for the vehicle; reduced by



(2) ~~eight and thirty-three hundredths percent (8.33%)~~ **one-twelfth (1/12)** for each full or partial calendar month that has elapsed in 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:

~~(g)~~ **(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)~~ **(h)** In order to claim a credit under subsection ~~(f)~~ **(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 51. IC 6-6-5-7.4, AS AMENDED BY P.L.3-2008, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 7.4. (a) The owner of a vehicle registered with the

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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 52. 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 53. 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 54. 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 bonds or crime policies required by this section.



SECTION 55. 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 56. 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 57. 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 58. IC 6-6-5-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: ~~Sec. 15. In the 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 59. 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) (1) 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 16-3-1; 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) (2) 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) (3) 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 60. 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 61. 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 62. 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 63. 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 64. 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 65. 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 66. IC 6-6-5.1-8 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 8: ~~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 67. 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 68. 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.

~~(b)~~ (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 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. **The excise tax imposed by this chapter is due and shall be paid:**

(1) for recreational vehicles, at the time the recreational vehicle is registered; and

(2) for truck campers, on or before the owner's annual registration date for vehicles determined by the bureau on the schedule established under IC 9-18.1-11-1.

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

SECTION 69. 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 to determine~~ 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 70. 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 every **each** recreational vehicle and truck camper ~~in its proper class according to the following classification schedule by the value according to the following classification plan:~~ **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 71. IC 6-6-5.1-13, AS AMENDED BY P.L.198-2016, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. (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.

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

Year of					
Manufacture Age	I	II	III	IV	V
1st 0	\$15	\$36	\$50	\$59	\$103
2nd 1	12	31	43	51	91
3rd 2	12	26	35	41	75
4th 3	12	20	28	38	62
5th 4	12	15	20	34	53
6th 5	12	12	15	26	41
7th 6	12	12	12	16	32
8th 7	12	12	12	13	21
9th 8	12	12	12	12	13
10th 9	12	12	12	12	12
and thereafter					

Year of			
Manufacture Age	VI	VII	VIII
1st 0	\$164	\$241	\$346
2nd 1	148	212	302
3rd 2	131	185	261
4th 3	110	161	223



5th 4	89	131	191
6th 5	68	108	155
7th 6	53	86	126
8th 7	36	71	97
9th 8	23	35	48
10th 9	12	12	17

and thereafter

Year of Manufacture Age	IX	X	XI	XII
1st 0	\$470	\$667	\$879	\$1,045
2nd 1	412	572	763	907
3rd 2	360	507	658	782
4th 3	307	407	574	682
5th 4	253	341	489	581
6th 5	204	279	400	475
7th 6	163	224	317	377
8th 7	116	154	214	254
9th 8	55	70	104	123
10th 9	25	33	46	55

and thereafter

Year of Manufacture Age	XIII	XIV	XV	XVI	XVII
1st 0	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
2nd 1	1,072	1,236	1,401	1,566	2,060
3rd 2	924	1,066	1,208	1,350	1,777
4th 3	806	929	1,053	1,177	1,549
5th 4	687	793	898	1,004	1,321
6th 5	562	648	734	821	1,080
7th 6	445	514	582	651	856
8th 7	300	346	392	439	577
9th 8	146	168	190	213	280
10th 9	64	74	84	94	123

and thereafter.

(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 72. IC 6-6-5.1-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 14. (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 73. 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:

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(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.



(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 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 74. 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 the truck camper's fair market value.



(f) To claim a refund under subsection (e) 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 75. 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:

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- (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 76. 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 77. 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 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 78. 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 79. 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 80. 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 81. 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 82. 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 83. 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 84. 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 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.



(e) 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 85. 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 16-3-1; 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 86. 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 eleven thousand (11,000) 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**

(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 87. 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~~ **IC 9-18.1** to register ~~the following commercial vehicles in Indiana~~ **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)~~ **(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)~~ **(B)** Tractors used with semitrailers.

~~(C)~~ **(C)** Semitrailers used with tractors.

~~(D)~~ **(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 is 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 88. 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 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 89. 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 90. 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 91. IC 6-6-5.5-17, AS AMENDED BY P.L.198-2016, SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 17. (a) The department shall promptly deposit all amounts collected under section ~~3(b)~~ **3(c)** of this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(b) The bureau of motor vehicles shall promptly deposit all amounts collected under this chapter into the commercial vehicle excise tax fund for distribution to the taxing units (as defined in IC 6-1.1-1-21) of Indiana. The amount to be distributed to the taxing units of Indiana each year is determined under section 19 of this chapter.

(c) A contractor providing:

- (1) full service under IC 9-14.1-3-1; or
- (2) partial services under IC 9-14.1-3-2;



shall remit the amount of commercial vehicle excise tax collected each week to the bureau of motor vehicles for deposit into the commercial vehicle excise tax fund.

(d) The bureau may impose a service charge of one dollar and seventy cents (\$1.70) for each excise tax collection made under this chapter. The service charge shall be deposited in the bureau of motor vehicles commission fund.

SECTION 92. 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 93. 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 (3); 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 94. 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%)~~ **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 95. 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~~ **during the 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 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 96. 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 97. 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 disposes 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:~~

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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 ninety (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 98. 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 or refund, or both, 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 99. 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 100. 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 101. 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 9-30~~; IC 9-20-18); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and ~~IC 9-30~~; IC 9-20-18); and any other tax or fee that the department is required to collect or administer.

SECTION 102. 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 103. 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* ~~return~~ (IC 6-2.3), ~~an~~ 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) ~~return~~ 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~~ **IC 6-6-5** 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 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~~ *that* 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~~ *that* 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 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 104. 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,

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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 IC6-6-5.

(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 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 105. 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 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~~ **that** 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,

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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; and
- (2) 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~~ **that** 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 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 106. 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 107. 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 ~~surtax 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 ~~surtax tax~~ at:
 - (A) the maximum allowable rate, if the qualified county sets a county ~~motor~~ vehicle excise ~~surtax 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 ~~surtax tax~~ 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
- (2) a copy of that county's proposed program of work covering the current and the immediately following calendar year.

SECTION 108. 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 ~~surtax 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 ~~surtax tax~~ is being imposed at the maximum allowable rate; and
- (3) the county in which the local county road and bridge district is located has not obtained a loan under IC 8-14-8.

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

SECTION 109. 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 ~~surtax 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 110. 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~~ ~~surtax 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~~ ~~surtax 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 111. 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~~ ~~surtax;~~ ~~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 112. 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:

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- (1) The motor vehicle highway account.
- (2) The local road and street account.
- (3) The county ~~motor~~ vehicle excise ~~surtax~~ **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."

Page 23, line 23, after "basis" insert ".".

Page 23, line 23, delete "to pay all applicable excise tax. There is no fee to" and insert "**Except for renewal of permanent registrations for semitrailers that are registered through the International Registration Plan, a fee shall be assessed to renew a permanent registration under subsection (b).**".

Page 23, line 24, delete "renew a permanent registration under subsection (b).".

Page 23, line 24, reset in roman "The fee to".

Page 23, reset in roman lines 25 through 32.

Page 25, line 28, after "basis" insert ".".

Page 25, line 28, delete "to pay all applicable excise tax. There is no fee to" and insert "**Except for renewal of permanent registrations for semitrailers that are registered through the International Registration Plan, a fee shall be assessed to renew a permanent registration under subsection (b).**".

Page 25, line 29, delete "renew a permanent registration under subsection (a).".

Page 25, line 29, reset in roman "The fee to".

Page 25, reset in roman lines 30 through 37.

Page 27, between lines 29 and 30, begin a new paragraph and insert:

"SECTION 142. 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)."

Page 40, between lines 22 and 23, begin a new paragraph and insert:
 "SECTION 157. 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."

Page 40, strike line 35.

Page 47, line 18, delete "registered" and insert "**manufactured**".

Page 50, between lines 10 and 11, begin a new paragraph and insert:
 "SECTION 181. 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" ~~has the meaning set forth in IC 6-6-5-1~~. **means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place.**"

Page 51, delete lines 23 through 39.

Page 71, between lines 5 and 6, begin a new paragraph and insert:
 "SECTION 203. 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 transferee 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 204. 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 205. 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)**."

Page 71, between lines 24 and 25, begin a new paragraph and insert: "SECTION 208. 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 ~~motor~~ vehicle ~~license~~ excise ~~surtax~~: **tax**."

SECTION 209. 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



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 surtax; tax or the municipal vehicle excise tax, as applicable.~~
- (iii) The county wheel tax or the municipal wheel tax, as



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."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to EHB 1491 as printed March 22, 2017.)

HERSHMAN, Chairperson

Committee Vote: Yeas 11, Nays 0.

SENATE MOTION

Madam President: I move that Engrossed House Bill 1491 be amended to read as follows:

Page 144, between lines 35 and 36, begin a new paragraph and insert:

"SECTION 209. [EFFECTIVE JULY 1, 2017] **(a) As used in this SECTION, "committee" refers to the interim study committee on roads and transportation established by IC 2-5-1.3-4(16).**

(b) As used in this SECTION, "interim" has the meaning set forth in IC 2-5-1.3-1.

(c) As used in this SECTION, "legislative council" refers to the legislative council created by IC 2-5-1.1-1.

(d) The legislative council is urged to assign to the committee for study during the 2017 interim the topic of the motor vehicle inspection and maintenance program in Lake and Porter counties and whether there are alternatives to the program that would satisfy regulatory requirements and have a comparable effect on air quality.

(e) If the topic set forth in subsection (d) is assigned to the committee, the committee shall issue a final report to the legislative council containing the committee's findings and recommendations in an electronic format under IC 5-14-6 not later than November 1, 2017.

(f) This SECTION expires December 31, 2017."

Renumber all SECTIONS consecutively.

(Reference is to EHB 1491 as printed March 31, 2017.)

NIEMEYER

