

HOUSE BILL No. 1508

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5.1-20.5.

Synopsis: Recreational vehicle and truck camper excise tax. Provides that, if the owner of a recreational vehicle or truck camper is at least 65 years of age, the annual excise tax for the recreational vehicle or truck camper is 50% of the annual excise tax amount otherwise imposed for a recreational vehicle or truck camper of the same classification and age.

Effective: January 1, 2024.

Speedy

January 17, 2023, read first time and referred to Committee on Ways and Means.



Introduced

First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

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

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

1 SECTION 1. IC 6-6-5.1-20.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2024]: **Sec. 20.5. Notwithstanding any**
4 **other provision, if the owner of a recreational vehicle or truck**
5 **camper is at least sixty-five (65) years of age, the annual excise tax**
6 **for the recreational vehicle or truck camper under this chapter is**
7 **fifty percent (50%) of the applicable amount set forth in the tax**
8 **schedule table under section 13(b) of this chapter for a recreational**
9 **vehicle or truck camper of the same classification and age.**

