

# HOUSE BILL No. 1621

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-10-1; IC 6-6-13-15.

**Synopsis:** Aviation taxes. Provides that: (1) sales and use tax revenue attributable to the sale of aircraft; and (2) aviation fuel excise tax revenue; shall be deposited in the airport development grant fund.

**Effective:** July 1, 2019.

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**Sullivan**

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January 22, 2019, read first time and referred to Committee on Ways and Means.

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

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2018 Regular and Special Session of the General Assembly.

## HOUSE BILL No. 1621

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 6-2.5-10-1, AS AMENDED BY P.L.218-2017,  
2       SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JULY 1, 2019]: Sec. 1. (a) The department shall account for all state  
4       gross retail and use taxes that it collects.  
5       (b) Of all the state gross retail and use taxes that the department  
6       collects, the department shall determine separately the parts that:  
7       (1) the department collects under IC 6-2.5-3.5 (gasoline use tax);  
8       ~~and~~  
9       **(2) the department collects under this article that are**  
10      **attributable to the sale of aircraft; and**  
11      ~~(2) (3)~~ **(3) the department collects under this article, less the amount**  
12      described in subdivision (1) **and the amount described in**  
13      **subdivision (2).**  
14      (c) The department shall deposit the collections described in  
15      subsection (b)(1) in the following manner:  
16      (1) For state fiscal year 2017, the following:  
17          (A) Fourteen and two hundred eighty-six thousandths percent



- 1 (14.286%) of the collections shall be deposited in the motor  
2 vehicle highway account established under IC 8-14-1.
- 3 (B) Eighty-five and seven hundred fourteen thousandths  
4 percent (85.714%) to the state general fund.
- 5 (2) For state fiscal year 2018, the following:  
6 (A) Fourteen and two hundred eighty-six thousandths percent  
7 (14.286%) of the collections shall be deposited in the motor  
8 vehicle highway account established under IC 8-14-1.  
9 (B) Fourteen and two hundred eighty-six thousandths percent  
10 (14.286%) of the collections shall be deposited in the local  
11 road and bridge matching grant fund established under  
12 IC 8-23-30.  
13 (C) Seventy-one and four hundred twenty-eight thousandths  
14 percent (71.428%) to the state general fund.
- 15 (3) For state fiscal year 2019, the following:  
16 (A) Fourteen and two hundred eighty-six thousandths percent  
17 (14.286%) of the collections shall be deposited in the motor  
18 vehicle highway account established under IC 8-14-1.  
19 (B) Twenty-one and four hundred twenty-nine thousandths  
20 percent (21.429%) of the collections shall be deposited in the  
21 local road and bridge matching grant fund established under  
22 IC 8-23-30.  
23 (C) Sixty-four and two hundred eighty-five thousandths  
24 percent (64.285%) shall be deposited in the state general fund.
- 25 (4) For state fiscal year 2020 and for each state fiscal year  
26 thereafter, the following:  
27 (A) Fourteen and two hundred eighty-six thousandths percent  
28 (14.286%) of the collections shall be deposited in the motor  
29 vehicle highway account established under IC 8-14-1.  
30 (B) Twenty-one and four hundred twenty-nine thousandths  
31 percent (21.429%) of the collections shall be deposited in the  
32 local road and bridge matching grant fund established under  
33 IC 8-23-30.  
34 (C) The following shall be deposited in the state general fund:  
35 (i) For state fiscal year 2020, fifty-three and five hundred  
36 seventy-five thousandths percent (53.575%) shall be  
37 deposited in the state general fund.  
38 (ii) For state fiscal year 2021, forty-two and eight hundred  
39 sixty-five thousandths percent (42.865%) shall be deposited  
40 in the state general fund.  
41 (iii) For state fiscal year 2022, thirty-two and one hundred  
42 fifty-five thousandths percent (32.155%) shall be deposited



in the state general fund.

(iv) For state fiscal year 2023, twenty-one and four hundred forty-five thousandths percent (21.445%) shall be deposited in the state general fund.

(v) For state fiscal year 2024, ten and seven hundred thirty-five thousandths percent (10.735%) shall be deposited in the state general fund.

(D) The following shall be deposited in the special transportation flexibility fund established by IC 4-12-16.5-2:

(i) For state fiscal year 2020, eight and five hundred sixty-eight thousandths percent (8.568%) of the collections shall be deposited in the special transportation flexibility fund established by IC 4-12-16.5-2.

(ii) For state fiscal year 2021, twelve and eight hundred fifty-two thousandths percent (12.852%) of the collections shall be deposited in the special transportation flexibility fund established by IC 4-12-16.5-2.

(iii) For state fiscal year 2022, twelve and eight hundred fifty-two thousandths percent (12.852%) of the collections shall be deposited in the special transportation flexibility fund established by IC 4-12-16.5-2.

(iv) For state fiscal year 2023, eight and five hundred sixty-eight thousandths percent (8.568%) of the collections shall be deposited in the special transportation flexibility fund established by IC 4-12-16.5-2.

(E) The following shall be deposited in the state highway fund:

(i) For state fiscal year 2020, two and one hundred forty-two thousandths percent (2.142%) of the collections shall be deposited in the state highway fund.

(ii) For state fiscal year 2021, eight and five hundred sixty-eight thousandths percent (8.568%) of the collections shall be deposited in the state highway fund.

(iii) For state fiscal year 2022, nineteen and two hundred seventy-eight thousandths percent (19.278%) of the collections shall be deposited in the state highway fund.

(iv) For state fiscal year 2023, thirty-four and two hundred seventy-two thousandths percent (34.272%) of the collections shall be deposited in the state highway fund.

(v) For state fiscal year 2024, fifty-three and fifty-five hundredths percent (53.55%) of the collections shall be deposited in the state highway fund.

(vi) For state fiscal year 2025, and for each state fiscal year



thereafter, sixty-four and two hundred eighty-five thousandths percent (64.285%) of the collections shall be deposited in the state highway fund.

**(d) The department shall deposit the collections described in subsection (b)(2) in the airport development grant fund established by IC 8-21-11-4.**

~~(d)~~ (e) The department shall deposit those collections described in subsection ~~(b)(2)~~ **(b)(3)** in the following manner:

(1) Ninety-nine and eight hundred thirty-eight thousandths percent (99.838%) of the collections shall be paid into the state general fund.

(2) Thirty-one thousandths of one percent (0.031%) of the collections shall be deposited into the industrial rail service fund established under IC 8-3-1.7-2.

(3) One hundred thirty-one thousandths of one percent (0.131%) of the collections shall be deposited into the commuter rail service fund established under IC 8-3-1.5-20.5.

SECTION 2. IC 6-6-13-15, AS AMENDED BY P.L.218-2017, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 15. The department shall transfer aviation fuel excise taxes collected under this chapter to the treasurer of state for deposit

~~(1) before July 1, 2017, in the state general fund; and~~

~~(2) after June 30, 2017, as follows:~~

~~(A) Fifty percent (50%) in the state general fund;~~

~~(B) Fifty percent (50%) in the airport development grant fund established by IC 8-21-11-4.~~

