

# SENATE BILL No. 171

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 5-22-5-8.5; IC 5-28-28-4; IC 6-1.1; IC 6-3.1; IC 6-3.5-9; IC 6-6-6.5; IC 21-47-4-1.

**Synopsis:** Repeal of certain tax incentives. Repeals the coal conversion system property tax deduction, the coal combustion product property tax deduction, the recycled coal combustion byproduct personal property tax deduction, the aircraft property tax deduction, the intrastate aircraft property tax deduction, the Hoosier alternative fuel vehicle manufacturer investment income tax credit, and the local income tax option hiring incentive credit.

**Effective:** January 1, 2020.

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January 3, 2019, read first time and referred to Committee on Tax and Fiscal Policy.

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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.

## SENATE BILL No. 171

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 5-22-5-8.5, AS AMENDED BY P.L.277-2013,  
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2020]: Sec. 8.5. (a) As used in this section, "clean  
4 energy vehicle" means any of the following:  
5 (1) A vehicle that operates on one (1) or more of the following  
6 energy sources:  
7 (A) A rechargeable energy storage system.  
8 (B) Hydrogen.  
9 (C) Compressed air.  
10 (D) Compressed or liquid natural gas.  
11 (E) Solar energy.  
12 (F) Liquefied petroleum gas.  
13 ~~(G) Any other alternative fuel (as defined in IC 6-3.1-31-9-1).~~  
14 **(G) Methanol, denatured ethanol, and other alcohols.**  
15 **(H) Mixtures containing eighty-five percent (85%) or more**  
16 **by volume of methanol, denatured ethanol, and other**  
17 **alcohols with gasoline or other fuel.**



- 1                   **(I) Natural gas.**  
 2                   **(J) Coal-derived liquid fuels.**  
 3                   **(K) Non-alcohol fuels derived from biological material.**  
 4                   **(L) P-Series fuels.**  
 5                   **(M) Electricity.**  
 6                   **(N) Biodiesel or ultra low sulfur diesel fuel.**  
 7                   (2) A vehicle that operates on gasoline and one (1) or more of the  
 8                   energy sources listed in subdivision (1).  
 9                   (3) A vehicle that operates on diesel fuel and one (1) or more of  
 10                   the energy sources listed in subdivision (1).  
 11                   (b) As used in this section, "state entity" means the following:  
 12                   (1) A state agency.  
 13                   (2) Any other authority, board, branch, commission, committee,  
 14                   department, division, or other instrumentality of the executive  
 15                   (including the administrative), legislative, or judicial department  
 16                   of state government.  
 17                   The term includes a state elected official's office and excludes a state  
 18                   educational institution.  
 19                   (c) As used in this section, "vehicle" includes the following:  
 20                   (1) An automobile.  
 21                   (2) A truck.  
 22                   (3) A tractor.  
 23                   (d) Except as provided in subsection (e), if a state entity purchases  
 24                   or leases a vehicle, it must purchase or lease a clean energy vehicle  
 25                   unless the Indiana department of administration determines that the  
 26                   purchase or lease of a clean energy vehicle:  
 27                   (1) is inappropriate because of the purposes for which the vehicle  
 28                   will be used; or  
 29                   (2) would cost at least twenty percent (20%) more than the  
 30                   purchase or lease of a vehicle that:  
 31                   (A) is not a clean energy vehicle; and  
 32                   (B) is designed and equipped comparably to the clean energy  
 33                   vehicle.  
 34                   (e) The requirements of subsection (d) do not apply to the:  
 35                   (1) purchase or lease of vehicles by or for the state police  
 36                   department; and  
 37                   (2) short term or temporary lease of vehicles.  
 38                   (f) The Indiana department of administration shall adopt rules or  
 39                   guidelines to provide a preference for the purchase or lease by state  
 40                   entities of clean energy vehicles manufactured wholly or partially in  
 41                   Indiana or containing parts manufactured in Indiana.  
 42                   (g) Before August 1, each state entity shall annually submit to the



1 Indiana department of administration information regarding the use of  
 2 clean energy vehicles by the state entity. The information must specify  
 3 the following for the preceding state fiscal year:

- 4 (1) The amount of **alternative fuels energy sources described in**  
 5 **subsection (a)(1)** purchased by the state entity.  
 6 (2) The amount of conventional fuels purchased by the state  
 7 entity.  
 8 (3) The average price per gallon paid by the state entity for each  
 9 type of fuel purchased by the state entity.  
 10 (4) The total number of vehicles purchased or leased by the state  
 11 agency that were clean energy vehicles and the total number of  
 12 vehicles purchased or leased by the state agency that were not  
 13 clean energy vehicles.  
 14 (5) Any other information required by the Indiana department of  
 15 administration.

16 (h) Before September 1, the Indiana department of administration  
 17 shall annually submit to the general assembly in an electronic format  
 18 under IC 5-14-6 and to the governor a report that lists the information  
 19 required under subsection (g) for each state entity and for all state  
 20 agencies in the aggregate.

21 SECTION 2. IC 5-28-28-4, AS AMENDED BY P.L.238-2017,  
 22 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JANUARY 1, 2020]: Sec. 4. As used in this chapter, "tax credit" means  
 24 a state tax liability credit under any of the following:

- 25 (1) IC 6-3.1-7 (before its expiration).  
 26 (2) IC 6-3.1-13.  
 27 (3) IC 6-3.1-26.  
 28 (4) IC 6-3.1-30.  
 29 (5) ~~IC 6-3.1-31.9.~~

30 SECTION 3. IC 6-1.1-12-31 IS REPEALED [EFFECTIVE  
 31 JANUARY 1, 2020]. ~~Sec. 31: (a) For purposes of this section, "coal~~  
 32 ~~conversion system" means tangible property directly used to convert~~  
 33 ~~coal into a gaseous or liquid fuel or char. This definition includes coal~~  
 34 ~~liquefaction, gasification, pyrolysis, and a fluid bed combustion system~~  
 35 ~~designed for pollution control.~~

36 (b) For each calendar year which begins after December 31, 1979,  
 37 and before January 1, 1988, the owner of a coal conversion system  
 38 which is used to process coal is entitled to a deduction from the  
 39 assessed value of the system. The amount of the deduction for a  
 40 particular calendar year equals the product of (1) ninety-five percent  
 41 (95%) of the assessed value of the system, multiplied by (2) a fraction:  
 42 The numerator of the fraction is the amount of Indiana coal converted



1 by the system during the immediately preceding calendar year and the  
 2 denominator of the fraction is the total amount of coal converted by the  
 3 system during the immediately preceding calendar year.

4 (c) The deduction provided by this section applies only if the  
 5 property owner:

6 (1) owns the property; or

7 (2) is buying the property under contract;

8 on the assessment date for which the deduction applies.

9 SECTION 4. IC 6-1.1-12-34.5 IS REPEALED [EFFECTIVE  
 10 JANUARY 1, 2020]. Sec. 34.5: (a) As used in this section, "coal  
 11 combustion product" has the meaning set forth in IC 6-1.1-44-1.

12 (b) As used in this section, "qualified building" means a building  
 13 designed and constructed to systematically use qualified materials  
 14 throughout the building:

15 (c) For purposes of this section, building materials are "qualified  
 16 materials" if at least sixty percent (60%) of the materials' dry weight  
 17 consists of coal combustion products.

18 (d) The owner of a qualified building, as determined by the center  
 19 for coal technology research, is entitled to a property tax deduction for  
 20 not more than three (3) years. The amount of the deduction equals the  
 21 product of:

22 (1) the assessed value of the qualified building; multiplied by

23 (2) five percent (5%).

24 (e) The deduction provided by this section applies only if the  
 25 building owner:

26 (1) owns the building; or

27 (2) is buying the building under contract;

28 on the assessment date for which the deduction applies.

29 SECTION 5. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2014,  
 30 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JANUARY 1, 2020]: Sec. 35.5. (a) Except as provided in section 36 or  
 32 44 of this chapter and subject to section 45 of this chapter, a person  
 33 who desires to claim the deduction provided by section ~~31~~, ~~33~~ or ~~34~~ or  
 34 ~~34.5~~ of this chapter must file a certified statement in duplicate, on  
 35 forms prescribed by the department of local government finance and  
 36 proof of certification under subsection (b) or (f) with the auditor of the  
 37 county in which the property for which the deduction is claimed is  
 38 subject to assessment. Except as provided in subsection (e), with  
 39 respect to property that is not assessed under IC 6-1.1-7; The person  
 40 must complete and date the certified statement in the calendar year for  
 41 which the person wishes to obtain the deduction and file the certified  
 42 statement with the county auditor on or before January 5 of the



1 immediately succeeding calendar year. With respect to a property  
 2 which is assessed under IC 6-1.1-7, the person must file the statement  
 3 during the twelve (12) months before March 31 of each year for which  
 4 the person desires to obtain the deduction. The statement may be filed  
 5 in person or by mail. If mailed, the mailing must be postmarked on or  
 6 before the last day for filing. On verification of the statement by the  
 7 assessor of the township in which the property for which the deduction  
 8 is claimed is subject to assessment, or the county assessor if there is no  
 9 township assessor for the township, the county auditor shall allow the  
 10 deduction.

11 ~~(b) This subsection does not apply to an application for a deduction~~  
 12 ~~under section 34.5 of this chapter.~~ The department of environmental  
 13 management, upon application by a property owner, shall determine  
 14 whether a system or device qualifies for a deduction provided by  
 15 section ~~31~~, 33 or 34 of this chapter. If the department determines that  
 16 a system or device qualifies for a deduction, it shall certify the system  
 17 or device and provide proof of the certification to the property owner.  
 18 The department shall prescribe the form and manner of the certification  
 19 process required by this subsection.

20 ~~(c) This subsection does not apply to an application for a deduction~~  
 21 ~~under section 34.5 of this chapter.~~ If the department of environmental  
 22 management receives an application for certification, the department  
 23 shall determine whether the system or device qualifies for a deduction.  
 24 If the department fails to make a determination under this subsection  
 25 before December 31 of the year in which the application is received,  
 26 the system or device is considered certified.

27 ~~(d) A denial of a deduction claimed under section 31, 33 or 34 or~~  
 28 ~~34.5 of this chapter may be appealed as provided in IC 6-1.1-15.~~ The  
 29 appeal is limited to a review of a determination made by the township  
 30 assessor county property tax assessment board of appeals, or  
 31 department of local government finance.

32 ~~(e) A person who timely files a personal property return under~~  
 33 ~~IC 6-1.1-3-7(a) for an assessment year and who desires to claim the~~  
 34 ~~deduction provided in section 31 of this chapter for property that is not~~  
 35 ~~assessed under IC 6-1.1-7 must file the statement described in~~  
 36 ~~subsection (a) during the year in which the personal property return is~~  
 37 ~~filed.~~

38 ~~(f) This subsection applies only to an application for a deduction~~  
 39 ~~under section 34.5 of this chapter.~~ The center for coal technology  
 40 research established by IC 21-47-4-1, upon receiving an application  
 41 from the owner of a building, shall determine whether the building  
 42 qualifies for a deduction under section 34.5 of this chapter. If the center



1 determines that a building qualifies for a deduction, the center shall  
 2 certify the building and provide proof of the certification to the owner  
 3 of the building. The center shall prescribe the form and procedure for  
 4 certification of buildings under this subsection. If the center receives  
 5 an application for certification of a building under section 34.5 of this  
 6 chapter:

7 (1) the center shall determine whether the building qualifies for  
 8 a deduction; and

9 (2) if the center fails to make a determination before December 31  
 10 of the year in which the application is received, the building is  
 11 considered certified.

12 SECTION 6. IC 6-1.1-12-36, AS AMENDED BY P.L.214-2005,  
 13 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JANUARY 1, 2020]: Sec. 36. (a) A person who receives a deduction  
 15 provided under section 26, 29, 33, 34, ~~34.5~~; or 38 of this chapter for a  
 16 particular year and who remains eligible for the deduction for the  
 17 following year is not required to file a statement to apply for the  
 18 deduction for the following year.

19 (b) A person who receives a deduction provided under section 26,  
 20 29, 33, 34, ~~34.5~~; or 38 of this chapter for a particular year and who  
 21 becomes ineligible for the deduction for the following year shall notify  
 22 the auditor of the county in which the real property or mobile home for  
 23 which the person received the deduction is located of the person's  
 24 ineligibility before March 31 of the year for which the person becomes  
 25 ineligible.

26 (c) The auditor of each county shall, in a particular year, apply a  
 27 deduction provided under section 26, 29, 33, 34, ~~34.5~~; or 38 of this  
 28 chapter to each person who received the deduction in the preceding  
 29 year unless the auditor determines that the person is no longer eligible  
 30 for the deduction.

31 SECTION 7. IC 6-1.1-12-43, AS AMENDED BY P.L.250-2015,  
 32 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JANUARY 1, 2020]: Sec. 43. (a) For purposes of this section:

34 (1) "benefit" refers to a deduction under section 1, 9, 11, 13, 14,  
 35 16, 17.4 (before its expiration), 26, 29, ~~31~~; 33, 34, 37, or 37.5 of  
 36 this chapter;

37 (2) "closing agent" means a person that closes a transaction;

38 (3) "customer" means an individual who obtains a loan in a  
 39 transaction; and

40 (4) "transaction" means a single family residential:

41 (A) first lien purchase money mortgage transaction; or

42 (B) refinancing transaction.



1 (b) Before closing a transaction after December 31, 2004, a closing  
2 agent must provide to the customer the form referred to in subsection  
3 (c).

4 (c) Before June 1, 2004, the department of local government finance  
5 shall prescribe the form to be provided by closing agents to customers  
6 under subsection (b). The department shall make the form available to  
7 closing agents, county assessors, county auditors, and county treasurers  
8 in hard copy and electronic form. County assessors, county auditors,  
9 and county treasurers shall make the form available to the general  
10 public. The form must:

11 (1) on one (1) side:

12 (A) list each benefit;

13 (B) list the eligibility criteria for each benefit; and

14 (C) indicate that a new application for a deduction under  
15 section 1 of this chapter is required when residential real  
16 property is refinanced;

17 (2) on the other side indicate:

18 (A) each action by and each type of documentation from the  
19 customer required to file for each benefit; and

20 (B) sufficient instructions and information to permit a party to  
21 terminate a standard deduction under section 37 of this chapter  
22 on any property on which the party or the spouse of the party  
23 will no longer be eligible for the standard deduction under  
24 section 37 of this chapter after the party or the party's spouse  
25 begins to reside at the property that is the subject of the  
26 closing, including an explanation of the tax consequences and  
27 applicable penalties, if a party unlawfully claims a standard  
28 deduction under section 37 of this chapter; and

29 (3) be printed in one (1) of two (2) or more colors prescribed by  
30 the department of local government finance that distinguish the  
31 form from other documents typically used in a closing referred to  
32 in subsection (b).

33 (d) A closing agent:

34 (1) may reproduce the form referred to in subsection (c);

35 (2) in reproducing the form, must use a print color prescribed by  
36 the department of local government finance; and

37 (3) is not responsible for the content of the form referred to in  
38 subsection (c) and shall be held harmless by the department of  
39 local government finance from any liability for the content of the  
40 form.

41 (e) This subsection applies to a transaction that is closed after  
42 December 31, 2009. In addition to providing the customer the form





1 described in subsection (c) before closing the transaction, a closing  
 2 agent shall do the following as soon as possible after the closing, and  
 3 within the time prescribed by the department of insurance under  
 4 IC 27-7-3-15.5:

5 (1) To the extent determinable, input the information described in  
 6 IC 27-7-3-15.5(c)(2) into the system maintained by the  
 7 department of insurance under IC 27-7-3-15.5.

8 (2) Submit the form described in IC 27-7-3-15.5(c) to the data  
 9 base described in IC 27-7-3-15.5(c)(2)(D).

10 (f) A closing agent to which this section applies shall document the  
 11 closing agent's compliance with this section with respect to each  
 12 transaction in the form of verification of compliance signed by the  
 13 customer.

14 (g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil  
 15 penalty of twenty-five dollars (\$25) for each instance in which the  
 16 closing agent fails to comply with this section with respect to a  
 17 customer. The penalty:

18 (1) may be enforced by the state agency that has administrative  
 19 jurisdiction over the closing agent in the same manner that the  
 20 agency enforces the payment of fees or other penalties payable to  
 21 the agency; and

22 (2) shall be paid into:

23 (A) the state general fund, if the closing agent fails to comply  
 24 with subsection (b); or

25 (B) the home ownership education account established by  
 26 IC 5-20-1-27, if the closing agent fails to comply with  
 27 subsection (e) in a transaction that is closed after December  
 28 31, 2009.

29 (h) A closing agent is not liable for any other damages claimed by  
 30 a customer because of:

31 (1) the closing agent's mere failure to provide the appropriate  
 32 document to the customer under subsection (b); or

33 (2) with respect to a transaction that is closed after December 31,  
 34 2009, the closing agent's failure to input the information or submit  
 35 the form described in subsection (e).

36 (i) The state agency that has administrative jurisdiction over a  
 37 closing agent shall:

38 (1) examine the closing agent to determine compliance with this  
 39 section; and

40 (2) impose and collect penalties under subsection (g).

41 SECTION 8. IC 6-1.1-12.2 IS REPEALED [EFFECTIVE  
 42 JANUARY 1, 2020]. (Deduction for Aircraft).



1 SECTION 9. IC 6-1.1-12.3 IS REPEALED [EFFECTIVE  
2 JANUARY 1, 2020]. (Intrastate Aircraft Deduction).

3 SECTION 10. IC 6-1.1-44 IS REPEALED [EFFECTIVE  
4 JANUARY 1, 2020]. (Deduction for Purchases of Investment Property  
5 by Manufacturers of Recycled Components).

6 SECTION 11. IC 6-3.1-1-3, AS AMENDED BY P.L.214-2018(ss),  
7 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JANUARY 1, 2020]: Sec. 3. (a) A taxpayer (as defined in the following  
9 laws), pass through entity (as defined in the following laws), or  
10 shareholder, partner, or member of a pass through entity may not be  
11 granted more than one (1) tax credit under the following laws for the  
12 same project:

13 (1) IC 6-3.1-10 (enterprise zone investment cost credit) (before its  
14 expiration).

15 (2) IC 6-3.1-11 (industrial recovery tax credit).

16 (3) IC 6-3.1-19 (community revitalization enhancement district  
17 tax credit).

18 (4) IC 6-3.1-24 (venture capital investment tax credit).

19 (5) IC 6-3.1-26 (Hoosier business investment tax credit).

20 ~~(6) IC 6-3.1-31.9 (Hoosier alternative fuel vehicle manufacturer  
21 tax credit):~~

22 If a taxpayer, pass through entity, or shareholder, partner, or member  
23 of a pass through entity has been granted more than one (1) tax credit  
24 for the same project, the taxpayer, pass through entity, or shareholder,  
25 partner, or member of a pass through entity must elect to apply only  
26 one (1) of the tax credits in the manner and form prescribed by the  
27 department.

28 (b) A taxpayer (as defined in the following laws), pass through  
29 entity (as defined in the following laws), or shareholder, partner, or  
30 member of a pass through entity that is entitled to one (1) or more tax  
31 credits under the following laws for a taxable year beginning after  
32 December 31, 2016, and ending before January 1, 2018, may elect to  
33 carry forward all or any portion of one (1) or more of those tax credits  
34 to the taxable year beginning after December 31, 2017, and ending  
35 before January 1, 2019:

36 (1) IC 6-3.1-10 (enterprise zone investment cost credit) (before its  
37 expiration).

38 (2) IC 6-3.1-11 (industrial recovery tax credit).

39 (3) IC 6-3.1-19 (community revitalization enhancement district  
40 tax credit).

41 (4) IC 6-3.1-24 (venture capital investment tax credit).

42 (5) IC 6-3.1-26 (Hoosier business investment tax credit).



1           ~~(6) IC 6-3.1-31.9 (Hoosier alternative fuel vehicle manufacturer~~  
 2           ~~tax credit):~~

3           A taxpayer, pass through entity, or shareholder, partner, or member of  
 4           a pass through entity that wishes to carry forward all or any portion of  
 5           a tax credit under this subsection must make an election to do so in the  
 6           manner and form prescribed by the department on or before the  
 7           taxpayer's due date for filing a return for the taxable year ending after  
 8           December 31, 2017. This subsection does not affect the limitation set  
 9           forth in subsection (a) for the taxable year beginning after December  
 10          31, 2017, and ending before January 1, 2019. This subsection expires  
 11          on January 1, 2023.

12          SECTION 12. IC 6-3.1-31.9 IS REPEALED [EFFECTIVE  
 13          JANUARY 1, 2020]. (Hoosier Alternative Fuel Vehicle Manufacturer  
 14          Tax Credit).

15          SECTION 13. IC 6-3.5-9 IS REPEALED [EFFECTIVE JANUARY  
 16          1, 2020]. (Local Option Hiring Incentive).

17          SECTION 14. IC 6-6-6.5-9, AS AMENDED BY P.L.42-2011,  
 18          SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19          JANUARY 1, 2020]: Sec. 9. (a) The provisions of this chapter  
 20          pertaining to registration and taxation shall not apply to any of the  
 21          following:

- 22           (1) An aircraft owned by and used exclusively in the service of:  
 23           (A) the United States government;  
 24           (B) a state (except Indiana), territory, or possession of the  
 25           United States;  
 26           (C) the District of Columbia; or  
 27           (D) a political subdivision of an entity listed in clause (A), (B),  
 28           or (C).  
 29           (2) An aircraft owned by a resident of another state and registered  
 30           in accordance with the laws of that state. However, the aircraft  
 31           shall not be exempt under this subdivision if a nonresident  
 32           establishes a base for the aircraft inside this state and the base is  
 33           used for a period of sixty (60) days or more.  
 34           (3) An aircraft which this state is prohibited from taxing under  
 35           this chapter by the Constitution or the laws of the United States.  
 36           (4) An aircraft owned or operated by a person who is either an air  
 37           carrier certificated under Federal Air Regulation Part 121 or a  
 38           scheduled air taxi operator certified under Federal Air Regulation  
 39           Part 135, unless such person is a corporation incorporated under  
 40           the laws of the state of Indiana, an individual who is a resident of  
 41           Indiana, or a **domestic** corporation ~~with Indiana corporate~~  
 42           **headquarters (as defined in IC 6-1.1-12.2-6): having a physical**



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**presence in Indiana that results in Indiana being the regular or principal place of business of its chief executive, operating, and financial officers.**

(5) An aircraft which has been scrapped, dismantled, or destroyed, and for which the airworthiness certificate and federal certificate of registration have been surrendered to the Federal Aviation Administration by the owner.

(6) An aircraft owned by a resident of this state that is not a dealer and that is not based in this state at any time, if the owner files the required form not later than thirty-one (31) days after the date of purchase; and furnishes the department with evidence, satisfactory to the department, verifying where the aircraft is based during the year.

(7) An aircraft owned by a dealer for not more than five (5) days if the ownership is part of an ultimate sale or transfer of an aircraft that will not be based in this state at any time. However, the dealer described in this subdivision is required to file a report of the transaction within thirty-one (31) days after the ultimate sale or transfer of ownership of the aircraft. The report is not required to identify the seller or purchaser but must list the aircraft's origin, destination, N number, date of each transaction, and ultimate sales price.

(8) An aircraft owned by a registered nonprofit museum, if the owner furnishes the department with evidence satisfactory to the department not later than thirty-one (31) days after the purchase date. The aircraft must be reported for registration, but the department shall issue the registration without charge.

(b) The provisions of this chapter pertaining to taxation shall not apply to an aircraft owned by and used exclusively in the service of Indiana or a political subdivision of Indiana or any university or college supported in part by state funds. That aircraft must be reported for registration, but the department will issue the registration without charge.

SECTION 15. IC 6-6-6.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 12. ~~(a)~~ Effective January 1, 1976, there is hereby imposed an annual license excise tax upon taxable aircraft, which tax shall be in lieu of the ad valorem property tax levied for state or local purposes. No taxable aircraft shall be assessed as personal property for the purpose of the assessment and levy of personal property or shall be subject to ad valorem taxes. ~~beginning with taxes for the year of 1975 payable in 1976 and thereafter.~~



1           (b) Eligibility of aircraft for a deduction under IC 6-1.1-12.3 does  
 2 not exempt a taxpayer from the tax imposed under this chapter on the  
 3 aircraft.

4           SECTION 16. IC 21-47-4-1, AS ADDED BY P.L.2-2007,  
 5 SECTION 288, IS AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JANUARY 1, 2020]: Sec. 1. The center for coal  
 7 technology research is established to perform the following duties:

8           (1) Develop technologies that can use Indiana coal in an  
 9 environmentally and economically sound manner.

10          (2) Investigate the reuse of clean coal technology byproducts  
 11 including fly ash and coal bed methane.

12          (3) Generate innovative research in the field of coal use.

13          (4) Develop new, efficient, and economical sorbents for effective  
 14 control of emissions.

15          (5) Investigate ways to increase coal combustion efficiency.

16          (6) Develop materials that withstand higher combustion  
 17 temperatures.

18          (7) Carry out any other duty concerning coal technology research,  
 19 including public education, as determined by the center.

20          (8) Administer the Indiana coal research grant fund under  
 21 IC 4-23-5.5-16.

22          (9) Investigate the use of coal bed methane in the production of  
 23 renewable or alternative fuels and renewable energy sources.

24          (10) ~~Determine whether a building is a qualified building for~~  
 25 ~~purposes of a property tax deduction under IC 6-1.1-12-34.5.~~

