

# SENATE BILL No. 181

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-6-5-5.2.

**Synopsis:** Vehicle excise tax credit for certain veterans. Changes the amount of the veteran's credit against the annual motor vehicle excise tax from \$70 per vehicle to 2% of the amount of the property tax deduction that the veteran would qualify for if the veteran owned tangible property.

**Effective:** January 1, 2015.

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January 8, 2014, read first time and referred to Committee on Homeland Security, Transportation, and Veterans Affairs.

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Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

# SENATE BILL No. 181

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 6-6-5-5.2, AS ADDED BY P.L.293-2013(ts),
- 2 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2015]: Sec. 5.2. (a) This section applies to a registration
- 4 year beginning after December 31, ~~2013~~. **2014.**
- 5 (b) Subject to subsection (d), an individual may claim a credit
- 6 against the tax imposed by this chapter upon a vehicle owned by the
- 7 individual if the individual is eligible for the credit under any of the
- 8 following:
- 9 (1) The individual meets all the following requirements:
- 10 (A) The individual served in the military or naval forces of the
- 11 United States during any of its wars.
- 12 (B) The individual received an honorable discharge.
- 13 (C) The individual has a disability with a service connected
- 14 disability of ten percent (10%) or more.
- 15 (D) The individual's disability is evidenced by:
- 16 (i) a pension certificate, an award of compensation, or a



- 1           disability compensation check issued by the United States  
2           Department of Veterans Affairs; or  
3           (ii) a certificate of eligibility issued to the individual by the  
4           Indiana department of veterans' affairs after the Indiana  
5           department of veterans' affairs has determined that the  
6           individual's disability qualifies the individual to receive a  
7           credit under this section.
- 8           (E) The individual does not own property to which a property  
9           tax deduction may be applied under IC 6-1.1-12-13.
- 10          (2) The individual meets all the following requirements:
- 11           (A) The individual served in the military or naval forces of the  
12           United States for at least ninety (90) days.  
13           (B) The individual received an honorable discharge.  
14           (C) The individual either:  
15               (i) has a total disability; or  
16               (ii) is at least sixty-two (62) years of age and has a disability  
17               of at least ten percent (10%).  
18           (D) The individual's disability is evidenced by:  
19               (i) a pension certificate or an award of compensation issued  
20               by the United States Department of Veterans Affairs; or  
21               (ii) a certificate of eligibility issued to the individual by the  
22               Indiana department of veterans' affairs after the Indiana  
23               department of veterans' affairs has determined that the  
24               individual's disability qualifies the individual to receive a  
25               credit under this section.  
26           (E) The individual does not own property to which a property  
27           tax deduction may be applied under IC 6-1.1-12-14.
- 28          (3) The individual meets both of the following requirements:
- 29           (A) The individual is the surviving spouse of any of the  
30           following:  
31               (i) An individual who would have been eligible for a credit  
32               under this section if the individual had been alive in 2013  
33               and this section had been in effect in 2013.  
34               (ii) An individual who received a credit under this section in  
35               the previous calendar year.  
36               (iii) A World War I veteran.  
37           (B) The individual does not own property to which a property  
38           tax deduction may be applied under IC 6-1.1-12-13,  
39           IC 6-1.1-12-14, or IC 6-1.1-12-16.
- 40          (c) The amount of the credit that may be claimed under this section  
41          is equal to the lesser of the following:  
42           (1) The amount of the excise tax liability for the individual's



1 vehicle as determined under section 5 of this chapter.

2 (2) ~~Seventy dollars (\$70)~~. **The amount determined in the**  
 3 **following STEPS:**

4 **STEP ONE: Determine the applicable maximum property tax**  
 5 **deduction from among the following:**

6 (A) **If an eligible veteran or surviving spouse is a partially**  
 7 **disabled veteran or the surviving spouse of a partially**  
 8 **disabled veteran, the result of this STEP is the amount of**  
 9 **the deduction specified in IC 6-1.1-12-13(a).**

10 (B) **If an eligible veteran or surviving spouse is a totally**  
 11 **disabled veteran or the surviving spouse of a totally**  
 12 **disabled veteran, the result of this STEP is the amount of**  
 13 **the deduction specified in IC 6-1.1-12-14(a).**

14 (C) **If a surviving spouse is described in subsection (b)(3),**  
 15 **the result of this STEP is the amount of the deduction**  
 16 **specified in IC 6-1.1-12-16(a).**

17 **STEP TWO: Multiply:**

18 (A) **the STEP ONE result; by**

19 (B) **two percent (2%);**

20 **rounding the result to the nearest dollar.**

21 (d) The maximum number of motor vehicles for which an individual  
 22 may claim a credit under this section is two (2).

23 (e) An individual may not claim a credit under both:

24 (1) this section; and

25 (2) section 5(b) of this chapter.

26 (f) The credit allowed by this section must be claimed on a form  
 27 prescribed by the bureau. An individual claiming the credit must attach  
 28 to the form an affidavit from the county auditor stating that the  
 29 claimant does not own property to which a property tax deduction may  
 30 be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.

