

# SENATE BILL No. 308

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-1-8.9; IC 6-1.1-3.

**Synopsis:** Assessment of heavy equipment offered for rent. Provides that motorized heavy equipment vehicles that are leased, or held for lease, by the owner and are otherwise subject to the personal property tax shall be assessed for property tax purposes at the place of the owner's business location at which the motorized heavy equipment vehicle was leased, or is held for lease, as recorded on the owner's books and records on the assessment date. Provides that the owner is not required to file a personal property tax return for a motorized heavy equipment vehicle in a township or county other than the township or county of the owner's business location in which the motorized heavy equipment vehicle is assessed and subject to taxation under the amended law, regardless of the place where the motorized heavy equipment vehicle may be situated as of the assessment date. (Under current law, an owner must file a personal property tax return in the township or county in which the motorized heavy equipment vehicle is situated for regular use on the assessment date.)

**Effective:** July 1, 2017; January 1, 2018.

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## Hershman

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January 9, 2017, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 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.

## SENATE BILL No. 308

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 6-1.1-1-8.9 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2018]: **Sec. 8.9. "Motorized heavy equipment vehicle"**  
4 **means a self-propelled motorized vehicle, including any**  
5 **attachment, with a declared gross weight of at least one thousand**  
6 **five hundred (1,500) pounds that:**

- 7 (1) **is not intended to be permanently affixed to any real**
- 8 **property; and**
- 9 (2) **is not subject to registration under IC 9-18.1 for use on a**
- 10 **public highway (as defined in IC 9-25-2-4).**

11 SECTION 2. IC 6-1.1-3-1.2 IS ADDED TO THE INDIANA CODE  
12 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
13 JANUARY 1, 2018]: **Sec. 1.2. (a) This section applies only to**  
14 **motorized heavy equipment vehicles that are leased, or held for**  
15 **lease, in the ordinary course of business and that are otherwise**  
16 **subject to assessment and taxation under this article.**

17 (b) **Subject to subsection (c) and notwithstanding any other**



1 **section of this chapter, a motorized heavy equipment vehicle that**  
 2 **is leased, or held for lease, by the owner shall be assessed at the**  
 3 **place of the owner's business location at which the motorized heavy**  
 4 **equipment vehicle was leased, or is held for lease, as recorded on**  
 5 **the owner's books and records as of the assessment date of the year**  
 6 **for which the assessment is made, regardless of the place where the**  
 7 **motorized heavy equipment vehicle may be situated as of the**  
 8 **assessment date.**

9 **(c) The provisions of subsection (b) do not apply to motorized**  
 10 **heavy equipment vehicles that are:**

11 **(1) owned by a nonresident who does not have a principal**  
 12 **office within this state; or**

13 **(2) leased under a capital lease (as defined in 50 IAC 4.2-8-2).**

14 SECTION 3. IC 6-1.1-3-7, AS AMENDED BY P.L.249-2015,  
 15 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2017]: Sec. 7. (a) Except as provided in subsections (b) and  
 17 (c), a taxpayer shall, on or before the filing date of each year, file a  
 18 personal property return with:

19 (1) the assessor of each township in which the taxpayer's personal  
 20 property is subject to assessment; or

21 (2) the county assessor if there is no township assessor for a  
 22 township in which the taxpayer's personal property is subject to  
 23 assessment.

24 (b) The township assessor or county assessor may grant a taxpayer  
 25 an extension of not more than thirty (30) days to file the taxpayer's  
 26 return if:

27 (1) the taxpayer submits a written application for an extension  
 28 prior to the filing date; and

29 (2) the taxpayer is prevented from filing a timely return because  
 30 of sickness, absence from the county, or any other good and  
 31 sufficient reason.

32 (c) If a taxpayer:

33 (1) has personal property subject to assessment in more than one  
 34 (1) township in a county; or

35 (2) has personal property that is subject to assessment and that is  
 36 located in two (2) or more taxing districts within the same  
 37 township;

38 the taxpayer shall file a single return with the county assessor and  
 39 attach a schedule listing, by township, all the taxpayer's personal  
 40 property and the property's assessed value. The taxpayer shall provide  
 41 the county assessor with the information necessary for the county  
 42 assessor to allocate the assessed value of the taxpayer's personal



1 property among the townships listed on the return and among taxing  
 2 districts, including the street address, the township, and the location of  
 3 the property.

4 (d) The county assessor shall provide to each affected township  
 5 assessor (if any) in the county all information filed by a taxpayer under  
 6 subsection (c) that affects the township.

7 (e) The county assessor may refuse to accept a personal property tax  
 8 return that does not comply with subsection (c). For purposes of  
 9 IC 6-1.1-37-7, a return to which subsection (c) applies is filed on the  
 10 date it is filed with the county assessor with the schedule required by  
 11 subsection (c) attached.

12 **(f) Beginning after December 31, 2017, the owner of a motorized**  
 13 **heavy equipment vehicle that is subject to assessment at the place**  
 14 **of the owner's business location under section 1.2 of this chapter is**  
 15 **not required to file a personal property tax return for the owner's**  
 16 **motorized heavy equipment vehicle with a township assessor or**  
 17 **county assessor other than the township assessor or county**  
 18 **assessor for the owner's business location in which the owner's**  
 19 **motorized heavy equipment vehicle is assessed under section 1.2 of**  
 20 **this chapter, regardless of the place where the motorized heavy**  
 21 **equipment vehicle may be situated as of the assessment date.**

22 SECTION 4. IC 6-1.1-3-22, AS AMENDED BY P.L.245-2015,  
 23 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JANUARY 1, 2018]: Sec. 22. (a) Except to the extent that it conflicts  
 25 with a statute and subject to subsection (f), 50 IAC 4.2 (as in effect  
 26 January 1, 2001), which was formerly incorporated by reference into  
 27 this section, is reinstated as a rule.

28 (b) **Except as provided in section 1.2 of this chapter**, tangible  
 29 personal property within the scope of 50 IAC 4.2 (as in effect January  
 30 1, 2001) shall be assessed on the assessment dates in calendar years  
 31 2003 and thereafter in conformity with 50 IAC 4.2 (as in effect January  
 32 1, 2001).

33 (c) The publisher of the Indiana Administrative Code shall publish  
 34 50 IAC 4.2 (as in effect January 1, 2001) in the Indiana Administrative  
 35 Code.

36 (d) 50 IAC 4.3 and any other rule to the extent that it conflicts with  
 37 this section is void.

38 (e) A reference in 50 IAC 4.2 to a governmental entity that has been  
 39 terminated or a statute that has been repealed or amended shall be  
 40 treated as a reference to its successor.

41 (f) The department of local government finance may not amend or  
 42 repeal the following (all as in effect January 1, 2001):



- 1 (1) 50 IAC 4.2-4-3(f).
- 2 (2) 50 IAC 4.2-4-7.
- 3 (3) 50 IAC 4.2-4-9.
- 4 (4) 50 IAC 4.2-5-7.
- 5 (5) 50 IAC 4.2-5-13.
- 6 (6) 50 IAC 4.2-6-1.
- 7 (7) 50 IAC 4.2-6-2.
- 8 (8) 50 IAC 4.2-8-9.

9 (g) Notwithstanding any other provision of this section, 50  
10 IAC 4.2-4-6(c) is void effective July 1, 2015. The publisher of the  
11 Indiana Administrative Code and the Indiana Register shall remove this  
12 provision from the Indiana Administrative Code.

13 SECTION 5. [EFFECTIVE JANUARY 1, 2018] **(a) IC 6-1.1-3-1.2,**  
14 **as added by this act, applies only to assessment dates after**  
15 **December 31, 2017.**

16 **(b) IC 6-1.1-3-7, as amended by this act, applies only to**  
17 **assessment dates after December 31, 2017.**

18 **(c) This SECTION expires January 1, 2021.**

