
HOUSE BILL No. 1379

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-10-1; IC 8-14-2-4.

Synopsis: Sales tax on motor fuel. Provides that an amount equal to the total amount of sales taxes collected on gasoline and special fuel each month is to be transferred from the state general fund to the local road and street account. Makes conforming changes.

Effective: July 1, 2001.

Crooks, Whetstone

January 11, 2001, read first time and referred to Committee on Ways and Means.

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First Regular Session 112th General Assembly (2001)

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 2000 General Assembly.

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HOUSE BILL No. 1379



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.253-1999,
- 2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2001]: Sec. 1. (a) The department shall account for all state
- 4 gross retail and use taxes that it collects.
- 5 (b) The department shall deposit those collections in the following
- 6 manner:
- 7 (1) Forty percent (40%) of the collections shall be paid into the
- 8 property tax replacement fund established under IC 6-1.1-21.
- 9 (2) Fifty-nine and three-hundredths percent (59.03%) of the
- 10 collections shall be paid into the state general fund.
- 11 (3) Seventy-six hundredths of one percent (0.76%) of the
- 12 collections shall be paid into the public mass transportation fund
- 13 established by IC 8-23-3-8.
- 14 (4) Four hundredths of one percent (0.04%) of the collections
- 15 shall be deposited into the industrial rail service fund established
- 16 under IC 8-3-1.7-2.
- 17 (5) Seventeen hundredths of one percent (0.17%) of the



1 collections shall be deposited into the commuter rail service fund
2 established under IC 8-3-1.5-20.5.

3 **(c) Before the fifth day of each month, the department shall**
4 **report to the auditor of state the amount of state gross retail taxes**
5 **collected under IC 6-2.5-7 during the preceding month. Upon**
6 **receipt of the department's report, the auditor of state shall**
7 **immediately transfer the amount reported by the department from**
8 **the state general fund to the local road and street account**
9 **established by IC 8-14-2-4.**

10 SECTION 2. IC 8-14-2-4 IS AMENDED TO READ AS FOLLOWS
11 [EFFECTIVE JULY 1, 2001]: Sec. 4. (a) The auditor of state shall
12 establish a special account to be called the "local road and street
13 account" and credit this account monthly with:

14 **(1) forty-five percent (45%) of the money deposited in the**
15 **highway, road, and street fund; and**

16 **(2) amounts transferred from the state general fund under**
17 **IC 6-2.5-10-1(c).**

18 (b) The auditor shall distribute to units of local government money
19 from this account each month.

20 (c) The auditor of state shall allocate to each county the money in
21 this account on the basis of the ratio of each county's passenger car
22 registrations to the total passenger car registrations of the state. The
23 auditor shall further determine the suballocation between the county
24 and the cities within the county as follows:

25 (1) In counties having a population of more than fifty thousand
26 (50,000), sixty percent (60%) of the money shall be distributed on
27 the basis of the population of the city or town as a percentage of
28 the total population of the county and forty percent (40%)
29 distributed on the basis of the ratio of city and town street mileage
30 to county road mileage.

31 (2) In counties having a population of fifty thousand (50,000) or
32 less, twenty percent (20%) of the money shall be distributed on
33 the basis of the population of the city or town as a percentage of
34 the total population of the county and eighty percent (80%)
35 distributed on the basis of the ratio of city and town street mileage
36 to county road mileage.

37 (3) For the purposes of allocating funds as provided in this
38 section, towns which become incorporated as a town between the
39 effective dates of decennial censuses shall be eligible for
40 allocations upon the effectiveness of a corrected population count
41 for the town under IC 1-1-3.5.

42 (4) Money allocated under the provisions of this section to

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1 counties containing a consolidated city shall be credited or
2 allocated to the department of transportation of the consolidated
3 city.
4 (d) Each month the auditor of state shall inform the department of
5 the amounts allocated to each unit of local government from the local
6 road and street account.

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