

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1365 be amended to read as follows:

- 1 Page 31, between lines 6 and 7, begin a new paragraph and insert:
- 2 "SECTION 23. IC 6-8.1-3-16, AS AMENDED BY
- 3 P.L.192-2002(ss), SECTION 141, IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 16. (a) The department
- 5 shall prepare a list of all outstanding tax warrants for listed taxes each
- 6 month. The list shall identify each taxpayer liable for a warrant by
- 7 name, address, amount of tax, and either Social Security number or
- 8 employer identification number. Unless the department renews the
- 9 warrant, the department shall exclude from the list a warrant issued
- 10 more than ten (10) years before the date of the list. The department
- 11 shall certify a copy of the list to the bureau of motor vehicles.
- 12 (b) The department shall prescribe and furnish tax release forms for
- 13 use by tax collecting officials. A tax collecting official who collects
- 14 taxes in satisfaction of an outstanding warrant shall issue to the
- 15 taxpayers named on the warrant a tax release stating that the tax has
- 16 been paid. The department may also issue a tax release:
- 17 (1) to a taxpayer who has made arrangements satisfactory to the
- 18 department for the payment of the tax; or
- 19 (2) by action of the commissioner under IC 6-8.1-8-2(k).
- 20 (c) The department may not issue or renew:
- 21 (1) a certificate under IC 6-2.5-8;
- 22 (2) a license under IC 6-6-1.1 or IC 6-6-2.5; or
- 23 (3) a permit under IC 6-6-4.1;
- 24 to a taxpayer whose name appears on the most recent monthly warrant

1 list, unless that taxpayer pays the tax, makes arrangements satisfactory  
 2 to the department for the payment of the tax, or a release is issued  
 3 under IC 6-8.1-8-2(k).

4 (d) The bureau of motor vehicles shall, before issuing the title to a  
 5 motor vehicle under IC 9-17, determine whether the purchaser's or  
 6 assignee's name is on the most recent monthly warrant list. If the  
 7 purchaser's or assignee's name is on the list, the bureau shall enter as  
 8 a lien on the title the name of the state as the lienholder unless the  
 9 bureau has received notice from the commissioner under  
 10 IC 6-8.1-8-2(k). The tax lien on the title:

11 (1) is subordinate to a perfected security interest (as defined and  
 12 perfected in accordance with IC 26-1-9.1); and

13 (2) shall otherwise be treated in the same manner as other title  
 14 liens.

15 (e) The commissioner is the custodian of all titles for which the state  
 16 is the sole lienholder under this section. Upon receipt of the title by the  
 17 department, the commissioner shall notify the owner of the  
 18 department's receipt of the title.

19 (f) The department shall reimburse the bureau of motor vehicles for  
 20 all costs incurred in carrying out this section.

21 (g) Notwithstanding IC 6-8.1-8, a person who is authorized to  
 22 collect taxes, interest, or penalties on behalf of the department under  
 23 IC 6-3 or IC 6-3.5 may not, except as provided in subsection (h) or (i),  
 24 receive a fee for collecting the taxes, interest, or penalties if:

25 (1) the taxpayer pays the taxes, interest, or penalties as  
 26 consideration for the release of a lien placed under subsection (d)  
 27 on a motor vehicle title; or

28 (2) the taxpayer has been denied a certificate or license under  
 29 subsection (c) within sixty (60) days before the date the taxes,  
 30 interest, or penalties are collected.

31 (h) In the case of a sheriff, subsection (g) does not apply if:

32 (1) the sheriff collects the taxes, interest, or penalties within sixty  
 33 (60) days after the date the sheriff receives the tax warrant; or

34 (2) the sheriff collects the taxes, interest, or penalties through the  
 35 sale or redemption, in a court proceeding, of a motor vehicle that  
 36 has a lien placed on its title under subsection (d).

37 (i) In the case of a person other than a sheriff:

38 (1) subsection (g)(2) does not apply if the person collects the  
 39 taxes, interests, or penalties within sixty (60) days after the date  
 40 the commissioner employs the person to make the collection; and

41 (2) subsection (g)(1) does not apply if the person collects the  
 42 taxes, interest, or penalties through the sale or redemption, in a  
 43 court proceeding, of a motor vehicle that has a lien placed on its  
 44 title under subsection (d).

45 **(j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting**  
 46 **information from disclosure by the department does not apply to**

1 **this subsection. From the list prepared under subsection (a), the**  
 2 **department shall compile each month a list of the taxpayers**  
 3 **subject to tax warrants that:**

4 (1) were issued at least twelve (12) months before the date of  
 5 the list; and

6 (2) are for amounts that exceed one thousand dollars  
 7 (\$1,000).

8 **The list compiled under this subsection must identify each**  
 9 **taxpayer liable for a warrant by name, address, and amount of tax.**  
 10 **The department shall publish the list compiled under this**  
 11 **subsection on accessIndiana (as defined in IC 5-21-1-1.5) and**  
 12 **make the list available for public inspection and copying under**  
 13 **IC 5-14-3. The department or an agent, employee, or officer of the**  
 14 **department is immune from liability for the publication of**  
 15 **information under this subsection.**

16 (k) **The department may not publish a list under subsection (j)**  
 17 **that identifies a particular taxpayer unless at least two (2) weeks**  
 18 **before the publication of the list the department sends notice to**  
 19 **the taxpayer stating that the taxpayer:**

20 (1) **is subject to a tax warrant that:**

21 (A) **was issued at least twelve (12) months before the date**  
 22 **of the notice; and**

23 (B) **is for an amount that exceeds one thousand dollars**  
 24 **(\$1,000); and**

25 (2) **will be identified on a list to be published on**  
 26 **accessIndiana unless a tax release is issued to the taxpayer**  
 27 **under subsection (b).**

28 SECTION 24. IC 34-30-2-16.7 IS ADDED TO THE INDIANA  
 29 CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2004]: **Sec. 16.7. IC 6-8.1-3-16(j) (Concerning the**  
 31 **department of state revenue for publishing a list of delinquent**  
 32 **taxpayers).".**

33 Renumber all SECTIONS consecutively.

(Reference is to HB 1365 as printed January 27, 2004.)

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Representative Turner