
HOUSE BILL No. 1411

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-2-7; IC 6-6-5.5; IC 6-8.1; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2; IC 9-29-3-3; IC 12-13-8-2; IC 12-16-14-1; IC 21-2-12-6.1; IC 21-3-1.7-2.

Synopsis: Commercial vehicle excise tax. Repeals the commercial vehicle excise tax. Provides that commercial vehicles are subject to assessment for property taxes first due and payable after December 31, 2004.

Effective: Upon passage; January 1, 2005.

Cherry, Grubb

January 20, 2004, read first time and referred to Committee on Ways and Means.

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Second Regular Session 113th General Assembly (2004)

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 2003 Regular Session of the General Assembly.

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HOUSE BILL No. 1411



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 6-1.1-2-7, AS AMENDED BY P.L.181-1999,
- 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2005]: Sec. 7. The following property is not subject to
- 4 assessment and taxation under this article:
- 5 (1) A commercial vessel that is subject to the net tonnage tax
- 6 imposed under IC 6-6-6.
- 7 (2) A motor vehicle or trailer that is subject to the annual license
- 8 excise tax imposed under IC 6-6-5.
- 9 (3) A boat that is subject to the boat excise tax imposed under
- 10 IC 6-6-11.
- 11 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
- 12 the cemetery:
- 13 (A) does not have a board of directors, board of trustees, or
- 14 other governing authority other than the state or a political
- 15 subdivision; and
- 16 (B) has had no business transaction during the preceding
- 17 calendar year.



1 (5) A commercial vehicle that is subject to the annual excise tax
2 imposed under IC 6-6-5.5:

3 SECTION 2. IC 6-8.1-1-1, AS AMENDED BY P.L.192-2002(ss),
4 SECTION 140, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JANUARY 1, 2005]: Sec. 1. "Listed taxes" or "taxes"
6 includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5);
7 the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax
8 (IC 4-33-13); the gross income tax (IC 6-2.1) (repealed); the utility
9 receipts tax (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5);
10 the adjusted gross income tax (IC 6-3); the supplemental net income
11 tax (IC 6-3-8) (repealed); the county adjusted gross income tax
12 (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county
13 economic development income tax (IC 6-3.5-7); the municipal option
14 income tax (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the
15 financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the
16 alternative fuel permit fee (IC 6-6-2.1); the special fuel tax
17 (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax
18 collected under a reciprocal agreement under IC 6-8.1-3; the motor
19 vehicle excise tax (IC 6-6-5); ~~the commercial vehicle excise tax~~
20 ~~(IC 6-6-5.5)~~; the hazardous waste disposal tax (IC 6-6-6.6); the
21 cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor
22 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider
23 excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the
24 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
25 (IC 6-9); the various county food and beverage taxes (IC 6-9); the
26 county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
27 (IC 16-44-2); the emergency and hazardous chemical inventory form
28 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
29 and IC 9-30); the fees and penalties assessed for overweight vehicles
30 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
31 the solid waste management fee (IC 13-20-22); and any other tax or fee
32 that the department is required to collect or administer.

33 SECTION 3. IC 6-8.1-3-1, AS AMENDED BY P.L.181-1999,
34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JANUARY 1, 2005]: Sec. 1. (a) The department has the primary
36 responsibility for the administration, collection, and enforcement of the
37 listed taxes. In carrying out that responsibility, the department may
38 exercise all the powers conferred on it under this article in respect to
39 any of those taxes.

40 (b) In the case of the motor vehicle excise tax, the department has
41 the responsibility to act only in the investigation, assessment,
42 collection, and enforcement of the tax in instances of delinquency or

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1 evasion. Primary responsibility for the administration and collection of
2 the tax remains with the agencies named in IC 6-6-5.

3 (c) ~~In the case of commercial vehicle excise taxes that are payable~~
4 ~~to the bureau of motor vehicles and are not subject to apportionment~~
5 ~~under the International Registration Plan, the department has the~~
6 ~~responsibility to act only in the investigation, assessment, collection,~~
7 ~~and enforcement of the tax in instances of delinquency or evasion.~~
8 ~~Primary responsibility for the administration and collection of the tax~~
9 ~~remains with the bureau of motor vehicles.~~

10 ~~(d)~~ (c) The department has the primary responsibility for the
11 administration, investigation, and enforcement of IC 4-32.

12 SECTION 4. IC 6-8.1-4-4, AS AMENDED BY P.L.222-1999,
13 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JANUARY 1, 2005]: Sec. 4. (a) The department shall establish a
15 registration center to service owners of commercial motor vehicles.

16 (b) The registration center is under the supervision of the
17 department through the motor carrier services division.

18 (c) An owner or operator of a commercial motor vehicle may apply
19 to the registration center for the following:

- 20 (1) Vehicle registration (IC 9-18).
- 21 (2) Motor carrier fuel tax annual permit.
- 22 (3) Proportional use credit certificate (IC 6-6-4.1-4.7).
- 23 (4) Certificate of operating authority.
- 24 (5) Oversize vehicle permit (IC 9-20-3).
- 25 (6) Overweight vehicle permit (IC 9-20-4).

26 ~~(7) Payment of the commercial vehicle excise tax imposed under~~
27 ~~IC 6-6-5.5.~~

28 (d) Funding for the development and operation of the registration
29 center shall be taken from the motor carrier regulation fund
30 (IC 8-2.1-23-1).

31 (e) The department shall recommend to the general assembly other
32 functions that the registration center may perform.

33 SECTION 5. IC 6-8.1-5-2, AS AMENDED BY P.L.192-2002(ss),
34 SECTION 143, IS AMENDED TO READ AS FOLLOWS
35 [EFFECTIVE JANUARY 1, 2005]: Sec. 2. (a) Except as otherwise
36 provided in this section, the department may not issue a proposed
37 assessment under section 1 of this chapter more than three (3) years
38 after the latest of the date the return is filed, or any of the following:

- 39 (1) the due date of the return; or
- 40 (2) in the case of a return filed for the state gross retail or use tax,
41 the gasoline tax, the special fuel tax, the motor carrier fuel tax, the
42 oil inspection fee, or the petroleum severance tax, the end of the

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1 calendar year which contains the taxable period for which the
2 return is filed.

3 (b) If a person files an adjusted gross income tax (IC 6-3),
4 supplemental net income tax (IC 6-3-8) (repealed), county adjusted
5 gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6),
6 or financial institutions tax (IC 6-5.5) return that understates the
7 person's income, as that term is defined in the particular income tax
8 law, by at least twenty-five percent (25%), the proposed assessment
9 limitation is six (6) years instead of the three (3) years provided in
10 subsection (a).

11 (c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax
12 shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall
13 include the penalties and interest due on all listed taxes not paid by the
14 due date. A person that fails to properly register a vehicle as required
15 by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have
16 failed to file a return for purposes of this article.

17 (d) In the case of the commercial vehicle excise tax imposed under
18 IC 6-6-5.5 (**before its repeal**), the tax shall be assessed as provided in
19 IC 6-6-5.5 (**before its repeal**) and shall include the penalties and
20 interest due on all listed taxes not paid by the due date. A person that
21 fails to properly register a commercial vehicle as required by IC 9-18
22 and pay the tax due under IC 6-6-5.5 (**before its repeal**) is considered
23 to have failed to file a return for purposes of this article.

24 (e) If a person files a fraudulent, unsigned, or substantially blank
25 return, or if a person does not file a return, there is no time limit within
26 which the department must issue its proposed assessment.

27 (f) If, before the end of the time within which the department may
28 make an assessment, the department and the person agree to extend
29 that assessment time period, the period may be extended according to
30 the terms of a written agreement signed by both the department and the
31 person. The agreement must contain:

- 32 (1) the date to which the extension is made; and
33 (2) a statement that the person agrees to preserve the person's
34 records until the extension terminates.

35 The department and a person may agree to more than one (1) extension
36 under this subsection.

37 (g) If a taxpayer's federal income tax liability for a taxable year is
38 modified due to the assessment of a federal deficiency or the filing of
39 an amended federal income tax return, then the date by which the
40 department must issue a proposed assessment under section 1 of this
41 chapter for tax imposed under IC 6-3 is extended to six (6) months after
42 the date on which the notice of modification is filed with the

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1 department by the taxpayer.

2 SECTION 6. IC 6-8.1-7-1, AS AMENDED BY P.L.254-2003,
3 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2005]: Sec. 1. (a) This subsection does not apply to the
5 disclosure of information concerning a conviction on a tax evasion
6 charge. Unless in accordance with a judicial order or as otherwise
7 provided in this chapter, the department, its employees, former
8 employees, counsel, agents, or any other person may not divulge the
9 amount of tax paid by any taxpayer, terms of a settlement agreement
10 executed between a taxpayer and the department, investigation records,
11 investigation reports, or any other information disclosed by the reports
12 filed under the provisions of the law relating to any of the listed taxes,
13 including required information derived from a federal return, except to:

- 14 (1) members and employees of the department;
15 (2) the governor;
16 (3) the attorney general or any other legal representative of the
17 state in any action in respect to the amount of tax due under the
18 provisions of the law relating to any of the listed taxes; or
19 (4) any authorized officers of the United States;

20 when it is agreed that the information is to be confidential and to be
21 used solely for official purposes.

22 (b) The information described in subsection (a) may be revealed
23 upon the receipt of a certified request of any designated officer of the
24 state tax department of any other state, district, territory, or possession
25 of the United States when:

- 26 (1) the state, district, territory, or possession permits the exchange
27 of like information with the taxing officials of the state; and
28 (2) it is agreed that the information is to be confidential and to be
29 used solely for tax collection purposes.

30 (c) The information described in subsection (a) relating to a person
31 on public welfare or a person who has made application for public
32 welfare may be revealed to the director of the division of family and
33 children, and to any county director of family and children located in
34 Indiana, upon receipt of a written request from either director for the
35 information. The information shall be treated as confidential by the
36 directors. In addition, the information described in subsection (a)
37 relating to a person who has been designated as an absent parent by the
38 state Title IV-D agency shall be made available to the state Title IV-D
39 agency upon request. The information shall be subject to the
40 information safeguarding provisions of the state and federal Title IV-D
41 programs.

42 (d) The name, address, Social Security number, and place of

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1 employment relating to any individual who is delinquent in paying
 2 educational loans owed to an institution of higher education may be
 3 revealed to that institution if it provides proof to the department that the
 4 individual is delinquent in paying for educational loans. This
 5 information shall be provided free of charge to approved institutions of
 6 higher learning (as defined by IC 20-12-21-3(2)). The department shall
 7 establish fees that all other institutions must pay to the department to
 8 obtain information under this subsection. However, these fees may not
 9 exceed the department's administrative costs in providing the
 10 information to the institution.

11 (e) The information described in subsection (a) relating to reports
 12 submitted under IC 6-6-1.1-502 concerning the number of gallons of
 13 gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of
 14 gallons of special fuel sold by a supplier and the number of gallons of
 15 special fuel exported by a licensed exporter or imported by a licensed
 16 transporter may be released by the commissioner upon receipt of a
 17 written request for the information.

18 (f) The information described in subsection (a) may be revealed
 19 upon the receipt of a written request from the administrative head of a
 20 state agency of Indiana when:

- 21 (1) the state agency shows an official need for the information;
 22 and
 23 (2) the administrative head of the state agency agrees that any
 24 information released will be kept confidential and will be used
 25 solely for official purposes.

26 (g) The name and address of retail merchants, including township,
 27 as specified in IC 6-2.5-8-1(h) may be released solely for tax collection
 28 purposes to township assessors.

29 (h) The department shall notify the appropriate innkeepers' tax
 30 board, bureau, or commission that a taxpayer is delinquent in remitting
 31 innkeepers' taxes under IC 6-9.

32 (i) All information relating to the delinquency or evasion of the
 33 motor vehicle excise tax may be disclosed to the bureau of motor
 34 vehicles in Indiana and may be disclosed to another state, if the
 35 information is disclosed for the purpose of the enforcement and
 36 collection of the taxes imposed by IC 6-6-5.

37 (j) All information relating to the delinquency or evasion of
 38 commercial vehicle excise taxes payable to the bureau of motor
 39 vehicles in Indiana may be disclosed to the bureau and may be
 40 disclosed to another state, if the information is disclosed for the
 41 purpose of the enforcement and collection of the taxes imposed by
 42 IC 6-6-5.5 **(before its repeal).**

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1 (k) All information relating to the delinquency or evasion of
 2 commercial vehicle excise taxes payable under the International
 3 Registration Plan may be disclosed to another state, if the information
 4 is disclosed for the purpose of the enforcement and collection of the
 5 taxes imposed by IC 6-6-5.5 **(before its repeal)**.

6 (l) This section does not apply to:

- 7 (1) the beer excise tax (IC 7.1-4-2);
- 8 (2) the liquor excise tax (IC 7.1-4-3);
- 9 (3) the wine excise tax (IC 7.1-4-4);
- 10 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 11 (5) the malt excise tax (IC 7.1-4-5);
- 12 (6) the motor vehicle excise tax (IC 6-6-5);
- 13 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- 14 (8) the fees under IC 13-23.

15 (m) The name and business address of retail merchants within each
 16 county that sell tobacco products may be released to the division of
 17 mental health and addiction and the alcohol and tobacco commission
 18 solely for the purpose of the list prepared under IC 6-2.5-6-14.

19 SECTION 7. IC 6-8.1-10-4, AS AMENDED BY P.L.181-1999,
 20 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JANUARY 1, 2005]: Sec. 4. (a) If a person fails to file a return or to
 22 make a full tax payment with that return with the fraudulent intent of
 23 evading the tax, the person is subject to a penalty.

24 (b) The amount of the penalty imposed for a fraudulent failure
 25 described in subsection (a) is one hundred percent (100%) multiplied
 26 by:

- 27 (1) the full amount of the tax, if the person failed to file a return;
 28 or
- 29 (2) the amount of the tax that is not paid, if the person failed to
 30 pay the full amount of the tax.

31 (c) In addition to the civil penalty imposed under this section, a
 32 person who knowingly fails to file a return with the department or fails
 33 to pay the tax due under IC 6-6-5 or IC 6-6-5.5 **(before its repeal)**
 34 commits a Class A misdemeanor.

35 (d) The penalty imposed under this section is imposed in place of
 36 and not in addition to the penalty imposed under section 2.1 of this
 37 chapter.

38 SECTION 8. IC 9-14-1-4, AS AMENDED BY P.L.181-1999,
 39 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JANUARY 1, 2005]: Sec. 4. The commissioner shall appoint and fix,
 41 subject to the approval of the governor, the salaries of the deputies,
 42 subordinate officers, clerks, and other employees necessary to carry out

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1 this title, IC 6-6-5, ~~IC 6-6-5.5~~, and IC 6-6-11.

2 SECTION 9. IC 9-17-2-1, AS AMENDED BY P.L.181-1999,
3 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2005]: Sec. 1. (a) Within sixty (60) days of becoming a
5 Indiana resident, a person must obtain a certificate of title for all
6 vehicles owned by the person that:

- 7 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- 8 (2) will be operated in Indiana.

9 ~~(b) Within sixty (60) days after becoming an Indiana resident, a~~
10 ~~person shall obtain a certificate of title for all commercial vehicles~~
11 ~~owned by the person that:~~

- 12 ~~(1) are subject to the commercial vehicle excise tax under~~
13 ~~IC 6-6-5.5;~~
- 14 ~~(2) are not subject to proportional registration under the~~
15 ~~International Registration Plan; and~~
- 16 ~~(3) will be operated in Indiana.~~

17 ~~(c) (b) A person must produce evidence concerning the date on~~
18 ~~which the person became an Indiana resident.~~

19 SECTION 10. IC 9-18-2-1, AS AMENDED BY P.L.181-1999,
20 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JANUARY 1, 2005]: Sec. 1. (a) Within sixty (60) days of becoming an
22 Indiana resident, a person must register all motor vehicles owned by
23 the person that:

- 24 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- 25 (2) will be operated in Indiana.

26 ~~(b) Within sixty (60) days after becoming an Indiana resident, a~~
27 ~~person must register all commercial vehicles owned by the person that:~~

- 28 ~~(1) are subject to the commercial vehicle excise tax under~~
29 ~~IC 6-6-5.5;~~
- 30 ~~(2) are not subject to proportional registration under the~~
31 ~~International Registration Plan; and~~
- 32 ~~(3) will be operated in Indiana.~~

33 ~~(c) (b) A person must produce evidence concerning the date on~~
34 ~~which the person became an Indiana resident.~~

35 ~~(d) (c) Except as provided in subsection (c), (d), an Indiana resident~~
36 ~~must register all motor vehicles operated in Indiana.~~

37 ~~(e) (d) An Indiana resident who has a legal residence in a state that~~
38 ~~is not contiguous to Indiana may operate a motor vehicle in Indiana for~~
39 ~~not more than sixty (60) days without registering the motor vehicle in~~
40 ~~Indiana.~~

41 ~~(f) (e) An Indiana resident who has registered a motor vehicle in~~
42 ~~Indiana in any previous registration year is not required to register the~~

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1 motor vehicle, is not required to pay motor vehicle excise tax under
 2 IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the
 3 motor vehicle, and is exempt from property tax on the motor vehicle for
 4 any registration year in which:

5 (1) the Indiana resident is:

6 (A) an active member of the armed forces of the United States;
 7 and

8 (B) assigned to a duty station outside Indiana; and

9 (2) the motor vehicle is not operated inside or outside Indiana.

10 This subsection may not be construed as granting the bureau authority
 11 to require the registration of any vehicle that is not operated in Indiana.

12 ~~(g)~~ (f) When an Indiana resident registers a motor vehicle in Indiana
 13 after the period of exemption described in subsection ~~(f)~~, (e), the
 14 Indiana resident may submit an affidavit that:

15 (1) states facts demonstrating that the motor vehicle is a motor
 16 vehicle described in subsection (e); and

17 (2) is signed by the owner of the motor vehicle under penalties of
 18 perjury;

19 as sufficient proof that the owner of the motor vehicle is not required
 20 to register the motor vehicle during a registration year described in
 21 subsection ~~(f)~~: (e). The commission or bureau may not require the
 22 Indiana resident to pay any civil penalty or any reinstatement or other
 23 fee that is not also charged to other motor vehicles being registered in
 24 the same registration year.

25 SECTION 11. IC 9-18-2-4.5, AS ADDED BY P.L.150-2001,
 26 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JANUARY 1, 2005]: Sec. 4.5. (a) Upon payment of the annual
 28 registration fee under IC 9-29-5, and any applicable commercial
 29 vehicle excise tax under IC 6-6-5.5, the bureau may issue a license
 30 plate for each commercial vehicle registered to the registered owner of
 31 at least twenty-five (25) commercial vehicles. The license plate issued
 32 under this section for a commercial vehicle is valid for five (5) years.

33 (b) If the registered owner of at least twenty-five (25) commercial
 34 vehicles submits the application of registration for the commercial
 35 vehicles on an aggregate basis by electronic means, the bureau shall
 36 issue a certificate of registration that shall be carried at all times in the
 37 vehicle for which it is issued.

38 (c) The registration for a commercial vehicle is void when the
 39 registered owner:

40 (1) sells;

41 (2) disposes of; or

42 (3) does not renew the registration of;

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1 the commercial vehicle. Neither the certificate of registration nor the
2 plate may be transferred to another vehicle.

3 (d) This section does not relieve the owner of the vehicle from
4 payment of any applicable ~~commercial vehicle excise tax under~~
5 ~~IC 6-6-5.5~~ **property taxes** on a yearly basis.

6 (e) The bureau shall adopt rules under IC 4-22-2 necessary to
7 administer this section.

8 SECTION 12. IC 9-18-2-15, AS AMENDED BY P.L.2001-176,
9 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JANUARY 1, 2005]: Sec. 15. (a) Except as provided in subsection (b),
11 a person who:

12 (1) owns a vehicle that is subject to the motor vehicle excise tax
13 under IC 6-6-5; ~~or the commercial vehicle excise tax under~~
14 ~~IC 6-6-5.5;~~

15 (2) is leasing the vehicle to another person; and

16 (3) has agreed to register the vehicle as a condition of the lease;
17 may apply for and obtain the registration in any county.

18 (b) If a vehicle is being registered subject to the International
19 Registration Plan, the vehicle shall be registered at the department of
20 state revenue under rules adopted under IC 4-22-2.

21 (c) A vehicle that is being leased and is not subject to the motor
22 vehicle excise tax under IC 6-6-5 may be registered in any county.

23 SECTION 13. IC 9-18-2-16, AS AMENDED BY P.L.63-2000,
24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JANUARY 1, 2005]: Sec. 16. (a) A person who owns a vehicle must
26 sign an application in ink to register the vehicle.

27 (b) An application to register a vehicle must contain the following:
28 (1) The:

29 (A) name, bona fide residence, and mailing address, including
30 the name of the county, of the person who owns the vehicle; or

31 (B) business address, including the name of the county, of the
32 person that owns the vehicle if the person is a firm, a
33 partnership, an association, a corporation, a limited liability
34 company, or a unit of government.

35 If the vehicle that is being registered has been leased and is
36 subject to the motor vehicle excise tax under IC 6-6-5, ~~or the~~
37 ~~commercial vehicle excise tax under IC 6-6-5.5;~~ the application
38 must contain the address of the person who is leasing the vehicle.

39 If the vehicle that is being registered has been leased and is not
40 subject to the motor vehicle excise tax under IC 6-6-5, ~~or the~~
41 ~~commercial vehicle excise tax under IC 6-6-5.5;~~ the application
42 must contain the address of the person who owns the vehicle, the

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1 person who is the lessor of the vehicle, or the person who is the
2 lessee of the vehicle. If a leased vehicle is to be registered under
3 the International Registration Plan, the registration procedures are
4 governed by the terms of the plan.

5 (2) A brief description of the vehicle to be registered, including
6 the following information if available:

- 7 (A) The name of the manufacturer of the vehicle.
- 8 (B) The vehicle identification number.
- 9 (C) The manufacturer's rated capacity if the vehicle is a truck,
10 tractor, trailer, or semitrailer.
- 11 (D) The type of body of the vehicle.
- 12 (E) The model year of the vehicle.
- 13 (F) Any other information reasonably required by the bureau
14 to enable the bureau to determine if the vehicle may be
15 registered. The bureau may request the person applying for
16 registration to provide the vehicle's odometer reading.

17 (3) A space on the application in which the person registering the
18 vehicle may indicate the person's desire to donate money to
19 organizations that promote the procurement of organs for
20 anatomical gifts. The space on the application must:

- 21 (A) allow the person registering the vehicle to indicate the
22 amount the person desires to donate; and
- 23 (B) provide that the minimum amount a person may donate is
24 one dollar (\$1).

25 Funds collected under this subdivision shall be deposited with the
26 treasurer of state in a special account. The auditor of state shall
27 monthly distribute the money in the special account to the
28 anatomical gift promotion fund established by IC 16-19-3-26. The
29 bureau may deduct from the funds collected under this
30 subdivision the costs incurred by the bureau in implementing and
31 administering this subdivision.

32 (c) The department of state revenue may audit records of persons
33 who register trucks, trailers, semitrailers, buses, and rental cars under
34 the International Registration Plan to verify the accuracy of the
35 application and collect or refund fees due.

36 SECTION 14. IC 9-18-2-41, AS AMENDED BY P.L.181-1999,
37 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JANUARY 1, 2005]: Sec. 41. (a) In addition to:

- 39 (1) the penalty described under section 40 of this chapter; and
- 40 (2) any judgment assessed under IC 34-28-5 (or IC 34-4-32 before
41 its repeal);

42 a person who violates section 1 of this chapter shall be assessed a

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1 judgment equal to the amount of excise tax due under IC 6-6-5 or
2 ~~IC 6-6-5.5~~ on the vehicle involved in the violation.

3 (b) The clerk of the court shall do the following:

- 4 (1) Collect the additional judgment described under subsection (a)
- 5 in an amount specified by a court order.
- 6 (2) Transfer the additional judgment to the county auditor on a
- 7 calendar year basis.

8 (c) The auditor shall distribute the judgments described under
9 subsection (b) to law enforcement agencies, including the state police
10 department, responsible for issuing citations to enforce section 1 of this
11 chapter.

12 (d) The percentage of funds distributed to a law enforcement agency
13 under subsection (c):

- 14 (1) must equal the percentage of the total number of citations
- 15 issued by the law enforcement agency for the purpose of
- 16 enforcing section 1 of this chapter during the applicable year; and
- 17 (2) may be used for the following:
 - 18 (A) Any law enforcement purpose.
 - 19 (B) Contributions to the pension fund of the law enforcement
 - 20 agency.

21 SECTION 15. IC 9-29-3-3, AS AMENDED BY P.L.181-1999,
22 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JANUARY 1, 2005]: Sec. 3. The service charge for each excise tax
24 collection made under IC 6-6-5 or ~~IC 6-6-5.5~~ is eighty-five cents
25 (\$0.85).

26 SECTION 16. IC 12-13-8-2, AS AMENDED BY P.L.181-1999,
27 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 JANUARY 1, 2005]: Sec. 2. Each county shall establish a county
29 medical assistance to wards fund. The fund shall be funded by the
30 following:

- 31 (1) A tax levy on the property located in each county.
- 32 (2) The financial institutions tax (IC 6-5.5) **and** motor vehicle
- 33 excise taxes (IC 6-6-5) **and commercial vehicle excise taxes**
- 34 (~~IC 6-6-5.5~~) that are allocated to the fund.

35 SECTION 17. IC 12-16-14-1, AS AMENDED BY P.L.181-1999,
36 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JANUARY 1, 2005]: Sec. 1. A county hospital care for the indigent
38 fund is established in each county. The fund consists of the following:

- 39 (1) A tax levy on the property located in each county.
- 40 (2) The financial institutions tax (IC 6-5.5) **and** motor vehicle
- 41 excise taxes (IC 6-6-5) **and commercial vehicle excise taxes**
- 42 (~~IC 6-6-5.5~~) that are allocated to the fund.

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1 SECTION 18. IC 21-2-12-6.1, AS AMENDED BY
 2 P.L.192-2002(ss), SECTION 163, IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JANUARY 1, 2005]: Sec. 6.1. (a) The
 4 county supplemental school financing tax revenues shall be deposited
 5 in the county supplemental school distribution fund. In addition, for
 6 purposes of allocating distributions of tax revenues collected under
 7 IC 6-5.5, IC 6-6-5, ~~IC 6-6-5.5~~, or IC 6-6-6.5, the county supplemental
 8 school financing tax shall be treated as if it were property taxes
 9 imposed by a separate taxing unit. Thus, the appropriate portion of
 10 those distributions shall be deposited in the county supplemental school
 11 distribution fund.

12 (b) The entitlement of each school corporation from the county
 13 supplemental school distribution fund for each calendar year after 2000
 14 shall be the greater of:

- 15 (1) the amount of its entitlement for the calendar year 2000 from
- 16 the tax levied under this chapter; or
- 17 (2) an amount equal to twenty-seven dollars and fifty cents
- 18 (\$27.50) times its ADM.

19 SECTION 19. IC 21-3-1.7-2, AS AMENDED BY P.L.276-2003,
 20 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JANUARY 1, 2005]: Sec. 2. As used in this chapter, "excise tax
 22 revenue" means the amount of:

- 23 (1) financial institution excise tax revenue (IC 6-5.5); plus
- 24 (2) the motor vehicle excise taxes (IC 6-6-5); ~~and the commercial~~
- 25 ~~vehicle excise taxes (IC 6-6-5.5);~~

26 the school corporation received for deposit in the school corporation's
 27 general fund in a year. The excise tax revenue for a charter school is
 28 zero (0).

29 SECTION 20. IC 6-6-5.5 IS REPEALED [EFFECTIVE JANUARY
 30 1, 2005].

31 SECTION 21. [EFFECTIVE UPON PASSAGE] **(a) This**
 32 **SECTION applies only to a vehicle subject to the commercial**
 33 **motor vehicle excise tax imposed under IC 6-6-5.5, as in effect**
 34 **before its repeal by this act.**

35 **(b) Notwithstanding any other law, a vehicle described in**
 36 **subsection (a) is subject to assessment under IC 6-1.1 on**
 37 **assessment dates after February 29, 2004, for property taxes first**
 38 **due and payable after December 31, 2004. The owner of the vehicle**
 39 **shall file a personal property tax return in 2004 as required under**
 40 **IC 6-1.1-3.**

41 **(c) For property taxes first due and payable in 2005, the**
 42 **department of local government finance shall increase each taxing**

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1 **units's maximum property tax levy by:**
2 **(1) the amount of commercial vehicle excise taxes received by**
3 **the unit in 2004; multiplied by**
4 **(2) the assessed value growth quotient determined under**
5 **IC 6-1.1-18.5-2 to calculate maximum property taxes levies**
6 **for 2005.**
7 **(d) This SECTION expires January 1, 2006.**
8 **SECTION 22. An emergency is declared for this act.**

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