
SENATE BILL No. 365

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-2-7; IC 6-6-5.1; IC 6-8.1; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2-1.

Synopsis: Taxation of RVs and truck campers. Provides that recreational vehicles (RVs) and truck campers are subject to an excise tax instead of the property tax on personal property. Appropriates sufficient funds to the bureau of motor vehicles to administer the excise tax.

Effective: January 1, 2006.

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January 11, 2005, read first time and referred to Committee on Rules and Legislative Procedure.

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First Regular Session 114th General Assembly (2005)

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 2004 Regular Session of the General Assembly.

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SENATE BILL No. 365



A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 7. The following
- 3 property is not subject to assessment and taxation under this article:
- 4 (1) A commercial vessel that is subject to the net tonnage tax
- 5 imposed under IC 6-6-6.
- 6 (2) A motor vehicle or trailer that is subject to the annual license
- 7 excise tax imposed under IC 6-6-5.
- 8 (3) A boat that is subject to the boat excise tax imposed under
- 9 IC 6-6-11.
- 10 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
- 11 the cemetery:
- 12 (A) does not have a board of directors, board of trustees, or
- 13 other governing authority other than the state or a political
- 14 subdivision; and
- 15 (B) has had no business transaction during the preceding
- 16 calendar year.
- 17 (5) A commercial vehicle that is subject to the annual excise tax



1 imposed under IC 6-6-5.5.
 2 **(6) A recreational vehicle or truck camper that is subject to**
 3 **the annual excise tax imposed under IC 6-6-5.1.**
 4 SECTION 2. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS
 5 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 6 JANUARY 1, 2006]:
 7 **Chapter 5.1. Excise Tax on Recreational Vehicles and Truck**
 8 **Campers**
 9 **Sec. 1. This chapter does not apply to the following:**
 10 **(1) A vehicle subject to the motor vehicle excise tax under**
 11 **IC 6-6-5.**
 12 **(2) A vehicle owned or leased by and operated by the United**
 13 **States, the state, or a political subdivision of the state.**
 14 **(3) A mobile home.**
 15 **(4) A vehicle assessed under IC 6-1.1-8.**
 16 **(5) A vehicle subject to the commercial vehicle excise tax**
 17 **under IC 6-6-5.5.**
 18 **(6) A trailer subject to the annual excise tax imposed under**
 19 **IC 6-6-5-5.5.**
 20 **(7) A bus (as defined in IC 9-13-2-17(a)).**
 21 **(8) A vehicle owned or leased by and operated by an**
 22 **institution of higher education (as defined in IC 6-3-3-5(d)).**
 23 **(9) A vehicle owned or leased by and operated by a volunteer**
 24 **fire department (as defined in IC 36-8-12-2).**
 25 **(10) A vehicle owned or leased by and operated by a volunteer**
 26 **emergency ambulance service that:**
 27 **(A) meets the requirements of IC 16-31; and**
 28 **(B) has only members who serve for no compensation or a**
 29 **nominal annual compensation of not more than three**
 30 **thousand five hundred dollars (\$3,500).**
 31 **(11) A vehicle that is exempt from the payment of registration**
 32 **fees under IC 9-18-3-1.**
 33 **(12) A farm wagon.**
 34 **(13) A recreational vehicle or truck camper in the inventory**
 35 **of recreational vehicles and truck campers held for sale by a**
 36 **manufacturer, distributor, or dealer in the course of business.**
 37 **Sec. 2. As used in this chapter, "bureau" refers to the bureau of**
 38 **motor vehicles.**
 39 **Sec. 3. As used in this chapter, "last preceding annual excise tax**
 40 **liability" means the amount of excise tax liability to which a**
 41 **recreational vehicle or truck camper was subject on the owner's**
 42 **last preceding regular annual registration date or:**

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1 (1) to which the recreational vehicle would have been subject
 2 if the recreational vehicle had been registered; or
 3 (2) to which the truck camper would have been subject if the
 4 truck camper had been owned by the owner and located in
 5 Indiana;
 6 on the owner's last preceding regular annual registration date.

7 Sec. 4. As used in this chapter, "mobile home" has the meaning
 8 set forth in IC 6-1.1-7-1.

9 Sec. 5. As used in this chapter, "owner" means:
 10 (1) in the case of a recreational vehicle, the person in whose
 11 name the recreational vehicle is registered under IC 9-18; or
 12 (2) in the case of a truck camper, the person holding title to
 13 the truck camper.

14 Sec. 6. As used in this chapter, "recreational vehicle" has the
 15 meaning set forth in IC 9-13-2-150(a).

16 Sec. 7. As used in this chapter, "trailer" has the meaning set
 17 forth in IC 6-6-5-1(h).

18 Sec. 8. As used in this chapter, "truck camper" means a device
 19 without motive power that is installed in the bed of a truck to
 20 provide living quarters for persons traveling on public highways.

21 Sec. 9. As used in this chapter, "vehicle" has the meaning set
 22 forth in IC 9-13-2-196(a).

23 Sec. 10. (a) There is imposed an annual license excise tax on
 24 recreational vehicles and truck campers. The excise tax is imposed
 25 instead of the ad valorem property tax levied for state or local
 26 purposes but in addition to any registration fees imposed on
 27 recreational vehicles.

28 (b) The tax imposed by this chapter is a listed tax and subject to
 29 IC 6-8.1.

30 (c) A recreational vehicle subject to this chapter may not be
 31 assessed as personal property for the purpose of the assessment
 32 and levy of personal property taxes and is not subject to ad
 33 valorem taxes, regardless of whether the recreational vehicle is
 34 registered under the motor vehicle registration laws. A person may
 35 not be required to give proof of the payment of ad valorem taxes
 36 as a condition to the registration of a recreational vehicle subject
 37 to the tax imposed by this chapter.

38 (d) A truck camper subject to this chapter may not be assessed
 39 as personal property for the purpose of the assessment and levy of
 40 personal property taxes and is not subject to ad valorem taxes.

41 Sec. 11. As the basis for measuring the tax imposed by this
 42 chapter, the bureau shall determine the value of each recreational

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1 vehicle and truck camper as of the time it is first offered for sale as
 2 a new recreational vehicle or truck camper in Indiana. The bureau
 3 shall adopt rules under IC 4-22-2 for determining the value of
 4 recreational vehicles and truck campers by using:

5 (1) the factory advertised delivered price or the port of entry
 6 price; or

7 (2) any other information available.

8 Sec. 12. After determining the value of a recreational vehicle or
 9 truck camper under section 11 of this chapter, the bureau shall
 10 classify every recreational vehicle and truck camper in its proper
 11 class according to the following classification plan:

12	Class	I	less than \$ 2,250	
13	Class	II	at least \$ 2,250	but less than \$ 4,000
14	Class	III	at least \$ 4,000	but less than \$ 7,000
15	Class	IV	at least \$ 7,000	but less than \$10,000
16	Class	V	at least \$10,000	but less than \$15,000
17	Class	VI	at least \$15,000	but less than \$22,000
18	Class	VII	at least \$22,000	but less than \$30,000
19	Class	VIII	at least \$30,000	but less than \$42,500
20	Class	IX	at least \$42,500	but less than \$50,000
21	Class	X	at least \$50,000	but less than \$60,000
22	Class	XI	at least \$60,000	but less than \$70,000
23	Class	XII	at least \$70,000	but less than \$80,000
24	Class	XIII	at least \$80,000	but less than \$90,000
25	Class	XIV	at least \$90,000	but less than \$100,000
26	Class	XV	at least \$100,000	but less than \$150,000
27	Class	XVI	at least \$150,000	but less than \$200,000
28	Class	XVII	at least \$200,000	

29 Sec. 13. (a) The amount of tax imposed by this chapter must be
 30 based on the classification of the recreational vehicle or truck
 31 camper under section 12 of this chapter and on the age of the
 32 recreational vehicle or truck camper under the schedule set out in
 33 subsection (c).

34 (b) If a person who owns a recreational vehicle or truck camper
 35 is entitled to an ad valorem property tax assessed valuation
 36 deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or
 37 IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter
 38 and any part of the deduction is unused after allowance of the
 39 deduction on real property and personal property owned by the
 40 person, the person is entitled to a credit that reduces the annual tax
 41 imposed by this chapter. The amount of the credit is determined by
 42 multiplying the amount of the unused deduction by three (3) and

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1 dividing the result by one hundred (100). The county auditor shall,
 2 upon request, furnish a certified statement to the person verifying
 3 the credit allowable under this section. The statement shall be
 4 presented to and retained by the bureau to support the credit.

5 (c) The tax schedule for each class of recreational vehicles and
 6 truck campers is as follows:

7	Year of					
8	Manufacture	I	II	III	IV	V
9	1st	\$15	\$36	\$50	\$59	\$103
10	2nd	12	31	43	51	91
11	3rd	12	26	35	41	75
12	4th	12	20	28	38	62
13	5th	12	15	20	34	53
14	6th	12	12	15	26	41
15	7th	12	12	12	16	32
16	8th	12	12	12	13	21
17	9th	12	12	12	12	13
18	10th	12	12	12	12	12
19	and thereafter					
20	Year of					
21	Manufacture	VI	VII	VIII		
22	1st	\$164	\$241	\$346		
23	2nd	148	212	302		
24	3rd	131	185	261		
25	4th	110	161	223		
26	5th	89	131	191		
27	6th	68	108	155		
28	7th	53	86	126		
29	8th	36	71	97		
30	9th	23	35	48		
31	10th	12	12	17		
32	and thereafter					
33	Year of					
34	Manufacture	IX	X	XI	XII	
35	1st	\$470	\$667	\$879	\$1,045	
36	2nd	412	572	763	907	
37	3rd	360	507	658	782	
38	4th	307	407	574	682	
39	5th	253	341	489	581	
40	6th	204	279	400	475	
41	7th	163	224	317	377	
42	8th	116	154	214	254	

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1	9th	55	70	104	123
2	10th	25	33	46	55
3	and thereafter				
4	Year of				
5	Manufacture	XIII	XIV	XV	XVI XVII
6	1st	\$1,235	\$1,425	\$1,615	\$1,805 \$2,375
7	2nd	1,072	1,236	1,401	1,566 2,060
8	3rd	924	1,066	1,208	1,350 1,777
9	4th	806	929	1,053	1,177 1,549
10	5th	687	793	898	1,004 1,321
11	6th	562	648	734	821 1,080
12	7th	445	514	582	651 856
13	8th	300	346	392	439 577
14	9th	146	168	190	213 280
15	10th	64	74	84	94 123
16	and thereafter.				

17 (d) Each recreational vehicle or truck camper shall be taxed as
 18 a recreational vehicle or truck camper in its first year of
 19 manufacture throughout the calendar year in which a recreational
 20 vehicle or truck camper of that make and model is first offered for
 21 sale in Indiana. However, a recreational vehicle or truck camper
 22 of a make and model first offered for sale in Indiana after August
 23 1 of any year continues to be taxed as a recreational vehicle or
 24 truck camper in its first year of manufacture until the end of the
 25 calendar year following the year in which it is first offered for sale.
 26 Thereafter, the recreational vehicle or truck camper shall be
 27 considered to have aged one (1) year as of January 1 of each year.

28 Sec. 14. (a) Except as provided in this chapter, the tax imposed
 29 on a recreational vehicle under this chapter is payable for each
 30 registration year by the owner in respect to a recreational vehicle
 31 required to be registered for the registration year as provided in
 32 the state motor vehicle laws. Except as provided in section 15 of
 33 this chapter, the tax is due on or before the regular annual
 34 registration date in each year on or before which the owner is
 35 required under the state motor vehicle registration laws to register
 36 vehicles, and the tax shall be paid to the bureau at the time the
 37 recreational vehicle is registered by the owner as provided in the
 38 state motor vehicle registration laws. A recreational vehicle subject
 39 to taxation under this chapter shall be registered by the owner as
 40 being taxable in the county of the owner's residence. The payment
 41 of the tax imposed by this chapter is a condition to the right to
 42 register or reregister the recreational vehicle and is in addition to

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1 all other conditions prescribed by law.

2 (b) The tax imposed on a truck camper under this chapter is due
3 on or before the regular annual registration date in each year on
4 or before which the owner is required under the state motor
5 vehicle registration laws to register vehicles. The tax on the truck
6 camper must be paid to the bureau. A truck camper subject to
7 taxation under this chapter is taxable in the county of the owner's
8 residence.

9 (c) A voucher from the department of state revenue showing
10 payment of the tax imposed by this chapter may be accepted by the
11 bureau instead of a payment under subsection (a).

12 Sec. 15. (a) This section applies only to a recreational vehicle.

13 (b) In respect to a recreational vehicle that has been acquired,
14 has been brought into Indiana, or for any other reason becomes
15 subject to registration after the regular annual registration date in
16 the year on or before which the owner of the recreational vehicle
17 is required under the state motor vehicle registration laws to
18 register vehicles, the tax imposed by this chapter is due and
19 payable at the time the recreational vehicle is acquired, is brought
20 into Indiana, or otherwise becomes subject to registration. The
21 amount of tax to be paid by the owner for the remainder of the
22 year shall be reduced by ten percent (10%) for each full calendar
23 month that has elapsed since the regular annual registration date
24 in the year fixed by the state motor vehicle registration laws for
25 annual registration by the owner. The tax shall be paid at the time
26 of the registration of the recreational vehicle.

27 (c) If a recreational vehicle is acquired, is brought into Indiana,
28 or for any other reason becomes subject to registration after
29 January 1 of any year, the owner may pay the applicable
30 registration fee on the recreational vehicle as provided in the state
31 motor vehicle registration laws and may pay any excise tax due on
32 the recreational vehicle for the remainder of the annual
33 registration year and simultaneously register the recreational
34 vehicle and pay the applicable registration fee and the excise tax
35 due for the next succeeding annual registration year.

36 (d) Except as provided in subsection (g), a reduction in the
37 applicable annual excise tax may not be allowed to an Indiana
38 resident applicant upon registration of a recreational vehicle that
39 was owned by the applicant on or before the applicant's annual
40 registration period. A recreational vehicle that is owned by an
41 Indiana resident applicant and was located in and registered for
42 use in another state during the same calendar year is entitled to the

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same reduction when registered in Indiana.

(e) The owner of a recreational vehicle who sells the recreational vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the recreational vehicle; minus
- (2) ten percent (10%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund and transfer the amount of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(f) Subject to the requirements of subsection (h), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ten percent (10%) of the tax paid for each full calendar month remaining in the registrant's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of the recreational vehicle's destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of

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1 damages suffered by the recreational vehicle exceeds the
2 recreational vehicle's fair market value.

3 (g) If the name of the owner of a recreational vehicle is legally
4 changed and the change has caused a change in the owner's annual
5 registration date, the excise tax liability of the owner shall be
6 adjusted as follows:

7 (1) If the name change requires the owner to register sooner
8 than the owner would have been required to register if there
9 had been no name change, the owner is, at the time the name
10 change is reported, entitled to a refund from the county
11 treasurer in the amount of the product of:

12 (A) ten percent (10%) of the owner's last preceding annual
13 excise tax liability; multiplied by

14 (B) the number of full calendar months beginning after the
15 owner's new regular annual registration month and ending
16 before the next succeeding regular annual registration
17 month in which the owner would have been required to
18 register if there had been no name change.

19 (2) If the name change requires the owner to register later
20 than the owner would have been required to register if there
21 had been no name change, the recreational vehicle is subject
22 to excise tax for the period beginning after the month in which
23 the owner would have been required to register if there had
24 been no name change and ending before the owner's new
25 regular annual registration month in the amount of the
26 product of:

27 (A) ten percent (10%) of the owner's excise tax liability
28 computed as of the time the owner would have been
29 required to register if there had been no name change;
30 multiplied by

31 (B) the number of full calendar months beginning after the
32 month in which the owner would have been required to
33 register if there had been no name change and ending
34 before the owner's new regular annual registration month.

35 (h) To claim a refund under subsection (f) for a recreational
36 vehicle that is destroyed, the owner of the recreational vehicle must
37 present to the bureau a valid registration for the recreational
38 vehicle within ninety (90) days after the date that the recreational
39 vehicle was destroyed. The bureau shall then determine the amount
40 of the refund that the owner is entitled to receive.

41 Sec. 16. (a) This section applies only to a truck camper.

42 (b) In respect to a truck camper that has been acquired, has

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1 **been brought into Indiana, or for any other reason becomes subject**
 2 **to taxation after the regular annual registration date in the year on**
 3 **or before which the owner of the truck camper is required under**
 4 **the state motor vehicle registration laws to register vehicles, the tax**
 5 **imposed by this chapter is due and payable at the time the truck**
 6 **camper is acquired, is brought into Indiana, or otherwise becomes**
 7 **subject to taxation under this chapter. The amount of tax to be**
 8 **paid by the owner for the remainder of the year shall be reduced**
 9 **by ten percent (10%) for each full calendar month that has elapsed**
 10 **since the regular annual registration date in the year fixed by the**
 11 **state motor vehicle registration laws for annual registration by the**
 12 **owner. The tax shall be paid within thirty (30) days after the date**
 13 **on which the truck camper is acquired, is brought into Indiana, or**
 14 **otherwise becomes subject to taxation under this chapter.**

15 **(c) If a truck camper is acquired, is brought into Indiana, or for**
 16 **any other reason becomes subject to taxation under this chapter**
 17 **after January 1 of any year, the owner may pay any excise tax due**
 18 **on the truck camper for the remainder of the annual registration**
 19 **year and simultaneously pay the excise tax due for the next**
 20 **succeeding annual registration year.**

21 **(d) The owner of a truck camper who sells the truck camper in**
 22 **a year in which the owner has paid the tax imposed by this chapter**
 23 **shall receive a credit equal to the remainder of:**

- 24 **(1) the tax paid for the truck camper; reduced by**
- 25 **(2) ten percent (10%) for each full or partial calendar month**
 26 **that has elapsed in the owner's annual registration year**
 27 **before the date of the sale.**

28 **The credit shall be applied to the tax due on any other truck**
 29 **camper acquired by the owner in the owner's annual registration**
 30 **year. If the credit is not fully used and the amount of the credit**
 31 **remaining is at least four dollars (\$4), the owner is entitled to a**
 32 **refund in the amount of the unused credit. The owner must pay a**
 33 **fee of three dollars (\$3) to the bureau to cover the costs of**
 34 **providing the refund, which may be deducted from the refund. The**
 35 **bureau shall issue the refund and transfer the amount of the fee to**
 36 **the bureau of motor vehicles commission to cover the commission's**
 37 **costs in processing the refund. To claim the credit and refund**
 38 **provided by this subsection, the owner of the truck camper must**
 39 **present to the bureau proof of sale of the truck camper.**

40 **(e) Subject to the requirements of subsection (g), if a truck**
 41 **camper is destroyed in a year in which the owner has paid the tax**
 42 **imposed by this chapter and the truck camper is not replaced by a**

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1 replacement truck camper for which a credit is issued under this
2 section, the owner is entitled to a refund in an amount equal to ten
3 percent (10%) of the tax paid for each full calendar month
4 remaining in the owner's annual registration year after the date of
5 destruction, but only upon presentation or return to the bureau of
6 the following:

- 7 (1) A request for refund on a form furnished by the bureau.
- 8 (2) A statement of proof of the truck camper's destruction on
9 an affidavit furnished by the bureau.

10 However, the refund may not exceed ninety percent (90%) of the
11 tax paid on the destroyed truck camper. The amount shall be
12 refunded by a warrant issued by the auditor of the county that
13 received the excise tax revenue and shall be paid out of the special
14 account created under section 21 of this chapter for settlement of
15 the excise tax collections. For purposes of this subsection, a truck
16 camper is considered destroyed if the cost of repair of damages
17 suffered by the truck camper exceeds the truck camper's fair
18 market value.

19 (f) If the name of the owner of a truck camper is legally changed
20 and the change has caused a change in the owner's annual
21 registration date, the excise tax liability of the owner shall be
22 adjusted as follows:

23 (1) If the name change requires the owner to register a motor
24 vehicle sooner than the owner would have been required to
25 register if there had been no name change, the owner is, at the
26 time the name change is reported, entitled to a refund from
27 the county treasurer in the amount of the product of:

28 (A) ten percent (10%) of the owner's last preceding annual
29 excise tax liability; multiplied by

30 (B) the number of full calendar months beginning after the
31 owner's new regular annual registration month and ending
32 before the next succeeding regular annual registration
33 month in which the owner would have been required to
34 register if there had been no name change.

35 (2) If the name change requires the owner to register a motor
36 vehicle later than the owner would have been required to
37 register if there had been no name change, the truck camper
38 is subject to excise tax for the period beginning after the
39 month in which the owner would have been required to
40 register if there had been no name change and ending before
41 the owner's new regular annual registration month in the
42 amount of the product of:

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1 (A) ten percent (10%) of the owner's excise tax liability
 2 computed as of the time the owner would have been
 3 required to register a motor vehicle if there had been no
 4 name change; multiplied by
 5 (B) the number of full calendar months beginning after the
 6 month in which the owner would have been required to
 7 register a motor vehicle if there had been no name change
 8 and ending before the owner's new regular annual
 9 registration month.

10 (g) To claim a refund under subsection (e) for a truck camper
 11 that is destroyed, the owner of the truck camper must present to
 12 the bureau a valid receipt for the excise tax paid under this chapter
 13 on the truck camper within ninety (90) days after the date that the
 14 truck camper was destroyed. The bureau shall then determine the
 15 amount of the refund that the owner is entitled to receive.

16 Sec. 17. (a) This section applies only to a recreational vehicle.

17 (b) The owner of a recreational vehicle registered with the
 18 bureau is entitled to a refund of taxes paid under this chapter if,
 19 after the owner's regular registration date, the owner:

- 20 (1) registers the recreational vehicle for use in another state;
- 21 and
- 22 (2) pays tax for use of the recreational vehicle to another state
 23 for the same period for which the tax was paid under this
 24 chapter.

25 (c) The refund provided under subsection (b) is equal to:

- 26 (1) the annual license excise tax paid for use of the
 27 recreational vehicle by the owner of the vehicle for the year;
 28 minus
- 29 (2) ten percent (10%) of the annual license excise tax paid for
 30 use of the recreational vehicle for each full or partial calendar
 31 month beginning after the date the annual license excise tax
 32 was due and ending before the date the owner registered the
 33 recreational vehicle for use in another state.

34 (d) To claim the refund provided by this section, the owner of
 35 the recreational vehicle must provide the bureau with:

- 36 (1) a request for a refund on a form furnished by the bureau;
- 37 and
- 38 (2) proof that a tax described in subsection (b)(2) was paid.

39 Sec. 18. (a) This section applies only to a truck camper.

40 (b) The owner of a truck camper is entitled to a refund of taxes
 41 paid under this chapter if, after the owner's regular vehicle
 42 registration date:

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- 1 (1) the owner moves and registers the truck on which the
- 2 truck camper is installed for use in another state;
- 3 (2) the owner pays tax for use of the truck to another state for
- 4 the same period for which the tax was paid under this
- 5 chapter; and
- 6 (3) the truck camper is located and used in the other state for
- 7 the same period for which the tax was paid under this
- 8 chapter.

- 9 (c) The refund provided under subsection (b) is equal to:
- 10 (1) the annual excise tax paid for use of the truck camper by
- 11 the owner of the truck camper for the year; minus
- 12 (2) ten percent (10%) of the annual excise tax paid for use of
- 13 the truck camper for each full or partial calendar month
- 14 beginning after the date the annual excise tax was due and
- 15 ending before the date the owner registered the truck for use
- 16 in another state.

17 **Sec. 19. (a)** To claim a credit or refund, or both, under this
 18 chapter, a person must provide a sworn statement to the bureau or
 19 to an agent branch of the bureau that the person is entitled to the
 20 credit or refund, or both, claimed by the person.

21 (b) The bureau may inspect records of a person claiming a
 22 credit or refund, or both, under this chapter to determine if a
 23 credit or refund, or both, were properly allowed against the excise
 24 tax imposed on a recreational vehicle or truck camper owned by
 25 the person.

26 (c) If the bureau determines that a credit or refund, or both,
 27 were improperly allowed for a recreational vehicle or truck
 28 camper, the person who claimed the credit or refund, or both, shall
 29 pay the bureau an amount equal to the credit or refund, or both,
 30 improperly allowed to the person plus a penalty of ten percent
 31 (10%) of the credit or refund, or both, improperly allowed. The
 32 amount collected under this subsection equal to the improperly
 33 granted credit or refund shall be paid to the county treasurer of
 34 the county in which the person resides. However, a penalty
 35 collected under this subsection shall be retained by the bureau.

36 **Sec. 20. (a)** The bureau shall include on all registration forms
 37 suitable spaces for the applicant's Social Security number or
 38 federal tax identification number, the amount of the registration
 39 fee, the amount of excise tax, the amount of a credit, if any,
 40 provided under section 13 of this chapter, and the total amount of
 41 payment due on account of the applicable registration fees and
 42 excise taxes upon the registration of the recreational vehicle. The

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1 forms must include spaces for showing the county, city or town,
2 township, and address where the owner resides.

3 (b) The bureau shall list on all registration forms for
4 recreational vehicles the amount of the registration fees and taxes
5 due. In addition, the bureau shall prepare by December 1 of each
6 year a schedule showing the excise tax payable on each make and
7 model of recreational vehicle or truck camper.

8 Sec. 21. (a) The bureau, in the administration and collection of
9 the tax imposed by this chapter, may use the services and facilities
10 of license branches operated under IC 9-16 in the bureau's
11 administration of the state motor vehicle registration laws. The
12 license branches may be used in the manner and to the extent the
13 bureau considers necessary and proper to implement the
14 administration and collection of the excise tax imposed under this
15 chapter. However, if the bureau uses the license branches in the
16 collection of excise taxes, the following apply:

17 (1) The excise taxes collected by each license branch, less any
18 refunds made by the license branch, shall be deposited daily
19 by the license branch in a separate account in a depository
20 designated by the state board of finance. The county treasurer
21 of the county for which the collections are due may withdraw
22 funds from the account at least two (2) times each week. The
23 county treasurer is responsible for the safekeeping and
24 investment of money withdrawn by the county treasurer
25 under this subdivision. Before the eleventh day of the month
26 following the month in which the collections are made, the
27 bureau shall report the:

- 28 (A) excise taxes collected; and
- 29 (B) refunds made;

30 outside the county for which the collections are due and the
31 refunds apply to the county treasurer of the county for which
32 the collections are due and the refunds apply. The bureau
33 shall forward a copy of the excise tax report to the county
34 auditor of the county for which collections are due.

35 (2) A license branch shall each week forward a report to the
36 county auditor of the county for which the collections are due,
37 showing the excise tax collected on each recreational vehicle
38 or truck camper, each refund of tax collected on a
39 recreational vehicle or truck camper, and a copy of each
40 registration certificate for all collections and refunds within
41 the county.

42 (3) Each license branch shall report to the bureau all excise

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taxes collected and refunds made under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches. The bureau may:

(A) self-insure to cover the activities of the license branches; or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) The license branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered for which an excise tax is collected by that branch.

(b) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subsection (c), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(c) This subsection applies only to interest or a penalty collected by the department of state revenue from a person who:

(1) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(2) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund to the credit of the county in which the person resides. The amount shall be reported to the bureau on the first working day following the week of collection.

(d) The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed

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1 to the bureau or charged directly to the bureau's account, the
 2 bureau shall collect from the person using the card an official fee
 3 that may not exceed the highest transaction charge or discount fee
 4 charged to the bureau by bank card or credit card vendors during
 5 the most recent collection period. The fee may be collected
 6 regardless of retail merchant agreements between the bank card
 7 and credit card vendors that may prohibit such a fee. The fee is a
 8 permitted additional charge under IC 24-4.5-3-202.

9 (e) On or before April 1 of each year, the bureau shall provide
 10 to the auditor of state the amount of taxes collected under this
 11 chapter for each county for the preceding year.

12 (f) On or before May 10 and November 10 of each year, the
 13 auditor of state shall distribute to each county one-half (1/2) of:

- 14 (1) the amount of delinquent taxes; and
 - 15 (2) any interest or penalty described in subsection (c);
- 16 that have been credited to the county under this section. There is
 17 appropriated from the state general fund the amount necessary to
 18 make the distributions required by this subsection. The county
 19 auditor shall apportion and distribute the delinquent tax
 20 distributions to the taxing units in the county at the same time and
 21 in the same manner as excise taxes are apportioned and distributed
 22 under section 22 of this chapter.

23 (g) The commissioner of insurance shall prescribe the form of
 24 the bonds or crime insurance policies required by this section.

25 Sec. 22. (a) The bureau shall establish procedures necessary for
 26 the collection and proper accounting of the tax imposed by this
 27 chapter. The necessary forms and records are subject to approval
 28 by the state board of accounts.

29 (b) The county treasurer, upon receiving the excise tax
 30 collections, shall place the collections into a separate account for
 31 settlement at the same time as property taxes are accounted for
 32 and settled in June and December of each year, with the right and
 33 duty of the county treasurer and county auditor to make advances
 34 before the time of final settlement of property taxes in the same
 35 manner as provided in IC 5-13-6-3.

36 (c) The county auditor shall determine the total amount of
 37 excise taxes collected for each taxing unit in the county, and the
 38 amount collected shall be apportioned and distributed among the
 39 respective funds of each taxing unit in the same manner and at the
 40 same time as property taxes are apportioned and distributed.

41 (d) The determination under subsection (c) shall be made from
 42 copies of vehicle registration forms and receipts for excise taxes

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1 paid on truck campers furnished by the bureau. Before the
 2 determination, the county assessor shall, from copies of
 3 registration forms and receipts for excise taxes paid on truck
 4 campers, verify information pertaining to legal residence of
 5 persons owning taxable vehicles and truck campers from the
 6 county assessor's records, to the extent the verification can be
 7 made. The county assessor shall further identify and verify from
 8 the assessor's records the taxing units within which the persons
 9 reside.

10 (e) Verifications shall be completed not later than thirty (30)
 11 days after receipt of vehicle registration forms and receipts for
 12 excise taxes paid on truck campers by the county assessor. The
 13 county assessor shall certify the information to the county auditor
 14 for the county auditor's use when the information is checked and
 15 completed.

16 Sec. 23. The county auditor shall, from the copies furnished by
 17 the bureau of the vehicle registration forms and receipts for excise
 18 taxes paid on truck campers, verify and determine the total
 19 amount of excise taxes collected for each taxing unit in the county.
 20 The bureau shall verify the collections reported by the branches
 21 and provide the county auditor adequate and accurate audit
 22 information, registration form information, receipts for excise
 23 taxes paid on truck campers, records, and materials to support the
 24 proper assessment, collection, and refund of excise taxes.

25 Sec. 24. The county auditor shall, not later than August 1 of a
 26 year, furnish to the proper officer of each political subdivision an
 27 estimate of the money to be distributed to the taxing units under
 28 this chapter during the next calendar year. The budget of each
 29 political subdivision must show the estimated amounts to be
 30 received for each fund for which a property tax levy is proposed.

31 Sec. 25. (a) An owner of a recreational vehicle who knowingly
 32 registers the recreational vehicle without paying the tax required
 33 by this chapter commits a Class B misdemeanor.

34 (b) An employee of the bureau or a branch manager or an
 35 employee of a license branch office who recklessly issues a
 36 registration on any recreational vehicle without collecting the tax
 37 required to be collected with the registration under this chapter
 38 commits a Class B misdemeanor.

39 Sec. 26. The registration of a recreational vehicle registered
 40 without payment of the tax imposed by this chapter is void, and the
 41 bureau shall take possession of the registration certificate, license
 42 plate, and other evidence of registration until the owner pays the

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delinquent taxes and an additional fee of ten dollars (\$10) to compensate the bureau for performing the additional duties.

Sec. 27. In the administration and collection of the taxes imposed by this chapter, the bureau may contract with a collection agency to collect and receive property taxes on behalf of the county treasurer and receive and collect on behalf of the bureau the taxes imposed by this chapter and the registration fees and charges as the bureau directs. A collection agency shall comply with the requirements concerning the collection of property taxes on behalf of county treasurers and other requirements, including the posting of a bond, as may be established by the bureau.

Sec. 28. (a) The tax imposed by this chapter is equal to an average property tax rate of three dollars (\$3) on each one hundred dollars (\$100) of taxable value.

(b) For purposes of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, recreational vehicles and truck campers subject to the tax under this chapter are considered to be taxable property within each political or municipal corporation where the owner resides.

(c) The assessed valuation of recreational vehicles and truck campers subject to the tax under this chapter shall be determined by multiplying the amount of the tax by one hundred (100) and dividing the result by three (3).

Sec. 29. In the administration and collection of the tax imposed by this chapter, the bureau may coordinate and consolidate the collection of the taxes from each taxpayer as imposed on all recreational vehicles and truck campers owned by the taxpayer following procedures the bureau considers reasonable and feasible, including the revocation of all registrations of recreational vehicles by an owner if the owner willfully fails and refuses to pay the tax imposed by this chapter. Upon a revocation of registration, the bureau shall notify the department of state revenue of the name and address of the taxpayer.

Sec. 30. There is annually appropriated from the state general fund to the bureau a sum sufficient to defray the expenses incurred by the bureau in the administration of the tax provisions of this chapter. Only those expenses that would not be incurred in the administration of the state motor vehicle registration laws shall be paid out of the state general fund. The budget agency shall approve all funds paid from the state general fund as required in this section.

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1 SECTION 3. IC 6-8.1-1-1 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. "Listed taxes"
 3 or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through
 4 IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat
 5 wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1) (repealed);
 6 the utility receipts tax (IC 6-2.3); the state gross retail and use taxes
 7 (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net
 8 income tax (IC 6-3-8) (repealed); the county adjusted gross income tax
 9 (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county
 10 economic development income tax (IC 6-3.5-7); the municipal option
 11 income tax (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the
 12 financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the
 13 alternative fuel permit fee (IC 6-6-2.1); the special fuel tax
 14 (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax
 15 collected under a reciprocal agreement under IC 6-8.1-3; the motor
 16 vehicle excise tax (IC 6-6-5); **the excise tax imposed on recreational**
 17 **vehicles and truck campers (IC 6-6-5.1)**; the commercial vehicle
 18 excise tax (IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6);
 19 the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor
 20 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider
 21 excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the
 22 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
 23 (IC 6-9); the various county food and beverage taxes (IC 6-9); the
 24 county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
 25 (IC 16-44-2); the emergency and hazardous chemical inventory form
 26 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
 27 and IC 9-30); the fees and penalties assessed for overweight vehicles
 28 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
 29 the solid waste management fee (IC 13-20-22); and any other tax or fee
 30 that the department is required to collect or administer.

31 SECTION 4. IC 6-8.1-5-2 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2. (a) Except as
 33 otherwise provided in this section, the department may not issue a
 34 proposed assessment under section 1 of this chapter more than three (3)
 35 years after the latest of the date the return is filed, or any of the
 36 following:

- 37 (1) the due date of the return; or
- 38 (2) in the case of a return filed for the state gross retail or use tax,
 39 the gasoline tax, the special fuel tax, the motor carrier fuel tax, the
 40 oil inspection fee, or the petroleum severance tax, the end of the
 41 calendar year which contains the taxable period for which the
 42 return is filed.

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

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

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

21 **(e) In the case of the excise tax imposed on recreational vehicles**
22 **and truck campers under IC 6-6-5.1, the tax shall be assessed as**
23 **provided in IC 6-6-5.1 and shall include the penalties and interest**
24 **due on all listed taxes not paid by the due date. A person who fails**
25 **to properly register a recreational vehicle as required by IC 9-18**
26 **and pay the tax due under IC 6-6-5.1 is considered to have failed to**
27 **file a return for purposes of this article. A person who fails to pay**
28 **the tax due under IC 6-6-5.1 on a truck camper is considered to**
29 **have failed to file a return for purposes of this article.**

30 ~~(f)~~ (f) If a person files a fraudulent, unsigned, or substantially blank
31 return, or if a person does not file a return, there is no time limit within
32 which the department must issue its proposed assessment.

33 ~~(g)~~ (g) If, before the end of the time within which the department
34 may make an assessment, the department and the person agree to
35 extend that assessment time period, the period may be extended
36 according to the terms of a written agreement signed by both the
37 department and the person. The agreement must contain:

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

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

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

8 SECTION 5. IC 6-8.1-7-1 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) This
 10 subsection does not apply to the disclosure of information concerning
 11 a conviction on a tax evasion charge. Unless in accordance with a
 12 judicial order or as otherwise provided in this chapter, the department,
 13 its employees, former employees, counsel, agents, or any other person
 14 may not divulge the amount of tax paid by any taxpayer, terms of a
 15 settlement agreement executed between a taxpayer and the department,
 16 investigation records, investigation reports, or any other information
 17 disclosed by the reports filed under the provisions of the law relating
 18 to any of the listed taxes, including required information derived from
 19 a federal return, except to:

- 20 (1) members and employees of the department;
- 21 (2) the governor;
- 22 (3) the attorney general or any other legal representative of the
 23 state in any action in respect to the amount of tax due under the
 24 provisions of the law relating to any of the listed taxes; or
- 25 (4) any authorized officers of the United States;

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

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

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

36 (c) The information described in subsection (a) relating to a person
 37 on public welfare or a person who has made application for public
 38 welfare may be revealed to the director of the division of family and
 39 children, and to any county director of family and children located in
 40 Indiana, upon receipt of a written request from either director for the
 41 information. The information shall be treated as confidential by the
 42 directors. In addition, the information described in subsection (a)

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1 relating to a person who has been designated as an absent parent by the
2 state Title IV-D agency shall be made available to the state Title IV-D
3 agency upon request. The information shall be subject to the
4 information safeguarding provisions of the state and federal Title IV-D
5 programs.

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

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

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

- 27 (1) the state agency shows an official need for the information;
- 28 and
- 29 (2) the administrative head of the state agency agrees that any
- 30 information released will be kept confidential and will be used
- 31 solely for official purposes.

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

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

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

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1 (j) All information relating to the delinquency or evasion of
2 commercial vehicle excise taxes payable to the bureau of motor
3 vehicles in Indiana may be disclosed to the bureau and may be
4 disclosed to another state, if the information is disclosed for the
5 purpose of the enforcement and collection of the taxes imposed by
6 IC 6-6-5.5.

7 (k) All information relating to the delinquency or evasion of
8 commercial vehicle excise taxes payable under the International
9 Registration Plan may be disclosed to another state, if the information
10 is disclosed for the purpose of the enforcement and collection of the
11 taxes imposed by IC 6-6-5.5.

12 **(l) All information relating to the delinquency or evasion of the**
13 **excise taxes imposed on recreational vehicles and truck campers**
14 **that are payable to the bureau of motor vehicles in Indiana may be**
15 **disclosed to the bureau and may be disclosed to another state, if the**
16 **information is disclosed for the purpose of the enforcement and**
17 **collection of the taxes imposed by IC 6-6-5.1.**

18 ~~(m)~~ **(m)** This section does not apply to:
19 (1) the beer excise tax (IC 7.1-4-2);
20 (2) the liquor excise tax (IC 7.1-4-3);
21 (3) the wine excise tax (IC 7.1-4-4);
22 (4) the hard cider excise tax (IC 7.1-4-4.5);
23 (5) the malt excise tax (IC 7.1-4-5);
24 (6) the motor vehicle excise tax (IC 6-6-5);
25 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
26 (8) the fees under IC 13-23.

27 ~~(m)~~ **(n)** The name and business address of retail merchants within
28 each county that sell tobacco products may be released to the division
29 of mental health and addiction and the alcohol and tobacco commission
30 solely for the purpose of the list prepared under ~~IC 6-2.5-6-14.~~
31 **IC 6-2.5-6-14.2.**

32 SECTION 6. IC 6-8.1-9-1 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) If a person
34 has paid more tax than the person determines is legally due for a
35 particular taxable period, the person may file a claim for a refund with
36 the department. Except as provided in subsections (f) and (g), in order
37 to obtain the refund, the person must file the claim with the department
38 within three (3) years after the latter of the following:

- 39 (1) The due date of the return.
40 (2) The date of payment.
41 For purposes of this section, the due date for a return filed for the state
42 gross retail or use tax, the gasoline tax, the special fuel tax, the motor

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1 carrier fuel tax, the oil inspection fee, or the petroleum severance tax
2 is the end of the calendar year which contains the taxable period for
3 which the return is filed. The claim must set forth the amount of the
4 refund to which the person is entitled and the reasons that the person
5 is entitled to the refund.

6 (b) When the department receives a claim for refund, the
7 department shall consider the claim for refund and may hold a hearing
8 on the claim for refund to obtain and consider additional evidence.
9 After considering the claim and all evidence relevant to the claim, the
10 department shall issue a decision on the claim, stating the part, if any,
11 of the refund allowed and containing a statement of the reasons for any
12 part of the refund that is denied. The department shall mail a copy of
13 the decision to the person who filed the claim. If the department allows
14 the full amount of the refund claim, a warrant for the payment of the
15 claim is sufficient notice of the decision.

16 (c) If the person disagrees with any part of the department's
17 decision, the person may appeal the decision, regardless of whether or
18 not ~~he~~ **the person** protested the tax payment or whether or not the
19 person has accepted a refund. The person must file the appeal with the
20 tax court. The tax court does not have jurisdiction to hear a refund
21 appeal suit, if:

22 (1) the appeal is filed more than three (3) years after the date the
23 claim for refund was filed with the department;

24 (2) the appeal is filed more than ninety (90) days after the date the
25 department mails the decision of denial to the person; or

26 (3) the appeal is filed both before the decision is issued and
27 before the one hundred eighty-first day after the date the person
28 files the claim for refund with the department.

29 (d) The tax court shall hear the appeal de novo and without a jury,
30 and after the hearing may order or deny any part of the appealed
31 refund. The court may assess the court costs in any manner that it feels
32 is equitable. The court may enjoin the collection of any of the listed
33 taxes under IC 33-26-6-2. The court may also allow a refund of taxes,
34 interest, and penalties that have been paid to and collected by the
35 department.

36 (e) With respect to the motor vehicle excise tax, this section applies
37 only to penalties and interest paid on assessments of the motor vehicle
38 excise tax. Any other overpayment of the motor vehicle excise tax is
39 subject to IC 6-6-5.

40 (f) If a taxpayer's federal income tax liability for a taxable year is
41 modified by the Internal Revenue Service, and the modification would
42 result in a reduction of the tax legally due, the due date by which the

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1 taxpayer must file a claim for refund with the department is the later of:

- 2 (1) the date determined under subsection (a); or
 3 (2) the date that is six (6) months after the date on which the
 4 taxpayer is notified of the modification by the Internal Revenue
 5 Service.

6 (g) If an agreement to extend the assessment time period is entered
 7 into under ~~IC 6-8.1-5-2(e)~~, **IC 6-8.1-5-2(g)**, the period during which a
 8 person may file a claim for a refund under subsection (a) is extended
 9 to the same date to which the assessment time period is extended.

10 SECTION 7. IC 6-8.1-10-1 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) If a person
 12 fails to file a return for any of the listed taxes, fails to pay the full
 13 amount of tax shown on ~~his~~ **the person's** return by the due date for the
 14 return or the payment, or incurs a deficiency upon a determination by
 15 the department, the person is subject to interest on the nonpayment.

16 (b) The interest for a failure described in subsection (a) is the
 17 adjusted rate established by the commissioner under subsection (c),
 18 from the due date for payment. The interest applies to:

- 19 (1) the full amount of the unpaid tax due if the person failed to
 20 file the return;
 21 (2) the amount of the tax that is not paid, if the person filed the
 22 return but failed to pay the full amount of tax shown on the return;
 23 or
 24 (3) the amount of the deficiency.

25 (c) The commissioner shall establish an adjusted rate of interest for
 26 a failure described in subsection (a) and for an excess tax payment on
 27 or before November 1 of each year. For purposes of subsection (b), the
 28 adjusted rate of interest shall be the percentage rounded to the nearest
 29 whole number that equals two (2) percentage points above the average
 30 investment yield on state money for the state's previous fiscal year,
 31 excluding pension fund investments, as published in the auditor of
 32 state's comprehensive annual financial report. For purposes of
 33 IC 6-8.1-9-2(c), the adjusted rate of interest for an excess tax payment
 34 is the percentage rounded to the nearest whole number that equals the
 35 average investment yield on state money for the state's previous fiscal
 36 year, excluding pension fund investments, as published in the auditor
 37 of state's comprehensive annual financial report. The adjusted rates of
 38 interest established under this subsection shall take effect on January
 39 1 of the immediately succeeding year.

40 (d) For purposes of this section, the filing of a substantially blank or
 41 unsigned return does not constitute a return.

42 (e) Except as provided by ~~IC 6-8.1-5-2(e)(2)~~, **IC 6-8.1-5-2**, the

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1 department may not waive the interest imposed under this section.

2 (f) Subsections (a) through (c) do not apply to a motor carrier fuel
3 tax return.

4 SECTION 8. IC 6-8.1-10-4 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 4. (a) If a person
6 fails to file a return or to make a full tax payment with that return with
7 the fraudulent intent of evading the tax, the person is subject to a
8 penalty.

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

- 12 (1) the full amount of the tax, if the person failed to file a return;
13 or
14 (2) the amount of the tax that is not paid, if the person failed to
15 pay the full amount of the tax.

16 (c) In addition to the civil penalty imposed under this section, a
17 person who knowingly fails to file a return with the department or fails
18 to pay the tax due under IC 6-6-5, **IC 6-6-5.1**, or IC 6-6-5.5 commits a
19 Class A misdemeanor.

20 (d) The penalty imposed under this section is imposed in place of
21 and not in addition to the penalty imposed under section 2.1 of this
22 chapter.

23 SECTION 9. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS
24 [EFFECTIVE JANUARY 1, 2006]: Sec. 4. The commissioner shall
25 appoint and fix, subject to the approval of the governor, the salaries of
26 the deputies, subordinate officers, clerks, and other employees
27 necessary to carry out this title, IC 6-6-5, **IC 6-6-5.1**, IC 6-6-5.5, and
28 IC 6-6-11.

29 SECTION 10. IC 9-17-2-1 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) Within sixty
31 (60) days ~~of~~ **after** becoming an Indiana resident, a person must obtain
32 a certificate of title for all vehicles owned by the person that:

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

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

- 38 (1) are subject to the commercial vehicle excise tax under
39 IC 6-6-5.5;
40 (2) are not subject to proportional registration under the
41 International Registration Plan; and
42 (3) will be operated in Indiana.

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1 **(c) Within sixty (60) days after becoming an Indiana resident,**
2 **a person must obtain a certificate of title for all recreational**
3 **vehicles owned by the person that:**

- 4 **(1) are subject to the excise tax imposed under IC 6-6-5.1; and**
5 **(2) will be operated in Indiana.**

6 ~~(c)~~ **(d)** A person must produce evidence concerning the date on
7 which the person became an Indiana resident.

8 SECTION 11. IC 9-18-2-1 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) Within sixty
10 (60) days ~~of~~ **after** becoming an Indiana resident, a person must register
11 all motor vehicles owned by the person that:

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

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

- 16 (1) are subject to the commercial vehicle excise tax under
17 IC 6-6-5.5;
18 (2) are not subject to proportional registration under the
19 International Registration Plan; and
20 (3) will be operated in Indiana.

21 **(c) Within sixty (60) days after becoming an Indiana resident,**
22 **a person must register all recreational vehicles owned by the**
23 **person that:**

- 24 **(1) are subject to the excise tax imposed under IC 6-6-5.1; and**
25 **(2) will be operated in Indiana.**

26 ~~(c)~~ **(d)** A person must produce evidence concerning the date on
27 which the person became an Indiana resident.

28 ~~(d)~~ **(e)** Except as provided in subsection ~~(c)~~; **(f)**, an Indiana resident
29 must register all motor vehicles operated in Indiana.

30 ~~(e)~~ **(f)** An Indiana resident who has a legal residence in a state that
31 is not contiguous to Indiana may operate a motor vehicle in Indiana for
32 not more than sixty (60) days without registering the motor vehicle in
33 Indiana.

34 ~~(f)~~ **(g)** An Indiana resident who has registered a motor vehicle in
35 Indiana in any previous registration year is not required to register the
36 motor vehicle, is not required to pay motor vehicle excise tax under
37 IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the
38 motor vehicle, and is exempt from property tax on the motor vehicle for
39 any registration year in which:

- 40 (1) the Indiana resident is:
41 (A) an active member of the armed forces of the United States;
42 and

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1 (B) assigned to a duty station outside Indiana; and
 2 (2) the motor vehicle is not operated inside or outside Indiana.
 3 This subsection may not be construed as granting the bureau authority
 4 to require the registration of any vehicle that is not operated in Indiana.
 5 ~~(g)~~ **(h)** When an Indiana resident registers a motor vehicle in
 6 Indiana after the period of exemption described in subsection ~~(f)~~; **(g)**,
 7 the Indiana resident may submit an affidavit that:
 8 (1) states facts demonstrating that the motor vehicle is a motor
 9 vehicle described in subsection ~~(e)~~; **(f)**; and
 10 (2) is signed by the owner of the motor vehicle under penalties of
 11 perjury;
 12 as sufficient proof that the owner of the motor vehicle is not required
 13 to register the motor vehicle during a registration year described in
 14 subsection ~~(f)~~; **(g)**. The commission or bureau may not require the
 15 Indiana resident to pay any civil penalty or any reinstatement or other
 16 fee that is not also charged to other motor vehicles being registered in
 17 the same registration year.
 18 SECTION 12. [EFFECTIVE JANUARY 1, 2006] **(a) The**
 19 **definitions in IC 6-6-5.1, as added by this act, apply throughout this**
 20 **SECTION.**
 21 **(b) IC 6-6-5.1, as added by this act, applies to recreational**
 22 **vehicles registered and truck campers located in Indiana after**
 23 **December 31, 2005.**
 24 **(c) A recreational vehicle or truck camper, except for a**
 25 **recreational vehicle or truck camper held in the inventory of**
 26 **recreational vehicles and truck campers held for sale by a**
 27 **manufacturer, distributor, or dealer in the course of business, may**
 28 **not be assessed as personal property for the purpose of the**
 29 **assessment and levy of personal property taxes after December 31,**
 30 **2005.**
 31 **(d) This subsection applies only to a recreational vehicle or**
 32 **truck camper that is subject to the excise tax imposed by**
 33 **IC 6-6-5.1, as added by this act. A taxpayer is entitled to a credit**
 34 **against the ad valorem property tax imposed on a recreational**
 35 **vehicle or truck camper owned or possessed by the taxpayer that**
 36 **is first due and payable in 2006. The amount of credit equals the**
 37 **total amount of ad valorem property tax on the same recreational**
 38 **vehicle or truck camper that the taxpayer is required to pay on**
 39 **each installment due under IC 6-1.1-22-9 during calendar year**
 40 **2006 to a taxing unit or units that have imposed the property taxes**
 41 **for collection in calendar year 2006 based on a March 1, 2005,**
 42 **assessment.**

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1 **(e) This SECTION expires January 1, 2008.**
2 SECTION 13. [EFFECTIVE JANUARY 1, 2006] (a) The
3 definitions in IC 6-6-5.1, as added by this act, apply throughout this
4 SECTION.
5 **(b) The bureau of motor vehicles shall certify to the department**
6 **of local government finance the amount of excise tax collected**
7 **under IC 6-6-5.1, as added by this act, and distributed to each**
8 **county auditor in calendar year 2006 that is attributable to the tax**
9 **imposed on recreational vehicles and truck campers under**
10 **IC 6-6-5.1, as added by this act.**
11 **(c) Each county auditor shall certify to the department of local**
12 **government finance the amount of excise tax collected under**
13 **IC 6-6-5.1, as added by this act, and distributed to each taxing unit**
14 **in the county in calendar year 2006 that is attributable to the tax**
15 **imposed on recreational vehicles and truck campers under**
16 **IC 6-6-5.1, as added by this act.**
17 **(d) This SECTION expires January 1, 2008.**
18 SECTION 14. [EFFECTIVE JANUARY 1, 2006] (a) For property
19 taxes due and payable in calendar year 2007, the department of
20 local government finance shall make a one (1) time reduction in the
21 maximum ad valorem property tax levy for each taxing unit to
22 account for the removal of assessed value under IC 6-6-5.1, as
23 added by this act, by the amount of excise tax distributed to the
24 unit under IC 6-6-5.1, as added by this act. The reduction applies
25 to all subsequent calendar years.
26 **(b) This SECTION expires January 1, 2008.**

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