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# HOUSE BILL No. 1031

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-11; IC 6-3.5-9; IC 6-8.1.

**Synopsis:** Local option sales tax. Provides that a municipality may levy a local option gross retail tax of 1% of retail sales occurring in the municipality if the office of tourism development certifies the municipality as an outstanding Indiana tourist destination. Provides that a municipality that levies the local option gross retail tax may use the local option gross retail tax revenue for any lawful purpose. Provides that the department of state revenue shall maintain several data bases of local sales tax data associated with the local option gross retail tax, in accordance with the requirements of the Streamlined Sales and Use Tax Agreement.

**Effective:** July 1, 2009.

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January 7, 2009, read first time and referred to Committee on Ways and Means.

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First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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# HOUSE BILL No. 1031



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-2.5-11-2 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. As used in this
- 3 chapter:
- 4 (1) "Agreement" means the Streamlined Sales and Use Tax
- 5 Agreement.
- 6 (2) "Certified automated system" means software certified jointly
- 7 by the states that are signatories to the agreement to calculate the
- 8 tax imposed by each jurisdiction on a transaction, to determine
- 9 the amount of tax to remit to the appropriate state, and to maintain
- 10 a record of the transaction.
- 11 (3) "Certified service provider" means an agent certified jointly by
- 12 the states that are signatories to the agreement to perform all of
- 13 the seller's sales tax functions.
- 14 (4) "Person" means an individual, a trust, an estate, a fiduciary, a
- 15 partnership, a limited liability company, a limited liability
- 16 partnership, a corporation, or any other legal entity.
- 17 (5) "Sales tax" means:



1           (A) the state gross retail tax levied under IC 6-2.5; and  
 2           (B) the local option gross retail tax levied under IC 6-3.5-9.  
 3           (6) "Seller" means any person making sales, leases, or rentals of  
 4           personal property or services.  
 5           (7) "State" means any state of the United States and the District  
 6           of Columbia.  
 7           (8) "Use tax" means the use tax levied under IC 6-2.5.  
 8           SECTION 2. IC 6-2.5-11-13 IS ADDED TO THE INDIANA CODE  
 9           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 10          1, 2009]: **Sec. 13. (a) As used in this section, "local taxing**  
 11          **jurisdiction" means the taxing jurisdiction of a political**  
 12          **subdivision.**  
 13          **(b) As used in this section, "taxing jurisdiction" means the**  
 14          **geographical territory of the state or a political subdivision in**  
 15          **which a sales or use tax is in effect.**  
 16          **(c) The department shall maintain a data base that describes**  
 17          **boundary changes for all local taxing jurisdictions. The data base**  
 18          **must include a description of each change and the effective date of**  
 19          **the change.**  
 20          **(d) The department shall maintain a data base of all sales and**  
 21          **use tax rates for each jurisdiction in Indiana that levies a sales or**  
 22          **use tax. The state and each political subdivision in the data base**  
 23          **must be identified by codes that conform with Federal Information**  
 24          **Processing Standards, as developed by the National Institute of**  
 25          **Standards and Technology.**  
 26          **(e) The department shall maintain a data base that assigns to**  
 27          **each five (5) digit and nine (9) digit ZIP code in Indiana the taxing**  
 28          **jurisdictions within the ZIP code that levy a sales or use tax in the**  
 29          **taxing jurisdiction.**  
 30          **(f) The department shall maintain the data bases described in**  
 31          **subsections (c) through (e) in accordance with the requirements of**  
 32          **the agreement.**  
 33          **(g) The department shall allow sellers and certified service**  
 34          **providers access to the data bases described in subsections (c)**  
 35          **through (e).**  
 36          **(h) The department may contract with a vendor to maintain the**  
 37          **data bases that the department is required to maintain under this**  
 38          **section.**  
 39          SECTION 3. IC 6-2.5-11-14 IS ADDED TO THE INDIANA CODE  
 40          AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 41          1, 2009]: **Sec. 14. (a) Except as provided in subsection (b), a seller**  
 42          **or certified service provider is not liable for the tax, penalties, and**

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1 interest associated with charging and collecting the incorrect  
2 amount of sales or use tax for a retail transaction if:

- 3 (1) the seller or certified service provider has relied on
- 4 erroneous data provided by the department in the data base
- 5 described in section 13(e) of this chapter; and
- 6 (2) the erroneous data provided by the department in the data
- 7 base described in section 13(e) of this chapter is the reason
- 8 that the seller or certified service provider charged and
- 9 collected the incorrect amount of sales or use tax on the retail
- 10 transaction.

11 (b) If the department:

- 12 (1) corrects the errors in the data base described in section
- 13 13(e) of this chapter; and
- 14 (2) provides the seller or certified service provider with notice
- 15 of the corrected data;

16 the relief provided by subsection (a) ceases ten (10) days after the  
17 seller or certified service provider receives the department's notice  
18 of corrected data.

19 SECTION 4. IC 6-3.5-9 IS ADDED TO THE INDIANA CODE AS  
20 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
21 1, 2009]:

22 **Chapter 9. Local Option Gross Retail Tax**

23 **Sec. 1. Except as otherwise provided in this chapter, the**  
24 **definitions contained in:**

- 25 (1) IC 6-2.5-1; and
- 26 (2) IC 36-1-2;

27 apply throughout this chapter.

28 **Sec. 2. As used in this chapter, "adopting municipality" means**  
29 **an eligible municipality that has adopted the local option gross**  
30 **retail tax.**

31 **Sec. 3. As used in this chapter, "eligible municipality" means a**  
32 **municipality certified by the office of tourism development as an**  
33 **outstanding Indiana tourist destination under section 17 of this**  
34 **chapter.**

35 **Sec. 4. As used in this chapter, "gross retail income" has the**  
36 **meaning set forth in IC 6-2.5-1-5, except that the term does not**  
37 **include taxes imposed under IC 6-2.5 or IC 6-9.**

38 **Sec. 5. As used in this chapter, "local option gross retail tax**  
39 **district" of an adopting municipality means the geographic**  
40 **territory in which the local option gross retail tax adopted by the**  
41 **adopting municipality is imposed.**

42 **Sec. 6. (a) Using procedures described in this chapter, the fiscal**

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1 body of an eligible municipality may adopt an ordinance to impose  
2 or rescind the local option gross retail tax in the local option gross  
3 retail tax district of the eligible municipality.

4 (b) Before the fiscal body of an eligible municipality may adopt  
5 an ordinance to impose or rescind a tax under this chapter, the  
6 fiscal body of the eligible municipality must hold a public hearing  
7 on the proposed ordinance. The fiscal body of the eligible  
8 municipality must provide notice to the public in accordance with  
9 IC 5-3-1 of the date, time, and place of the public hearing.

10 (c) An ordinance imposing the local option gross retail tax under  
11 this chapter must specify the date the local option gross retail tax  
12 takes effect. A tax imposed under this chapter must take effect on  
13 the first day of a calendar quarter. A tax imposed under this  
14 chapter may not take effect until at least sixty (60) days after the  
15 date the ordinance imposing the tax is adopted.

16 (d) An ordinance imposing the local option gross retail tax  
17 under this chapter must specify the boundaries of the eligible  
18 municipality on the effective date of the local option gross retail  
19 tax. The boundaries of the eligible municipality on the effective  
20 date of the local option gross retail tax are the initial boundaries of  
21 the local option gross retail tax district of the eligible municipality.

22 Sec. 7. (a) If at any time the boundaries of an adopting  
23 municipality do not coincide with the boundaries of the local option  
24 gross retail tax district of the adopting municipality, the fiscal body  
25 of an adopting municipality may adopt an ordinance to alter the  
26 boundaries of the local option gross retail tax district to coincide  
27 with the boundaries of the adopting municipality.

28 (b) An ordinance adopted under subsection (a) must specify the  
29 date on which the altered boundaries of the local option gross retail  
30 tax district take effect. The altered boundaries of the local option  
31 gross retail tax district must take effect on the first day of a  
32 calendar quarter. The altered boundaries of the local option gross  
33 retail tax district may not take effect until at least sixty (60) days  
34 after the date on which the ordinance is adopted.

35 (c) An ordinance adopted under subsection (a) must specify the  
36 changes to the boundaries of the local option gross retail tax  
37 district of the adopting county.

38 Sec. 8. The fiscal body of an adopting municipality may adopt  
39 an ordinance to rescind the tax. The fiscal body of the adopting  
40 municipality must specify in the ordinance the date the rescission  
41 of the tax takes effect.

42 Sec. 9. (a) If the fiscal body of an eligible municipality adopts an

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1 ordinance under this chapter, the fiscal body of the eligible  
2 municipality shall immediately send a certified copy of the  
3 ordinance to the department.

4 (b) If:

5 (1) the fiscal body of an eligible municipality adopts an  
6 ordinance to impose the local option gross retail tax under  
7 section 6 of this chapter; or

8 (2) the fiscal body of an adopting municipality adopts an  
9 ordinance to change the boundaries of the adopting  
10 municipality's local option gross retail tax district under  
11 section 7 of this chapter;

12 the fiscal body shall immediately transmit information concerning  
13 the boundaries of the local option gross retail tax district to the  
14 department in an electronic format prescribed by the department.

15 Sec. 10. (a) A tax imposed under this chapter by the fiscal body  
16 of an adopting municipality applies only to a retail transaction  
17 that:

- 18 (1) is subject to the state gross retail tax; and
- 19 (2) is sourced to the local option gross retail tax district of the  
20 adopting municipality under the sourcing rules of IC 6-2.5.

21 (b) Subsection (a) applies to a local option gross retail tax  
22 throughout the period of time an ordinance imposing the local  
23 option gross retail tax is in effect. An amendment of the state gross  
24 retail tax applies also to the local option gross retail tax in effect in  
25 an adopting municipality on the date the amendment to the state  
26 gross retail tax becomes effective.

27 Sec. 11. (a) This section applies to a retail transaction that is  
28 subject to the local option gross retail tax.

29 (b) The local option gross retail tax is measured by the gross  
30 retail income received by a retail merchant in a retail unitary  
31 transaction and is imposed at the following rates:

32 LOCAL 33 OPTION 34 GROSS 35 RETAIL TAX	GROSS RETAIL INCOME FROM THE RETAIL UNITARY TRANSACTION	
36 \$ 0	less than	\$0.50
37 \$ 0.01	at least \$0.50 but less than	\$1.50

38 On a retail unitary transaction in which the gross retail income  
39 received by the retail merchant is one dollar and fifty cents (\$1.50)  
40 or more, the local option gross retail tax is one percent (1%) of that  
41 gross retail income.

42 (c) A retail merchant may apply the rounding rule of

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**IC 6-2.5-2-2(b) to the unrounded total of:**

- (1) the state gross retail tax; plus**
  - (2) the local option gross retail tax;**
- that is imposed on a retail transaction.**

**Sec. 12. (a) A person who receives goods or services in a retail transaction that is taxed under this chapter is liable for the tax. The person shall pay the tax to the retail merchant as a separate amount added to the consideration for the goods or services. The retail merchant shall collect the tax as an agent for the state and the county. The tax imposed under this chapter shall be imposed, paid, and collected in the same manner in which the state gross retail tax is imposed, paid, and collected under IC 6-2.5.**

**(b) An eligible municipality that imposes the local option gross retail tax under this chapter is prohibited from conducting an audit of any retail merchant or purchaser for the purpose of determining whether the proper amount of local option gross retail tax has been collected or paid.**

**Sec. 13. (a) A special account within the state general fund shall be established for each adopting municipality that imposes the local option gross retail tax. Revenue collected under this chapter within an adopting municipality shall be deposited in that adopting municipality's account in the state general fund.**

**(b) Income earned on money held in an account under subsection (a) becomes a part of that account.**

**(c) Revenue remaining in an account established under subsection (a) at the end of a fiscal year does not revert to the state general fund.**

**Sec. 14. (a) Revenue derived from the imposition of the local option gross retail tax shall, in the manner prescribed by this section, be distributed to the adopting municipality that imposed it.**

**(b) After the last day of each month, the auditor of state shall distribute the amount specified in subsection (c) to the fiscal officer of each adopting municipality.**

**(c) The amount to be distributed each month to an adopting municipality under this section is the amount accumulated at the end of the month in the adopting municipality's special account established under section 13 of this chapter.**

**(d) The auditor of state may adjust the amount specified in subsection (c) to account for mathematical or clerical errors involving a previous distribution under this section. At the discretion of the auditor of state, an adjustment under this section**

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may be prorated over two (2) or more future distributions under this section.

Sec. 15. An adopting municipality may use local option gross retail tax revenue received in a distribution under section 14 of this chapter for any lawful purpose.

Sec. 16. A municipality may submit an application to the office of tourism development for certification as an outstanding Indiana tourist destination. The application must be made on forms and in the manner prescribed by the office of tourism development.

Sec. 17. (a) The office of tourism development shall establish a program for certifying municipalities as outstanding Indiana tourist destinations.

(b) In determining whether to certify a municipality as an outstanding Indiana tourist destination, the office of tourism development shall consider the following factors:

- (1) The estimated amount of annual revenue generated by tourism in the applicant municipality.
- (2) Natural features of the applicant municipality or its environs.
- (3) Cultural attractions of the applicant municipality.
- (4) Any other distinctive attraction associated with the applicant municipality.

SECTION 5. IC 6-8.1-1-1, AS AMENDED BY P.L.131-2008, SECTION 27, AS AMENDED BY P.L.146-2008, SECTION 358, AND AS AMENDED BY P.L.95-2008, SECTION 15, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); *the type II gambling game excise tax (IC 4-36-9)*; the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county economic development income tax (IC 6-3.5-7); *the municipal option income tax (IC 6-3.5-8)*; a **local option gross retail tax (IC 6-3.5-9)**; the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the

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1 motor vehicle excise tax (IC 6-6-5); the commercial vehicle excise tax  
 2 (IC 6-6-5.5); *the excise tax imposed on recreational vehicles and truck*  
 3 *campers (IC 6-6-5.1)*; the hazardous waste disposal tax (IC 6-6-6.6);  
 4 the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor  
 5 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider  
 6 excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the  
 7 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes  
 8 (IC 6-9); the various food and beverage taxes (IC 6-9); the county  
 9 admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee  
 10 (IC 16-44-2); the emergency and hazardous chemical inventory form  
 11 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3  
 12 and IC 9-30); the fees and penalties assessed for overweight vehicles  
 13 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);  
 14 the solid waste management fee (IC 13-20-22); and any other tax or fee  
 15 that the department is required to collect or administer.

16 SECTION 6. IC 6-8.1-3-7.1 IS AMENDED TO READ AS  
 17 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 7.1. (a) "Fiscal officer"  
 18 has the meaning set forth in IC 36-1-2-7.

19 (b) The department shall enter into an agreement with the fiscal  
 20 officer of an entity that has adopted **a local option gross retail tax**  
 21 **under IC 6-3.5-9**, an innkeeper's tax, a food and beverage tax, or an  
 22 admissions tax under IC 6-9 to furnish the fiscal officer annually with:

- 23 (1) the name of each business collecting the taxes listed in this  
 24 subsection; and
- 25 (2) the amount of money collected from each business.

26 (c) The agreement must provide that the department must provide  
 27 the information in an electronic format that the fiscal officer can use,  
 28 as well as a paper copy.

29 (d) The agreement must include a provision that, unless in  
 30 accordance with a judicial order, the fiscal officer, employees of the  
 31 fiscal officer, former employees of the fiscal officer, counsel of the  
 32 fiscal officer, agents of the fiscal officer, or any other person may not  
 33 divulge the names of the businesses, the amount of taxes paid by the  
 34 businesses, or any other information disclosed to the fiscal officer by  
 35 the department.

36 SECTION 7. IC 6-8.1-7-1, AS AMENDED BY P.L.131-2008,  
 37 SECTION 29, AND AS AMENDED BY P.L.146-2008, SECTION  
 38 359, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) This subsection does not  
 40 apply to the disclosure of information concerning a conviction on a tax  
 41 evasion charge. Unless in accordance with a judicial order or as  
 42 otherwise provided in this chapter, the department, its employees,

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1 former employees, counsel, agents, or any other person may not divulge  
 2 the amount of tax paid by any taxpayer, terms of a settlement  
 3 agreement executed between a taxpayer and the department,  
 4 investigation records, investigation reports, or any other information  
 5 disclosed by the reports filed under the provisions of the law relating  
 6 to any of the listed taxes, including required information derived from  
 7 a federal return, except to:

- 8 (1) members and employees of the department;  
 9 (2) the governor;  
 10 (3) the attorney general or any other legal representative of the  
 11 state in any action in respect to the amount of tax due under the  
 12 provisions of the law relating to any of the listed taxes; or  
 13 (4) any authorized officers of the United States;

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

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

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

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

36 (d) The name, address, Social Security number, and place of  
 37 employment relating to any individual who is delinquent in paying  
 38 educational loans owed to a postsecondary educational institution may  
 39 be revealed to that institution if it provides proof to the department that  
 40 the individual is delinquent in paying for educational loans. This  
 41 information shall be provided free of charge to approved postsecondary  
 42 educational institutions (as defined by IC 21-7-13-6(a)). The

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1 department shall establish fees that all other institutions must pay to the  
 2 department to obtain information under this subsection. However, these  
 3 fees may not exceed the department's administrative costs in providing  
 4 the information to the institution.

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

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

15 (1) the state agency shows an official need for the information;  
 16 and

17 (2) the administrative head of the state agency agrees that any  
 18 information released will be kept confidential and will be used  
 19 solely for official purposes.

20 (g) *The information described in subsection (a) may be revealed*  
 21 *upon the receipt of a written request from the chief law enforcement*  
 22 *officer of a state or local law enforcement agency in Indiana, when it*  
 23 *is agreed that the information is to be confidential and to be used*  
 24 *solely for official purposes.*

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

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

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

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

42 ~~(k)~~ (l) All information relating to the delinquency or evasion of

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1 commercial vehicle excise taxes payable under the International  
2 Registration Plan may be disclosed to another state, if the information  
3 is disclosed for the purpose of the enforcement and collection of the  
4 taxes imposed by IC 6-6-5.5.

5 *(m) All information relating to the delinquency or evasion of the*  
6 *excise taxes imposed on recreational vehicles and truck campers that*  
7 *are payable to the bureau of motor vehicles in Indiana may be*  
8 *disclosed to the bureau and may be disclosed to another state if the*  
9 *information is disclosed for the purpose of the enforcement and*  
10 *collection of the taxes imposed by IC 6-6-5.1.*

11 ~~(n)~~ (n) This section does not apply to:

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

20 ~~(o)~~ (o) The name and business address of retail merchants within  
21 each county that sell tobacco products may be released to the division  
22 of mental health and addiction and the alcohol and tobacco commission  
23 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

24 **(p) The department shall notify the appropriate county**  
25 **treasurer that a taxpayer is delinquent in remitting local option**  
26 **gross retail taxes collected under IC 6-3.5-9.**

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