

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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 239 be amended to read as follows:

- 1 Page 51, between lines 12 and 13, begin a new paragraph and insert:
- 2 "SECTION 23. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008,
- 3 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 UPON PASSAGE]: Sec. 10. (a) Beginning January 1, 2010, there is
- 5 imposed an annual license excise tax on **each recreational ~~vehicles and~~**
- 6 **vehicle or truck ~~campers camper~~ that meets at least one (1) of the**
- 7 **following requirements:**
- 8 **(1) It is a recreational vehicle subject to registration under**
- 9 **IC 9-18.**
- 10 **(2) It is a truck camper owned by an Indiana resident.**
- 11 **(3) It is a recreational vehicle permanently located in Indiana**
- 12 **as determined by the county assessor of the county in which**
- 13 **the recreational vehicle is located.**
- 14 The excise tax is imposed instead of the ad valorem property tax levied
- 15 for state or local purposes but in addition to any registration fees
- 16 imposed on recreational vehicles.
- 17 (b) The tax imposed by this chapter is a listed tax and subject to
- 18 IC 6-8.1.
- 19 (c) A recreational vehicle subject to this chapter may not be
- 20 assessed as personal property for the purpose of the assessment and
- 21 levy of personal property taxes after December 31, 2008, and is not
- 22 subject to ad valorem taxes first due and payable after December 31,
- 23 2009, regardless of whether the recreational vehicle is registered under
- 24 the state motor vehicle registration laws. A person may not be required

1 to give proof of the payment of ad valorem taxes as a condition to the
 2 registration of a recreational vehicle subject to the tax imposed by this
 3 chapter.

4 (d) A truck camper subject to this chapter may not be assessed as
 5 personal property for the purpose of the assessment and levy of
 6 personal property taxes after December 31, 2008, and is not subject to
 7 ad valorem taxes first due and payable after December 31, 2009.

8 SECTION 24. IC 6-6-5.1-14.4 IS ADDED TO THE INDIANA
 9 CODE AS A NEW SECTION TO READ AS FOLLOWS
 10 [EFFECTIVE UPON PASSAGE]: **Sec. 14.4. (a) Each person**
 11 **operating a campground shall submit to the county assessor, before**
 12 **July 15 of each year, a report that discloses the following**
 13 **information for each recreational vehicle located in the**
 14 **campground on June 15 of that year:**

15 (1) **The name and address of each person renting campground**
 16 **space for a recreational vehicle.**

17 (2) **The date that a recreational vehicle owned by a person**
 18 **described in subdivision (1) is parked on a campground space.**

19 (3) **Any other information relevant to the determination**
 20 **under subsection (b) of whether the recreational vehicle is**
 21 **permanently located in Indiana.**

22 (4) **The year and model of the recreational vehicle.**

23 (b) **Each year the county assessor shall determine whether a**
 24 **recreational vehicle is permanently located in Indiana, using the**
 25 **reports submitted to the county assessor under subsection (a). The**
 26 **county assessor shall:**

27 (1) **make the determinations required by this subsection**
 28 **before August 15; and**

29 (2) **report to the county treasurer before August 20 the:**

30 (A) **name;**

31 (B) **address; and**

32 (C) **annual tax liability;**

33 **of each person the county assessor determines is required to**
 34 **pay the tax to the county treasurer under section 14.5(c) of**
 35 **this chapter.**

36 (c) **The bureau shall provide each county assessor and county**
 37 **treasurer any assistance necessary to implement this section and**
 38 **section 14.5 of this chapter.**

39 SECTION 25. IC 6-6-5.1-14.5 IS ADDED TO THE INDIANA
 40 CODE AS A NEW SECTION TO READ AS FOLLOWS
 41 [EFFECTIVE UPON PASSAGE]: **Sec. 14.5. (a) This section applies**
 42 **to a recreational vehicle that the county assessor determines is:**

43 (1) **not registered under IC 9-18; and**

44 (2) **permanently located in Indiana.**

45 (b) **A recreational vehicle that is located in Indiana on May 1**
 46 **and has not been operated on the highways of Indiana in the**
 47 **previous six (6) months is presumed to be permanently located in**

1 **Indiana.**

2 (c) Notwithstanding section 14(a) of this chapter, the tax
3 imposed by this chapter on a recreational vehicle described in
4 subsection (a) is payable to the county treasurer of the county in
5 which the recreational vehicle is located.

6 (d) Before September 1 of each year, the county treasurer shall
7 mail an excise tax bill to each person listed on the report received
8 from the county assessor under section 14.4(c) of this chapter. The
9 form of an excise tax bill mailed under this subsection must be
10 approved by the state board of accounts.

11 (e) A person receiving an excise tax bill under subsection (d)
12 shall pay the taxes due to the county treasurer before October 1 of
13 the calendar year in which the excise tax bill is received.

14 (f) Before November 1 of each calendar year in which excise
15 taxes are collected by a county under this section, the county
16 treasurer of the county shall do the following:

17 (1) Deposit the excise taxes collected in that year in the
18 account for settlement described in section 22 of this chapter.

19 (2) Using information furnished by the county assessor, certify
20 to the county auditor for each excise tax payment received
21 under this section:

22 (A) the location of the recreational vehicle for which the
23 payment was received; and

24 (B) the amount of the deposit attributable to the excise
25 taxes imposed on that recreational vehicle.

26 (g) If the amount of taxes imposed for a year upon a
27 recreational vehicle under this section by a particular county is not
28 paid before the date that the second installment of property taxes
29 is due in that county, the same penalties that are imposed under
30 IC 6-1.1-37-10 for the late payment of property taxes apply to the
31 unpaid taxes imposed under this section. In addition, for the
32 nonpayment of taxes that are due and payable under this section,
33 the recreational vehicle and the personal property of a delinquent
34 taxpayer shall be levied upon and sold in the same manner that a
35 taxpayer's personal property is levied upon and sold under
36 IC 6-1.1-23 for the nonpayment of personal property taxes. The
37 county treasurer shall deposit penalties and the proceeds of any
38 sales conducted under this subsection in the account for settlement
39 described in section 22 of this chapter.

40 SECTION 26. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008,
41 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 UPON PASSAGE]: Sec. 22. (a) The bureau shall establish procedures
43 necessary for the collection and proper accounting of the tax imposed
44 by this chapter. The necessary forms and records are subject to
45 approval by the state board of accounts.

46 (b) The county treasurer, upon receiving the excise tax collections,
47 shall place the collections into a separate account for settlement at the

1 same time as property taxes are accounted for and settled in June and
 2 December of each year, with the right and duty of the county treasurer
 3 and county auditor to make advances before the time of final settlement
 4 of property taxes in the same manner as provided in IC 5-13-6-3.

5 (c) The county auditor shall determine the total amount of excise
 6 taxes collected under this chapter for each taxing unit in the county.
 7 The amount collected shall be apportioned and distributed among the
 8 respective funds of each taxing unit in the same manner and at the
 9 same time as property taxes are apportioned and distributed.

10 (d) The determination under subsection (c) shall be made from:

11 (1) copies of vehicle registration forms and receipts for excise
 12 taxes paid on truck campers furnished by the bureau; **and**

13 (2) **information furnished by the county assessor on the**
 14 **location of recreational vehicles subject to tax collection**
 15 **under section 14.5 of this chapter.**

16 Before the determination, the county assessor shall, from copies of
 17 registration forms and receipts, verify information pertaining to legal
 18 residence of persons owning taxable recreational vehicles and truck
 19 campers from the county assessor's records, to the extent the
 20 verification can be made. The county assessor shall further identify and
 21 verify from the assessor's records the taxing units within which the
 22 persons reside **or in which recreational vehicles described in section**
 23 **14.5(a) are located.**

24 (e) Verifications under subsection (d) shall be completed not later
 25 than thirty (30) days after:

26 (1) receipt of vehicle registration forms and receipts by the county
 27 assessor; **or**

28 (2) **the county assessor submits the report required by section**
 29 **14.4(b) of this chapter to the county treasurer.**

30 The county assessor shall certify the information to the county auditor
 31 for the county auditor's use when the information is checked and
 32 completed.

33 SECTION 27. IC 6-6-5.1-23, AS ADDED BY P.L.131-2008,
 34 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 UPON PASSAGE]: Sec. 23. The county auditor shall, from the copies
 36 of vehicle registration forms and truck camper receipts furnished by the
 37 bureau **and the information furnished by the county assessor**, verify
 38 and determine the total amount of excise taxes collected under this
 39 chapter for each taxing unit in the county. The bureau shall verify the
 40 collections reported by the branches and provide the county auditor
 41 adequate and accurate audit information, registration form information,
 42 truck camper receipts, records, and materials to support the proper
 43 assessment, collection, and refund of excise taxes under this chapter.

44 SECTION 28. IC 6-6-5.1-26, AS ADDED BY P.L.131-2008,
 45 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 46 UPON PASSAGE]: Sec. 26. **(a) This section does not apply to excise**

1 **taxes that are due and payable under section 14.5 of this chapter.**

2 (b) The registration of a recreational vehicle registered without
3 payment of the tax imposed by this chapter is void. The bureau shall
4 take possession of the registration certificate, license plate, and other
5 evidence of registration until the owner pays the delinquent taxes and
6 an additional fee of ten dollars (\$10) to compensate the bureau for
7 performing the additional duties.

8 SECTION 29. IC 6-6-5.1-27, AS ADDED BY P.L.131-2008,
9 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 UPON PASSAGE]: Sec. 27. **(a) This section does not apply to excise
11 taxes that are due and payable under section 14.5 of this chapter.**

12 (b) In the administration and collection of the taxes imposed by this
13 chapter, the bureau may contract with a collection agency that is
14 authorized to collect and receive property taxes on behalf of the county
15 treasurer. A collection agency with which the bureau contracts may
16 collect on behalf of the bureau the taxes imposed by this chapter and
17 the registration fees and charges as the bureau directs. A collection
18 agency that contracts with the bureau under this section shall comply
19 with the requirements concerning the collection of property taxes on
20 behalf of county treasurers and other requirements, including the
21 posting of a bond, as may be established by the bureau.

22 SECTION 30. IC 6-6-5.1-29, AS ADDED BY P.L.131-2008,
23 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 UPON PASSAGE]: Sec. 29. **(a) This section does not apply to excise
25 taxes that are due and payable under section 14.5 of this chapter.**

26 (b) In the administration and collection of the tax imposed by this
27 chapter, the bureau may coordinate and consolidate the collection of
28 the taxes imposed on all recreational vehicles and truck campers owned
29 by a taxpayer following procedures the bureau considers reasonable
30 and feasible, including the revocation of all registrations of recreational
31 vehicles registered by the owner if the owner willfully fails and refuses
32 to pay the tax imposed by this chapter. Upon a revocation of
33 registration, the bureau shall notify the department of state revenue of
34 the name and address of the taxpayer."

35 Page 110, between lines 14 and 15, begin a new paragraph and
36 insert:

37 "SECTION 69. [EFFECTIVE UPON PASSAGE] **(a) IC 6-6-5.1-10,
38 as amended by this act, applies to recreational vehicle and truck
39 camper excise taxes imposed in a calendar year beginning after
40 December 31, 2009.**

41 **(b) IC 6-6-5.1-14.4 and IC 6-6-5.1-14.5, both as added by this
42 act, apply to recreational vehicle excise taxes imposed in a calendar
43 year beginning after December 31, 2009.**

44 **(c) This SECTION expires January 1, 2011."**

45 Renumber all SECTIONS consecutively.

(Reference is to ESB 239 as printed February 22, 2010.)

Representative Dodge