

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301
Indianapolis, IN 46204
(317) 233-0696
<http://www.in.gov/legislative>

FISCAL IMPACT STATEMENT

LS 6203
BILL NUMBER: SB 108

NOTE PREPARED: Nov 7, 2010
BILL AMENDED:

SUBJECT: Sales of Motorcycles on Sunday.

FIRST AUTHOR: Sen. Charbonneau
FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: GENERAL
 DEDICATED
 FEDERAL

IMPACT: State

Summary of Legislation: This bill permits the purchase, sale, or trade of motorcycles on Sunday. (Current law provides that a person who buys, sells, or trades motor vehicles, including motorcycles, on Sunday commits a Class B misdemeanor.)

Effective Date: July 1, 2011.

Explanation of State Expenditures:

Explanation of State Revenues: Any impact on Sales Tax revenue is expected to be minimal since any purchases of motorcycles on Sunday would likely have occurred anyway on some other day of the week, or, if not, would likely reduce consumer spending on other sales taxable items.

Sales tax revenue is deposited into the state General Fund, the Public Mass Transportation Fund, the Industrial Rail Service Fund, and the Commuter Rail Service Fund.

Background Information: According to MANTA, a source of information on small- and medium-size businesses, there are 351 motorcycle dealers in Indiana. The table below shows the number of motorcycles registered in Indiana over the last three calendar years.

Year	No. Registered
CY 2009	202,146
CY 2008	204,402
CY 2007	183,739

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Bureau of Motor Vehicles.

Local Agencies Affected:

Information Sources: MANTA website [www.manta.com/mb 44 B123B/15](http://www.manta.com/mb_44_B123B/15); BMV Annual Vehicle Registration Report.

Fiscal Analyst: James Sperlik, 317-232-9866.