

2019 LEGISLATIVE SYNOPSIS



INTRODUCTION

The Legislative Synopsis contains a list of legislation passed by the 2019 Indiana General Assembly affecting the Indiana Department of Revenue (DOR).

DOR's synopsis has been divided into two parts with each presenting the same information, but they are organized differently. The first part is organized according to tax type and the second by bill number.

For each legislation, the synopsis includes the heading (the relevant tax type in the first part; the enrolled act number in the second part), short summary, effective date, affected Indiana Code cites and SECTION of the bill where the legislation appears.

FINDING CODES CITES AND ENROLLED ACTS ONLINE

To get more information about all the recently passed legislation or to read the bills in their entirety, go to the Indiana General Assembly's website at www.iga.in.gov.

On the Indiana General Assembly's website, do the following:

1. At the top of the web page, click "Laws" and then select "Indiana Code." Every title of the Indiana Code appears on this page.
2. Click the title you want to review.
3. Next, choose the article you want to review. All the chapters in the article are listed on the left side of the page.
4. Click the chapter you want to review. All sections of the chapter will appear, including the section of the Indiana Code you want to examine.

To see the bill containing the specific language, do the following:

1. Click the "Legislation" link on the top of the Indiana General Assembly's web page.
2. From there, click "Bills" and scroll to the bill number you want.
3. When you find the bill, click "Latest Version" to pull up the Enrolled Act.
4. Open the PDF of the bill to find the relevant piece of legislation by looking for its SECTION number.

Disclaimer

Legislative synopses are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate enrolled acts. Any information or guidance not consistent with the appropriate enrolled acts is not binding on the department. The information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

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PART I

LEGISLATION BY TAX TYPE

CHARITY GAMING (IC 4-32.3)

Summary: Recodifies the Indiana Code article governing charity gaming, IC 4-32.2, as IC 4-32.3.

Effective Date: July 1, 2019

Code: IC 4-32.3

Enrolled Act: HEA 1517, SEC. 4

WAGERING TAXES (IC 4-33)

Summary: Clarifies that the term “Adjusted gross receipts” does not include amount received from sports wagering conducted by a licensed or sporting agent under IC 4-38.

Effective Date: July 1, 2019

Code: IC 4-33-2-2

Enrolled Act: HEA 1015, Sec. 4

Summary: Provides the supplemental wagering tax liability of a licensed owner operating an inland casino in Vigo County is equal to 2.9% of the riverboat’s adjusted gross receipts for the day.

Effective Date: July 1, 2019

Code: IC 4-33-12-1.5

Enrolled Act: HEA 1015, Sec. 24

Summary: Establishes that for a licensed owner described in IC 4-33-6-1(a)(1) and for a state fiscal year ending before July 1, 2025 adjusted gross receipts received by two riverboats operated by the licensed owner in accordance with IC 4-33-6-1(d) must be taxed separately under IC 4-33-13 regardless of the fact the riverboats are operated under a single license.

Beginning on the day the licensed owner begins gaming operations at a new riverboat at a location approved under IC 4-33-6-4.5, the adjusted gross receipts received by the riverboat must be taxed under this chapter as if the adjusted gross receipts were received from two riverboats. The licensed owner shall allocate the adjusted gross receipts received by the riverboat into two separate tax bases proportionally to the amount of adjusted gross receipts that each riverboat operating from a dock in Gary received in the state fiscal year ending June 30, 2018. The licensed owner's tax liability under this chapter is determined by applying the appropriate tax rates determined under section 1.5 of this chapter to each of the two separate tax bases.

For state fiscal years beginning after June 30, 2025, adjusted gross receipts received by a riverboat sited at a location approved under IC 4-33-6-4.5 are subject to taxation under this chapter as adjusted gross receipts received from a single riverboat.

Effective Date: July 1, 2019

Code: IC 4-33-13-0.7

Enrolled Act: HEA 1015, Sec. 29

Summary: Lowers the tax rate imposed on the first \$25 million of adjusted gross receipts received from gambling games for a riverboat that received at least \$75,000,000 of adjusted gross receipts during the preceding state fiscal year from 15% to 10% for state fiscal years beginning after June 30, 2021.

Lowers the tax rate imposed on the adjusted gross receipts from gambling games authorized under IC 4-33 of a riverboat that received less than \$75 million of adjusted gross receipts during the preceding state fiscal year for state fiscal years beginning after June 30, 2021. The rate is decreased from: 5% to 2.5% for the first \$25,000,000 of adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of the following year; 20 to 10% for the adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000 received during the period beginning July 1 of each year and ending June 30 of the following year; and 25% to 20% for adjusted gross receipts in excess of fifty million dollars (\$50,000,000) but not exceeding seventy-five million dollars (\$75,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.

Effective Date: July 1, 2019

Code: IC 4-33-13-1.5

Enrolled Act: HEA 1015, Sec. 30

Summary: Clarifies a licensed owner or operating agent may not deduct more than \$7,000,000 in a state fiscal year beginning after June 30, 2015 and ending before July 1, 2021 or \$9,000,000 in a state fiscal year beginning after June 30, 2021 with respect to the qualified wagering conducted at a particular riverboat.

Adds for state fiscal years ending before July 1, 2025, a licensed owner operating two riverboats from a dock in Gary under a single license in accordance with IC 4-33-6-1(d) or operating a riverboat at a location approved under IC 4-33-6-4.5 may deduct the amounts described under IC 4-33-13-7(d) as if qualified wagering were being conducted at two riverboats.

Effective Date: July 1, 2019

Code: IC 4-33-13-7

Enrolled Act: HEA 1015, Sec. 33

GAMBLING GAMES AT RACETRACKS (IC 4-35)

Summary: Eliminates for years beginning after June 30, 2021, the top rate bracket of 35% for adjusted gross receipts from slot machines at racetracks. Adjusted gross receipts in excess of \$200,000 will be taxed at the 30% rate now imposed on adjusted gross receipts in excess of \$100,000 but not exceeding \$200,000.

Effective Date: July 1, 2019

Code: IC 4-35-8-1

Enrolled Act: HEA 1015, Sec. 38

Summary: Amends a provision where a licensee may not deduct more than \$7,000,000 in adjusted gross receipts attributable to qualified wagering in a state fiscal year beginning after June 30, 2015 and ending before July 1, 2021.

Adds a new deduction limitation on a licensee of \$9,000,000 in a state fiscal year beginning after June 30, 2021.

Effective Date: July 1, 2019

Code: IC 4-35-8-5

Enrolled Act: HEA 1015, Sec. 39

SPORTS WAGERING (IC4-38)

Summary: Imposes a sports wagering tax on the adjusted gross receipts received from authorized sports wagering offered by a certificate holder under IC 4-38 at a rate of 9.5%. A certificate holder shall pay the sports wagering taxes imposed to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

The department shall deposit the tax revenue collected under IC 4-38-10-2 in the state general fund. The department shall transfer an amount equal to 3.33% of the tax revenue collected to the addiction services fund established by IC 12-23-2-2. Twenty-five percent of the tax revenue transferred under this provision must be allocated to the prevention, education and provider credentialing for and treatment of compulsive gambling.

The commission may suspend or revoke the certificate of authority of a certificate holder that does not submit the payment or the tax return form within the required time. The payment of the tax under IC 4-38-10 must be on a form and in a manner prescribed by the department.

Effective Date: July 1, 2019

Code: IC 4-38-10

Enrolled Act: HEA 1015, Sec. 43

PUBLIC PURCHASING (IC 5-22)

Summary: Deletes reference to the Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit in the definition of “clean energy vehicle.”

Effective Date: January 1, 2020

Code: IC 5-22-5-8.5

Enrolled Act: SEA 171, Sec. 2

ENTERPRISE ZONES (IC 5-28-15)

Summary: Provides an enterprise zone is established as closed under IC 5-28-15-11 is not subject to the expiration and renewal provisions under IC 5-28-15-10. Instead, the Indiana Economic Development Corporation may review the success of an enterprise zone established under IC 5-28-15-11 based on increases in capital investment in the zone, and retention of jobs and creation of jobs in the zone, and may renew the enterprise zone for not more than 10 years.

Effective Date: July 1, 2019

Code: IC 5-28-15-11

Enrolled Act: SEA 554, SEC. 1

AGREEMENTS WITH FEDERALLY RECOGNIZED INDIAN TRIBES (IC 5-33.5)

Summary: Authorizes the state or a state agency to enter into a cooperative agreement with a federally recognized Indian tribe. If a cooperative agreement entered into under IC 5-33.5-3 concerns the provision of services or facilities that a state officer or state agency has power to control, the agreement must be submitted to that officer or agency for approval before it takes effect.

Effective Date: July 1, 2019

Code: IC 5-33.5-3

Enrolled Act: HEA 1001, SEC. 100

PROPERTY TAXES (IC 6-1.1)

Summary: Provides if a rentee of heavy equipment is exempt under IC 6-6-15-4(a)(3) from paying the heavy equipment rental excise tax because the equipment is used in mining, that equipment is not considered “nonbusiness personal property” and is still subject to the personal property tax.

Effective Date: July 1, 2019

Code: IC 6-1.1-2-7

Enrolled Act: SEA 565, Sec. 1

Summary: Eliminates, for purposes of the property tax exemption for enterprise information technology equipment, the requirement that an eligible business' property be located in an area designated as a high technology district area.

Effective Date: July 1, 2019

Code: IC 6-1.1-10-44

Enrolled Act: HEA 1405, Sec. 1

UTILITY RECIEPTS TAX (IC 6-2.3)

Summary: Adjusts the rate applied for the utility receipts tax for taxable years beginning after December 31, 2020, so that the amount of tax would equal the base year amount if the new rate were applied to the amount of utility receipts in the previous year. Before September 1, 2020, and before September 1 of each year thereafter, the department shall determine the tax rate that applies in taxable years beginning in the following calendar year and shall publish the tax rate in the Indiana Register.

The base amount with which the calculation must be made is \$202,149,172, the amount of utility receipts tax collected in 2018. Before making the calculation, the department must make an adjustment for the application of any coal gasification technology investment tax credit, being owed for the immediately preceding state fiscal year.

Effective Date: July 1, 2020

Code: 6-2.3-2-2

Enrolled Act: SEA 565, Sec. 2

Summary: Establishes a taxpayer who fails to keep records of the taxpayer's gross receipts and any other records may be necessary to determine the amount of utility receipts tax the taxpayer owes for a period, as required by IC 6-8.1-5-4, commits a Class C infraction. Previously, the infraction only applied if the taxpayer failed to keep the required records for a period of three years.

Effective Date: July 1, 2019

Code: 6-2.3-7-1

Enrolled Act: SEA 565, Sec. 3

SALES AND USE TAX (IC 6-2.5)

Summary: Repeals the definition of "facilitator."

Effective Date: July 1, 2019

Code: IC 6-2.5-1-19.5

Enrolled Act: HEA 1001, SEC. 105

Summary: Provides a definition of a "marketplace" for purposes of the "marketplace facilitator" provisions of this bill.

Effective Date: July 1, 2019

Code: IC 6-2.5-1-21.7

Enrolled Act: HEA 1001, SEC. 106

Summary: Provides a definition of a "marketplace facilitator."

Effective Date: July 1, 2019

Code: IC 6-2.5-1-21.9

Enrolled Act: HEA 1001, SEC. 107

Summary: Provides, for purposes of the economic thresholds of a remote seller, that a marketplace facilitator must include both transactions made on its own behalf and transactions facilitated for sellers under IC 6-2.5-4-18 for purposes of establishing the requirement to collect gross retail or use tax without having a physical presence in Indiana. Additionally, provides that except in instances where the marketplace facilitator has not met the thresholds, the transactions of the seller made through the marketplace are not counted toward the seller for purposes of determining whether the seller has met the economic thresholds.

Effective Date: July 1, 2019

Code: IC 6-2.5-2-1

Enrolled Act: HEA 1001, SEC. 108

Summary: Removes the provision of this section stating that facilitator is a retail merchant making a retail transaction when the facilitator accepts payment from the consumer for a room, lodging or accommodation rented or furnished in Indiana. Adds a subsection stating the gross retail income derived from a transaction to which this section applies is equal to the total amount of consideration paid by the purchaser, including the payment of any fee (including a facilitation fee), commission, or other charge by the retail merchant (including a marketplace facilitator), except the gross retail income does not include any taxes on the transaction that are imposed directly on the consumer. Adds another subsection providing that a marketplace facilitator who is considered a retail merchant IC 6-2.5-4-18 for a transaction subject to sales tax under this section shall collect and remit innkeeper's taxes on the retail transaction.

Effective Date: July 1, 2019

Code: IC 6-2.5-4-4

Enrolled Act: HEA 1001, SEC. 109

Summary: Repeals the requirement that a "facilitator" (meaning of accommodations, the definition of which is repealed in Section 105 of this bill) itemize their statements.

Effective Date: July 1, 2019

Code: IC 6-2.5-4-4.2

Enrolled Act: HEA 1001, SEC. 110

Summary: Clarifies the treatment of a political subdivision performing an activity that is related to an annual festival, carnival, fair or similar event, rewording the limitation on performing activities related to those events from a limitation on a political subdivision that performs those activities to a limitation on a political subdivision when it performs those activities.

Effective Date: July 1, 2019

Code: 6-2.5-4-8

Enrolled Act: SEA 565, Sec. 4

Summary: Clarifies the sharing of passenger motor vehicles and trucks through a peer to peer vehicle sharing program is a retail transaction.

Effective Date: July 1, 2019

Code: IC 6-2.5-4-10

Enrolled Act: HEA 1001, SEC. 111

Summary: Specifies a marketplace facilitator is considered the retail merchant when they facilitate transactions on behalf of their sellers. A marketplace facilitator is required to collect and remit sales tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax article as the retail merchant in such transactions. Further provides the gross retail income derived from a transaction to which this section applies is equal to the total amount of consideration paid by the purchaser, including the payment of any fee, commission or other charge by the marketplace facilitator, except the gross retail income does not include any taxes on the transaction that are imposed directly on the consumer.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-18
Enrolled Act: HEA 1001, SEC. 112

Summary: Clarifies the “sale for resale” exemption in the context of a transaction in which a person acquires a new motor vehicle for rental or leasing in the ordinary course of the person’s business only applies to a rental company (as defined in IC 24-4-9-7). Further clarifies a person who purchases a motor vehicle for sharing through a peer to peer vehicle sharing program is not eligible for the “sale for resale” exemption under this section.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-8
Enrolled Act: HEA 1001, SEC. 113

Summary: Creates an exemption from the sales tax for people renting their primary personal residence for fewer than 15 days in the current or preceding calendar year.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-53
Enrolled Act: HEA 1001, SEC. 114

Summary: Creates an exemption from the sales tax for people sharing their passenger motor vehicle or vehicles for fewer than 15 days in the current or preceding calendar year.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-54
Enrolled Act: HEA 1001, SEC. 115

Summary: Adds a subsection providing a person is not entitled to a refund from the department on any sales tax paid on the purchase or lease of a motor vehicle if the motor vehicle was purchased or leased for sharing on a peer to peer vehicle sharing program.

Effective Date: July 1, 2019
Code: IC 6-2.5-6-13
Enrolled Act: HEA 1001, SEC. 116

Summary: Creates a framework where purchasers who have overpaid sales tax (as opposed to paying the correct amount of sales tax) to a marketplace facilitator shall not have a cause of action against the marketplace facilitator for the recovery of the overpayment, but can request a refund from the department, which will be on forms and in a manner prescribed by the department.

Effective Date: July 1, 2019
Code: IC 6-2.5-6-13.5
Enrolled Act: HEA 1001, SEC. 117

Summary: Permits the department to deny an application for a registered retail merchant’s certificate if the applicant’s business is operated, managed or otherwise controlled by or affiliated with a person, including a relative, family member, responsible officer or owner who has not filed all required tax returns or information reports with the department for listed taxes or paid all taxes, penalties and interest to the department for listed taxes and that a business is substantially similar to the business of the applicant.

Effective Date: July 1, 2019
Code: 6-2.5-8-1
Enrolled Act: SEA 565, Sec. 5

Summary: Adds the determination that a merchant is operating as a “chameleon merchant” to the list of good causes for which the department may revoke a registered retail merchant certificate.

Effective Date: July 1, 2019

Code: 6-2.5-8-7

Enrolled Act: SEA 565, Sec. 6

Summary: Provides that the department may revoke or suspend a registered retail merchant certificate for a conviction for an offense under IC 35-48-4. Previously, a conviction for a violation of (IC 35-48-4-10.5 to be repealed on July 1, 2019) was required. The conviction involves the sale of or offer to sell in the normal course of business a synthetic drug as defined in IC 35-31.5-2-321 as well as a synthetic drug lookalike substance defined in IC 35-31.5-2-321.5, or a controlled substance analog as defined in IC 35-48-9-3, or a substance represented to be a controlled substance as described in IC 35-48-4-4.6.

Effective Date: July 1, 2019

Code: 6-2.5-8-7

Enrolled Act: HEA 1186, Sec. 2

Summary: Specifies that for transactions occurring after December 31, 2021, a marketplace facilitator is liable for failure to collect and remit sales tax as long as they prove to the department’s satisfaction that:

- (1) The marketplace facilitator has a system in place to require the seller to provide accurate information and has made a reasonable effort to obtain accurate information from the seller about a retail transaction;
- (2) The failure to collect and remit the correct tax was due to incorrect or insufficient information provided to the marketplace facilitator by the seller; and
- (3) The marketplace facilitator provides information showing who the purchaser was in each transaction for which the tax had not been collected.

If the marketplace facilitator is relieved of liability, the purchaser is liable for any amount of uncollected, unpaid or unremitted tax. However, the liability relief is not available if the seller and the marketplace facilitator are affiliated.

Effective Date: July 1, 2019

Code: IC 6-2.5-9-3

Enrolled Act: HEA 1001, SEC. 118

Summary: Creates limited liability relief for marketplace facilitators for the failure to collect and remit sales or use tax on taxable retail transactions in the context of an audit or investigation for calendar years beginning after December 31, 2018, and before January 1, 2022. The liability relief is a maximum of 5% for 2019, a maximum of 3% for 2020, a maximum of 2% for 2021. Liability relief is only granted to a marketplace facilitator if they can show to the department’s satisfaction that:

- (1) The taxable retail transaction was made through the marketplace;
- (2) The marketplace facilitator and the seller are not affiliated persons;
- (3) The failure to collect gross retail or use tax was not due to an error in sourcing the transaction; and
- (4) The transaction facilitated by the marketplace facilitator occurred before January 1, 2022, regardless of when the purchased items are delivered to the purchaser.

If a marketplace facilitator is relieved of liability, then the seller is also relieved of liability for the amount of uncollected tax due. However, the limited liability relief provided does not relieve the marketplace facilitator of liability for collecting but failing to remit to the department gross retail and use tax, if a marketplace facilitator exceeds the limits provided, the marketplace facilitator is liable for the payment of any remaining taxes, plus any penalties and interest attributable to those taxes, to the state.

Effective Date: July 1, 2019

Code: IC 6-2.5-9-3.5

Enrolled Act: HEA 1001, SEC. 119

Summary: Establishes a sales and use tax exemption for the purchase of certain qualified data center equipment that is located in a data center that results in a minimum qualified investment within five years, ranging from at least \$25 million to more than \$150 million depending on the population of the county in which the data center is located. It provides that certain other costs, such as that for tangible and intangible personal property that is essential to the operations of a data center, excluding property used in the administration of the facility, are exempt from sales and use tax. Further provides that the purchase of all electricity used by qualified data center equipment, excluding electricity used in the administration of the facility, is exempt from sales and use tax.

Requires a qualified data center user to apply to the Indiana Economic Development Corporation (IEDC) for a specific transaction award certificate (award certificate). Requires a qualified data center user to enter into an agreement with the IEDC as a condition of receiving an award certificate.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-2.5-15

Enrolled Act: HEA 1405, Sec. 2

ADJUSTED GROSS INCOME TAX (IC 6-3)

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 179 of the Internal Revenue Code certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the provision of an Indiana deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies there is an addback for any interest expense paid or accrued in a previous taxable year, but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the addback of an amount deducted under Section 965 of the Internal Revenue Code to recognize an alternative form of reporting this income announced by the Internal Revenue Service in late 2018.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the Section 965(c) addback for trusts and estates only applies when the trust or estate does not distribute the Section 965 income to the beneficiary or does not report the deduction to the beneficiary

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Provides a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code. The earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code. However, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Updates (retroactive to January 1, 2019) the definition of the Internal Revenue Code for purposes of Indiana income taxes to January 1, 2019. Prior to enactment of this law, the link was to the Internal Revenue Code as of February 11, 2018. This definition applies throughout Article 3 unless specifically stated otherwise in a specific chapter or section.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-11

Enrolled Act: SEA 565, Sec. 8

Summary: Clarifies, for purposes of Indiana income taxes, the definition of “sales” in the case of financial instruments. Provides if a taxpayer does not receive money or other property upon the maturity or redemption of a security, any includible amounts shall not be included unless and until the taxpayer actually receives money or other property. Provides any reference to “receipts” in IC 6-3 has the same meaning as “sales” unless the context clearly requires otherwise.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-24

Enrolled Act: SEA 563, Sec. 4

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 168 of the Internal Revenue Code certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-3-1-33

Enrolled Act: SEA 565, Sec. 9

Summary: Creates a new definition of “telecommunication services” for purposes of the cost of performance carve-out from the general move to apportioning services income through market sourcing. The new definition links to the definition of “telecommunication services” for purposes of sales tax in IC 6-2.5-1-27.5, but with specific modifications to that definition.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-37

Enrolled Act: SEA 563, Sec. 5

Summary: Creates a new definition of “broadcast services” for purposes of the cost of performance carve-out from the general move to apportioning services income through market sourcing. The term means the transmission, conveyance and routing of video broadcasts, regardless of the medium, including the furnishing of transmission, conveyance and routing of the services by a television broadcast network, a cable program network or a television distribution company. The term also includes any advertising or promotional activity furnished in conjunction with the broadcast services.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-38

Enrolled Act: SEA 563, Sec. 6

Summary: Clarifies income derived from Indiana shall be taxable to the fullest extent permitted by the Constitution of the United States and federal law, regardless of whether the taxpayer has a physical presence in Indiana.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Provides receipts from the provision of telecommunications services and broadcast services will continue to be sourced to Indiana for apportionment purposes if the greater portion of such costs are incurred in Indiana than in any other state.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Establishes in the case of sale, rental, lease or license of real property, receipts are in Indiana if and to the extent the property is located in Indiana.

Establishes in the case of sale, rental, lease or license of tangible personal property, receipts are in Indiana if and to the extent the property is located in Indiana.

Establishes in the case of intangible property is rented, leased or licensed, receipts are in Indiana if and to the extent the property is used in this state, provided that intangible property used in marketing a good or service to a consumer is “used in this state” if that good or service is purchased by a consumer who is in Indiana.

Establishes certain special rules for sourcing receipts from the sales of intangibles.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Establishes in the case of sale of a service, receipts are in Indiana if and to the extent the benefit of the service is received in Indiana. This moves Indiana from a cost of performance to state to a market-based sourcing state for apportioning receipts from the provision of services.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Authorizes the department to adopt rules under IC 4-22, including emergency rules shall be applied retroactively to January 1, 2019, to specify where sales, receipts, income, transactions or costs are attributable under IC 6-3-2-2 and IC 6-3-2-2.2.

The adopted rules must be consistent with the Multistate Tax Commission model regulations for income tax apportionment as in effect on January 1, 2019, including any specialized industry provisions, except to the extent expressly inconsistent with the statute. A rule is valid unless the rule is not consistent with the Multistate Tax Commission model regulations. If a rule is partially valid and partially invalid, the rule remains in effect to the extent the rule is valid.

In the absence of rules, or to the extent an adopted rule is determined to be invalid, sales shall be sourced in the manner consistent with the Multistate Tax Commission model regulations for income tax apportionment as in effect on January 1, 2019, including any specialized industry provisions, except to the extent expressly inconsistent with the statute.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Clarifies a taxpayer who desires to discontinue filing a combined income tax return for any reason must petition the department within 30 days after the end of the taxpayer's taxable year for permission to discontinue filing a combined income tax return. This includes a taxpayer who was filing a combined return because it had been forced to do so by the department.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 565, Sec. 10

Summary: Establishes receipts from the maturity, redemption, sale, exchange, loan or other disposition of stocks, bonds, notes, options, forward contracts, futures contracts and similar instruments are attributable to Indiana if the taxpayer's commercial domicile is in Indiana. For purposes of IC 6-3-2-2.2(h), only the portion of the receipts required to be included in the taxpayer's sales denominator are attributable to Indiana.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2.2

Enrolled Act: SEA 563, Sec. 8

Summary: Clarifies for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2.5

Enrolled Act: SEA 565, Sec. 11

Summary: Clarifies for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2.6

Enrolled Act: SEA 565, Sec. 12

Summary: Increases in four steps the income tax deduction for income from military retirement or survivor's benefits. Under previous law, an individual or an individual's spouse was entitled to a deduction of \$6,250 for income from military retirement or survivor's benefits received during the taxable year. For taxable years beginning after December 31, 2018, the amount of the deduction is the *lesser* of the benefits included in the adjusted gross income of the individual or the individual's surviving spouse *or* \$6,250 plus: for taxable years beginning in 2019, 25% of the amount of the benefits in excess of \$6,250; for taxable years beginning in 2020, 50% of the amount of the benefits in excess of \$6,250; for taxable years beginning in 2021, 75% of the amount of the benefits in excess of \$6,250; and for taxable years beginning after 2021, 100% of the amount of the benefits in excess of \$6,250.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-3-2-4

Enrolled Act: HEA 1010, SEC. 1

Summary: Eliminates the provision a claim for the filed for the Unified Tax Credit for the Elderly shall be allowed unless filed within six months following the close of claimant's taxable year or within the extension period if an extension of time for filing the return granted by the department, whichever is later. A claim for this credit is now subject to the general three year statute of limitations for modifications.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-3-9

Enrolled Act: SEA 565, Sec. 13

Summary: Repeals the provisions entitling a for-profit hospital each taxable year to a credit against the hospital's adjusted gross income tax liability for the taxable year equal to 20% of the property taxes paid in Indiana on real property for the taxable year on property used as a hospital.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-3-3-14.6

Enrolled Act: HEA 1001, SEC. 120

Summary: Deletes references to Form WH-18, which is no longer used by the department.

Effective Date: January 1, 2018 (Retroactive)

Code: 6-3-4-16.5

Enrolled Act: SEA 565, Sec. 14

Summary: Establishes that for taxable years ending after December 31, 2019, a partnership that is required to provide 25 or more reports to partners under section 12(b) of this chapter or a corporation that is required to provide 25 or more reports to shareholders under section 13(b) of this chapter must file all such reports in an electronic format specified by the department.

For taxable years ending after December 31, 2021, an estate or trust required to provide 10 or more reports to beneficiaries under section 15(b) of this chapter must file all such reports in an electronic format specified by the department.

Effective Date: July 1, 2019

Code: 6-3-4-16.7

Enrolled Act: SEA 565, Sec. 15

Summary: Authorizes the department to enter into a payment agreement with a bordering state or an authorized agency of that bordering state if the Indiana Economic Development Corporation and a similar agency or body of a state bordering Indiana enter into an agreement for mutual economic development. The payment agreement must provide for an obligation by the bordering state substantially similar to this provision. The payment agreement must be reviewed by the budget agency.

A payment agreement must provide that the payment by the department cannot exceed the incremental income tax withholdings collected by the department as a result of the compensation of new employees who are Indiana residents and whose jobs are being incentivized by that border state under an agreement for mutual economic development.

The amount needed to make the payment is appropriated from the state general fund.

Effective Date: July 1, 2019

Code: IC 6-3-5-4

Enrolled Act: SEA 563, Sec. 9

STATE TAX LIABILITY CREDITS (IC 6-3.1)

Summary: Adds a new section whereby a taxpayer who claims a credit for Indiana qualified research expenses under this chapter for a taxable year must report to the department whether it has determined a credit for those Indiana qualified research expenses under either IRC Sec. 41(a)(1) or (c)(4) and claimed the credit for those Indiana qualified research expenses under either of the aforementioned IRC sections. If a taxpayer claims an Indiana credit for those qualified research expenses under this chapter, and does not claim a credit for those qualified research expenses for federal tax purposes, the taxpayer must disclose to the department any reasons for not claiming the credit for those Indiana qualified research expenses for federal purposes for the taxable year. The disclosure under this subsection shall be made in the manner specified by the department. For purposes of IC 6-3-4-6 and IC 6-8.1-5-2, a change to the federal credit under the above mentioned IRC sections shall be considered a modification. In addition, the department may adopt rules including emergency rules.

Effective Date: January 1, 2019

Code: 6-3.1-4-8

Enrolled Act: HEA 1001, Sec. 121

Summary: Ends the industrial recovery tax credit for a qualified investment made after December 31, 2019, except for in situations described in the next sentence. A taxpayer is entitled to receive a credit for a qualified investment made after December 31, 2019, and before January 1, 2030, if the taxpayer is awarded a credit under: an application approved by the Indiana Economic Development Corporation (IEDC) before January 1, 2020; or an agreement entered into by the taxpayer and IEDC before January 1, 2021.

A taxpayer may carry an unused tax credit attributable to a qualified investment made within the time limitations in the manner provided for by IC 6-3.1-11-17.

Effective Date: July 1, 2019

Code: IC 6-3.1-11-25

Enrolled Act: SEA 563, Sec. 10

Summary: Expands the definition of “incremental income tax withholdings” for purposes of the Economic Development for a Growing Economy (EDGE) tax credit to accommodate nonresident employees covered by a mutual economic assistance agreement and payment agreement. The definition now includes the additional amount that would have been withheld under IC 6-3-4-8 by the taxpayer during the taxable year from the compensation of new employees if the new Indiana nonresident employees had been Indiana residents. The calculation must be determined by the Indiana Economic Development Corporation.

Effective Date: July 1, 2019

Code: IC 6-3.1-13-5

Enrolled Act: SEA 563, Sec. 11

Summary: Permits a taxpayer to claim an income tax credit for qualified investments made after a Community Revitalization Enhancement District (CRED) has expired if the taxpayer satisfies certain conditions. In order for the taxpayer to claim the credit in this situation, the Indiana Economic Development Corporation must approve the taxpayer’s application for a credit before the expiration of the CRED and the taxpayer must enter into an agreement with IEDC not later than one year after the expiration of the community revitalization enhancement district.

Effective Date: January 1, 2020

Code: IC 6-3.1-19-2

Enrolled Act: SEA 563, Sec. 12

Summary: Changes references to the “riverboat admission tax” to the “riverboat supplemental wagering tax.”

Effective Date: July 1, 2019

Code: IC 6-3.1-20-7

Enrolled Act: HEA 1015, Sec. 44

Summary: Provides if any or all of the tax credit is passed through to a shareholder, partner or member of a pass through entity, the amount of the tax credit that is passed through to a shareholder, partner or member of a pass through entity may not be applied against the pass through entity's state tax liability, nor may the pass through entity assign any unused credit.

Effective Date: July 1, 2019

Code: IC 6-3.1-24-11

Enrolled Act: SEA 563, Sec. 13

Summary: Allows a taxpayer to assign all or part of a venture capital investment tax credit, subject to certain limitations. A taxpayer may not assign all or part of a credit or credits to a particular person in amounts that are less than \$10,000. Before a credit may be assigned, the taxpayer must notify Indiana Economic Development Corporation (IEDC) of the assignment of the credit in the manner prescribed by IEDC. An assignment of a credit must be in writing, and both the taxpayer and assignee shall report the assignment on the taxpayer's and assignee's state tax returns for the year in which the assignment is made, in the manner prescribed by the department. Once a particular credit or credits are assigned, the assignee may not assign all or part of the credit or credits to another person. A taxpayer may not receive value in connection with an assignment under this section that exceeds the value of that part of the credit assigned.

Effective Date: July 1, 2020

Code: IC 6-3.1-24-12

Enrolled Act: SEA 563, Sec. 14

Summary: Clarifies the issuance or assignment of a venture capital investment tax credit or certificate is not subject to the Indiana securities law under IC 23.

Effective Date: July 1, 2020

Code: IC 6-3.1-24-14

Enrolled Act: SEA 563, Sec. 15

Summary: Defines "digital manufacturing equipment" for purposes of the Hoosier Business Investment tax credit to mean any production equipment utilized within an integrated computer network system that provides for the onsite manufacturing of a three-dimensional part or product using material that is joined or solidified using multiple layers under computer control pursuant to a computer aided design for rapid or on demand production.

Effective Date: July 1, 2019

Code: IC 6-3.1-26-3.1

Enrolled Act: SEA 563, Sec. 16

Summary: Amends the definition of "qualified investment" under the Hoosier Business Investment tax credit to include the purchase of: retooled or refurbished machinery; new energy conservation and pollution control equipment; and new onsite digital manufacturing equipment.

Effective Date: July 1, 2019

Code: IC 6-3.1-26-8

Enrolled Act: SEA 563, Sec. 17

Summary: Provides that the Hoosier Business Investment tax credit for new onsite digital manufacturing equipment for a tax credit is not to exceed 15% of the qualified investment.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-3.1-26-14

Enrolled Act: SEA 563, Sec. 18

Summary: Lowers the annual global amount of the claims to \$5 million from \$10 million for credits based on a qualified investment made in logistics.

Effective Date: July 1, 2019

Code: IC 6-3.1-26-20

Enrolled Act: SEA 563, Sec. 19

Summary: Amends the headquarters relocation tax credit to extend the credit to an eligible business that: acquired at least \$4 million in venture capital within either six months prior to or six months after applying for the credit; and commits to either relocating its headquarters to Indiana or relocating the number of jobs that equal 80% of the business's payroll to Indiana.

Effective Date: July 1, 2019

Code: IC 6-3.1-30-2

Enrolled Act: SEA 563, Sec. 20

Summary: Expands the definition of "taxpayer" for purposes of the headquarters relocation tax credit for a business that qualifies as an eligible business through the acquisition of venture capital to include a business that has any state tax liability or that submits incremental income tax withholdings under IC 6-3-4-8.

Effective Date: July 1, 2019

Code: IC 6-3.1-30-7

Enrolled Act: SEA 563, Sec. 21

Summary: Establishes that for purposes of IC 6-3.1-30 "venture capital" means financing provided by investors that may include equity, convertible debt, or other forms of equity-like investment instruments.

Effective Date: July 1, 2019

Code: IC 6-3.1-30-7.1

Enrolled Act: SEA 563, Sec. 22

Summary: Establishes a lower employee threshold for qualifying for a headquarters relocation tax credit for a business that qualifies as an eligible business through the acquisition of venture capital. Such a business qualifies if it has at least ten employees in Indiana. Other businesses need to employ at least 75 workers to qualify for the headquarters relocation tax credit.

Limits the total amount of headquarters relocation tax credits that may be approved in a state fiscal year for all eligible businesses that qualify for the tax credit by virtue of acquiring at least \$4 million in venture capital to \$5 million.

Effective Date: July 1, 2019

Code: IC 6-3.1-30-8

Enrolled Act: SEA 563, Sec. 23

Summary: Makes the headquarters relocation tax credit, at the discretion of the Indiana Economic Development Corporation, refundable for eligible businesses that qualify for the tax credit by virtue of acquiring at least \$4 million in venture capital. A taxpayer is not entitled to carryback any unused headquarters relocation tax credit.

Effective Date: July 1, 2019

Code: IC 6-3.1-30-11

Enrolled Act: SEA 563, Sec. 25

Summary: Establishes procedures for instances in which a taxpayer fails to comply with the terms of its agreement with the Indiana Economic Development Corporation (IEDC) for the award of the headquarters relocation tax credit. In the event of noncompliance, IEDC shall notify the department of the noncompliance and request the department to impose an

assessment on the taxpayer in an amount that may not exceed the sum of any previously allowed credits together with interest and penalties required or permitted by law.

The department shall impose an assessment on a taxpayer if requested by IEDC unless the assessment is unsupported by law.

Notwithstanding the provisions of IC 6-8.1-5-2, an assessment is considered timely if the department issues a proposed assessment: not later than 180 days from the date the department is notified of the noncompliance or the date on which the proposed assessment could otherwise be issued in a timely manner under IC 6-8.1-5-2, whichever is later.

Effective Date: July 1, 2019

Code: IC 6-3.1-30-16

Enrolled Act: SEA 563, Sec. 28

Summary: Increases the cap on the amount of school scholarship tax credits that may be awarded for state fiscal years beginning after June 30, 2019. For the fiscal year beginning July 1, 2019, the cap is raised from \$14 million to \$15 million. For fiscal years beginning after June 30, 2020, the cap is raised to \$16.5 million.

Effective Date: July 1, 2019

Code: IC 6-3.1-30.5-13

Enrolled Act: HEA 1001, SEC. 123

Summary: Repeals the Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit.

Effective Date: January 1, 2020

Code: IC 6-3.1-31.9

Enrolled Act: SEA 171, Sec. 25

Summary: Establishes a new credit, the redevelopment tax credit. Provides that a taxpayer may claim a credit against state tax liability if: the taxpayer makes a qualified investment for the redevelopment or rehabilitation of real property located within a qualified redevelopment site; and the qualified investment is approved by the Indiana Economic Development Corporation (IEDC).

Provides that the amount of the credit is equal to the qualified investment made by the taxpayer and approved by the IEDC in an agreement multiplied by the applicable credit percentage determined by the IEDC. It specifies the maximum applicable credit percentages that apply to qualified investments. Limits awards of the redevelopment tax credit at \$50 million per state fiscal year with certain exceptions.

Allows a taxpayer to assign all or part of a redevelopment tax credit, subject to certain limitations. Authorizes IEDC to include in an agreement for the tax credit provisions that require the taxpayer to repay all or part of a credit awarded over a period of years. Provides that an agreement for the redevelopment tax credit must include a repayment provision for the amount of any credit award that exceeds \$7 million.

Requires IEDC to establish measurements for evaluating the performance of the redevelopment tax credit and evaluate the tax credit program on a biennial basis.

Effective Date: January 1, 2020

Code: IC 6-3.1-34

Enrolled Act: SEA 563, Sec. 29

LOCAL TAXATION (IC 6-3.5)

Summary: Specifies a county adopting an ordinance to enact a county vehicle excise tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county vehicle excise tax (otherwise called the surtax for purposes of this chapter). Instead, the Bureau of Motor Vehicles (BMV) will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-0.5

Enrolled Act: HEA 1506, SEC. 1

Summary: Modifies this statute to remove the subsection listing specific vehicles subject to the county vehicle excise tax and instead makes the vehicles subject to this tax the same vehicles that are subject to the motor vehicle excise tax by including a reference to IC 6-6-5-2(a). Clarifies that in the case of the tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-2

Enrolled Act: HEA 1506, SEC. 2

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-4-3

Enrolled Act: HEA 1506, SEC. 3

Summary: Removes a reference to “motor vehicle” and replaces the reference with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-4-4

Enrolled Act: HEA 1506, SEC. 4

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-4-5

Enrolled Act: HEA 1506, SEC. 5

Summary: Requires a county to submit all copies of adopting ordinances in a manner prescribed by the bureau of motor vehicles for copies required to be sent to the bureau of motor vehicles.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-6

Enrolled Act: HEA 1506, SEC. 6

Summary: Specifies for a vehicle described in IC 6-6-5-3.5 (which includes trailers registered with a declared gross vehicle weight equal to or less than 9,000 pounds), the amount to be used in IC 6-3.5-4-7 to determine the amount of county vehicle excise tax due is the amount assessed under IC 6-6-5-3.5 (\$8 per year). All other vehicles that are not vehicle described in IC 6-6-5-3.5 are subject to the existing amounts listed.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-7.3

Enrolled Act: HEA 1506, SEC. 7

Summary: Clarifies the credit for taxes paid are available in the case of where the vehicle is otherwise disposed of. Specifies that the owner of a vehicle who moves out of state in a year in which the owner has paid the surtax is entitled to receive a refund that is calculated in the same manner and subject to the same requirements as the credit for the excise tax under IC 6-6-5-7.4.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-7.4

Enrolled Act: HEA 1506, SEC. 8

Summary: Specifies a county adopting an ordinance to enact a county wheel tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county wheel tax. Instead, the Bureau of Motor Vehicle (BMV) will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-0.5

Enrolled Act: HEA 1506, SEC. 9

Summary: Specifies that in the case of the county wheel tax not being paid for one or more preceding registration years, the Bureau of Motor Vehicles (BMV) may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-2

Enrolled Act: HEA 1506, SEC. 10

Summary: Adds new limitations on the weight of trailers (declared gross weight of more than 9,000 pounds) and tractors (declared gross weight of more than 11,000 pounds) subject to the wheel tax, meaning any trucks or trailers below these weight limits are not subject to the tax.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-3

Enrolled Act: HEA 1506, SEC. 11

Summary: Requires a county to submit all copies of adopting ordinances in a manner prescribed by the Bureau of Motor Vehicles (BMV) for copies required to be sent to the BMV.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-8

Enrolled Act: HEA 1506, SEC. 12

Summary: Repeals the Local Option Hiring Incentive.

Effective Date: January 1, 2020

Code: IC 6-3.5-9

Enrolled Act: SEA 171, Sec. 26

Summary: Specifies a municipality adopting an ordinance to enact a municipal vehicle excise tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the municipal vehicle excise tax (otherwise called the surtax for purposes of this chapter). Instead, the Bureau of Motor Vehicles (BMV) will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020
Code: IC 6-3.5-10-0.5
Enrolled Act: HEA 1506, SEC. 13

Summary: Modifies this statute to remove the subsection listing specific vehicles subject to the municipal vehicle excise tax and instead makes the vehicles subject to this tax the same vehicles that are subject to the motor vehicle excise tax by including a reference to IC 6-6-5-2(a). Clarifies in the case of the tax not being paid for one or more preceding registration years, the Bureau of Motor Vehicle may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020
Code: IC 6-3.5-10-2
Enrolled Act: HEA 1506, SEC. 14

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020
Code: IC 6-3.5-10-3
Enrolled Act: HEA 1506, SEC. 15

Summary: Removes a reference to “motor vehicle” and replaces the reference with “vehicle.”

Effective Date: January 1, 2020
Code: IC 6-3.5-10-4
Enrolled Act: HEA 1506, SEC. 16

Summary: Requires a municipality to submit all copies of adopting ordinances in a manner prescribed by the Bureau of Motor Vehicles (BMV) for copies required to be sent to the BMV.

Effective Date: January 1, 2020
Code: IC 6-3.5-10-6
Enrolled Act: HEA 1506, SEC. 17

Summary: Clarifies the credit for taxes paid are available in the case of where the vehicle is otherwise disposed of. Specifies that the owner of a vehicle who moves out of state in a year in which the owner has paid the surtax is entitled to receive a refund that is calculated in the same manner and subject to the same requirements as the credit for the excise tax under IC 6-6-5-7.4.

Effective Date: January 1, 2020
Code: IC 6-3.5-10-8
Enrolled Act: HEA 1506, SEC. 18

Summary: Specifies that a municipality adopting an ordinance to enact a municipal wheel tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the municipal wheel tax. Instead, the BMV will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020
Code: IC 6-3.5-11-0.5
Enrolled Act: HEA 1506, SEC. 19

Summary: Specifies that in the case of the municipal wheel tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current

registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-3.5-11-8

Enrolled Act: HEA 1506, SEC. 20

Summary: Adds new limitations on the weight of trailers (declared gross weight of more than 9,000 pounds) and tractors (declared gross weight of more than 11,000 pounds) subject to the municipal wheel tax, meaning any trucks or trailers below these weight limits are not subject to the tax.

Effective Date: January 1, 2020

Code: IC 6-3.5-11-3

Enrolled Act: HEA 1506, SEC. 21

LOCAL INCOME TAXES (IC 6-3.6)

Summary: Establishes that for purposes of local income taxes under IC 6-3.6, “regional jail” has the meaning set forth in IC 11-12-5.5-1.

Effective Date: Upon passage

Code: IC 6-3.6-2-14.5

Enrolled Act: HEA 1065, SEC. 5

TAXATION OF FINANCIAL INSTITUTIONS (IC 6-5.5)

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 179 of the Internal Revenue Code for purposes of the financial transactions tax certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-5.5-1-2

Enrolled Act: SEA 565, Sec. 16

Summary: Clarifies, for purposes of the financial transactions tax, the provision of an Indiana deduction for the amount included in the taxpayer’s gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2019 (Retroactive)

Code: 6-5.5-1-2

Enrolled Act: SEA 565, Sec. 16

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 168 of the Internal Revenue Code for purposes of the financial transactions tax certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-5.5-1-20

Enrolled Act: SEA 565, Sec. 17

MOTOR FUEL AND VEHICLE EXCISE TAX (IC 6-6)

Summary: Allows a shipper to obtain a diversion number within 24 hours of the diversion and report the number on the shipper's or agent's monthly return to the department in the event of a shipment of gasoline being legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Previously, the shipper or its agent was required to provide notification to the department before a diversion or correction if an intended diversion or correction is to occur.

Effective Date: July 1, 2019

Code: 6-6-1.1-606.5

Enrolled Act: SEA 565, Sec. 18

Summary: Eliminates the requirement that in order for a local transit system to claim a refund of tax on gasoline used, its claim must contain: a quarterly operating statement; a current balance sheet; and a schedule of all salaries in excess of \$10,000 per annum paid to any officer or employee.

Effective Date: July 1, 2019

Code: 6-6-1.1-902

Enrolled Act: SEA 565, Sec. 19

Summary: Eliminates the requirement that in order for a rural transit system to claim a refund of tax on gasoline used for transporting persons for compensation by means of a motor vehicle or trackless trolley, its claim must contain: a quarterly operating statement; a current balance sheet; and a schedule of all salaries in excess of \$10,000 per annum paid to any officer or employee.

Effective Date: July 1, 2019

Code: 6-6-1.1-902.5

Enrolled Act: SEA 565, Sec. 20

Summary: Allows a shipper to obtain a diversion number within 24 hours of the diversion and report the number on the shipper's or agent's monthly return to the department in the event of a shipment of special fuel being legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Previously, the shipper or its agent was required to provide notification to the department before a diversion or correction if an intended diversion or correction is to occur.

Effective Date: July 1, 2019

Code: 6-6-2.5-40

Enrolled Act: SEA 565, Sec. 21

Summary: Defines, for purposes of the motor carrier fuel tax, "natural gas product" as having the meaning set forth in Indiana Code 6-6-2.5-16.5. Adds natural gas product to the definitions of "diesel gallon equivalent" and "gasoline gallon equivalent."

Effective Date: July 1, 2018 (Retroactive)

Code: 6-6-4.1-1

Enrolled Act: SEA 565, Sec. 22

Summary: Clarifies, for purposes of the motor carrier fuel tax, that the rate of the tax is tied to the type of fuel used and the rate of the corresponding excise tax on that fuel (except in the case of natural gas products or an alternative fuel, which do not have a corresponding excise tax), specifically adding that if gasoline is consumed, the rate of the motor carrier fuel tax is the same rate as the gasoline excise tax imposed under IC 6-6-1.1.

Effective Date: July 1, 2018 (Retroactive)

Code: 6-6-4.1-4

Enrolled Act: SEA 565, Sec. 23

Summary: Specifies that in the case of the vehicle excise tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-6-5-2

Enrolled Act: HEA 1506, SEC. 23

Summary: Specifies that in the case of the commercial vehicle excise tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-6-5.5-3

Enrolled Act: HEA 1506, SEC. 25

Summary: Changes the Indiana connection standard for the exemption from taxation and registration for the aircraft license excise tax for aircraft owned or operated by a person who is either an air carrier certificated under Federal Air Regulation Part 121 or a scheduled air taxi operator certified under Federal Air Regulation Part 135. The person is exempt unless such person is a corporation incorporated under the laws of the state of Indiana, an individual who is a resident of Indiana, or a *domestic corporation having a physical presence in Indiana that results in Indiana being the regular or principal place of business of its chief executive, operating, and financial officers*. Under the previous standard, the corporation is not exempt if it is a corporation incorporated under the laws of the state of Indiana, an individual who is a resident of Indiana, or a *corporation with an Indiana corporate headquarters (as defined in IC 6-1.1-12.2-6)*.

Effective Date: January 1, 2020

Code: IC 6-6-6.5-9

Enrolled Act: SEA 171, Sec. 27

Summary: Eliminates surplus language “that eligibility of an aircraft for a deduction under IC 6-1.1-12.3 does not exempt a taxpayer from the aircraft license excise tax.” The deduction under IC 6-1.1-12.3 is repealed elsewhere in the law.

Effective Date: January 1, 2020

Code: IC 6-6-6.5-12

Enrolled Act: SEA 171, Sec. 28

Summary: Establishes that for purposes of the aircraft license excise tax for a taxable period beginning after December 31, 2020, whenever a taxpayer makes a partial payment on the taxpayer’s tax liability, the order in which the department shall apply the partial payment. That order is: (1) To any registration or transfer fee owed by the taxpayer; (2) To any excise tax owed by the taxpayer; (3) To any late penalty first and then toward interest on the excise tax owed by the taxpayer; (4) To any gross retail or use tax owed by the taxpayer; and (5) To any late penalty first and then toward interest on gross retail or use tax owed by the taxpayer.

If the taxpayer has liabilities for taxes in addition to what is due under this section, the payment must be applied as prescribed by this section and then pursuant to IC 6-8.1-8-1.5 or the department’s rules.

Effective Date: July 1, 2019

Code: 6-6-6.5-14

Enrolled Act: SEA 565, Sec. 24

Summary: Clarifies that the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program is exempt from the auto rental excise tax.

Effective Date: July 1, 2019

Code: IC 6-6-9-8

Enrolled Act: HEA 1001, SEC. 125

Summary: Clarifies that the Vanderburgh County supplemental auto rental excise tax is not imposed on the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program, but allows the legislative body of the county to adopt an ordinance imposing the tax at a rate of 1% on the gross retail income received by the sharing program. The ordinance must expire by December 31, 2036.

Effective Date: July 1, 2019

Code: IC 6-6-9.5-7

Enrolled Act: HEA 1001, SEC. 126

Summary: Extends the deadline for any increase in the Marion County supplemental auto rental excise tax rate to continue in effect until December 31, 2040, instead of February 28, 2023.

Effective Date: Upon passage

Code: IC 6-6-9.7-7

Enrolled Act: SEA 7, SEC. 4

Summary: Clarifies that the Marion County supplemental auto rental excise tax is not imposed on the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program, but allows the legislative body of the county to adopt an ordinance imposing the tax at a rate of on the gross 1% retail income received by the sharing program. The ordinance must expire by December 31, 2027.

Effective Date: July 1, 2019

Code: IC 6-6-9.7-7

Enrolled Act: HEA 1001, SEC. 127

Summary: Clarifies that, subject to the exclusions mentioned below, “heavy rental equipment” means all rented tangible personal property that is owned by a person or business that: primarily rents equipment described in 532412 of the North American Industry Classification System Manual in effect on January 1, 2018; and is a retail merchant in the business of renting heavy equipment, including any attachments or accessories. Property that is not intended to be permanently affixed to any real property or that is not subject to registration under IC 9-18.1 for use on a public highway (as defined in IC 9-25-2-4) is excluded from the definition of heavy rental equipment.

Establishes that a person is considered to primarily rent equipment described in 532412 of the North American Industry Classification System Manual in effect on January 1, 2018, if the rental of the equipment generates the largest portion of the person’s gross revenue and the person lists 532412 as the person’s principal business activity code on the person’s Indiana adjusted gross income tax return. In the case of a person who is an affiliate included in an Indiana consolidated or combined adjusted gross income tax return, the person may provide a copy of the federal Form 851 filed with the Internal Revenue Services that lists 532412 as the person’s principal business activity code.

For purposes of determining whether a person is considered to primarily rent equipment described in 532412 of the North American Industry Classification System Manual, the department may rely on the principal business activity code listed for the person on the person’s Indiana adjusted gross income tax return of the federal Form 851, and the person may not apply any change to the listing on any amended return or subsequent return or federal form for purposes of this chapter without the approval of the department.

Effective Date: July 1, 2019

Code: 6-6-15-2

Enrolled Act: SEA 565, Sec. 25

Summary: Makes a technical correction to the definition of “heavy rental equipment.”

Effective Date: July 1, 2019

Code: IC 6-6-15-2

Enrolled Act: HEA 1187, SEC. 41

Summary: Clarifies that the heavy equipment rental excise tax, is imposed upon the rental of heavy rental equipment from a retail merchant in Indiana and received from a location the retail merchant in Indiana. Equipment rented from a location outside Indiana is exempt from the excise tax. A retail merchant subject to the heavy rental equipment excise tax is required to collect and remit the excise tax on all rentals of tangible personal property.

Effective Date: July 1, 2019

Code: 6-6-15-3

Enrolled Act: SEA 565, Sec. 26

Summary: Provides an exemption from the heavy rental equipment excise tax if the equipment is rented for mining purposes or would be eligible for a property tax abatement deduction under IC 6-1.1-12.1 during the calendar year if the rentee was considered the owner of the equipment for income tax purposes or property tax purposes.

Provides that a rentee asserting an exemption for whatever reason from the heavy rental equipment excise tax shall complete the form prescribed by the department and the retail merchant may rely on the completed form.

Effective Date: July 1, 2019

Code: 6-6-15-4

Enrolled Act: SEA 565, Sec. 27

Summary: Provides that in the event of a misclassification, a person shall receive a credit for any Indiana property tax paid on the equipment for a calendar year against any excise tax owed on the equipment in the same calendar year, and for any excise tax paid on the equipment for a calendar year against any Indiana property tax owed on the equipment in the same calendar year.

Effective Date: July 1, 2019

Code: 6-6-15-6

Enrolled Act: SEA 565, Sec. 28

Summary: Creates the vehicle sharing excise tax. The tax is imposed on the sharing of passenger motor vehicles and trucks on a peer to peer vehicle sharing program or by vehicle owners through means other than a sharing program. The tax is imposed on vehicle sharing for less than 30 days at a rate of 2% on the gross retail income received by the retail merchant (the sharing program or the vehicle owner if not shared on a sharing program). Exemptions include trucks shared with a gross weight exceeding 11,000 pounds, sharing by a funeral director when he or she uses the vehicle as part of the services provided by a funeral director, and sharing that meets the sales tax exemption under IC 6-2.5-5-54(b). The driver of the vehicle is liable for the tax, and the tax is a separate amount added to the consideration for the sharing. Further specifies the remittance requirements and directions for the state to deposit and disburse the funds.

Effective Date: January 1, 2020

Code: IC 6-6-16

Enrolled Act: HEA 1001, SEC. 128

ELIGIBLE EVENTS EXEMPTION FROM TAXATION (IC 6-8)

Summary: Adds the College Football Playoff Group (and specifies who is included within this group) to the list of “eligible entities” able to use certain tax exemptions for “eligible events.”

Effective Date: July 1, 2019

Code: IC 6-8-12-1

Enrolled Act: HEA 1001, SEC. 130

Summary: Adds the College Football Playoff National Championship and related ancillary events (and specifies who is included within this group) conducted after December 31, 2021, to the list of “eligible events.”

Effective Date: July 1, 2019

Code: IC 6-8-12-2

Enrolled Act: HEA 1001, SEC. 131

TAX ADMINISTRATION (IC 6-8.1)

Summary: Adds the vehicle sharing excise tax (IC 6-6-16) to the inventory of “listed taxes.”

Effective Date: January 1, 2020

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1001, SEC. 132

Summary: Removes the malt excise tax from the inventory of listed taxes.

Effective Date: July 1, 2019

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1518, SEC. 1

Summary: Specifies a requirement to the directive that the department enter information sharing agreements with fiscal officers of political subdivisions regarding innkeeper’s tax, food and beverage tax, or admissions tax, that for an innkeeper’s tax or food and beverage tax remitted through a marketplace facilitator, the information shared must include the name of each business and the amount of money collected from each business by a marketplace facilitator acting on behalf of the business.

Effective Date: July 1, 2019

Code: IC 6-8.1-3-7.1

Enrolled Act: HEA 1001, SEC. 133

Summary: Requires the department, before September 1 of each year, to submit a report to the interim study committee on fiscal policy established by IC 2-5-1.3-4 summarizing the department’s systems modifications concerning geographic information systems mapping of local income tax collection for purposes of allocating local income tax based on the residency of a taxpayer.

Effective Date: July 1, 2019

Code: IC 6-8.1-3-16

Enrolled Act: HEA 1427, SEC. 76

Summary: Clarifies that the notice of proposed assessment is prima facie evidence that the department’s claim for the unpaid tax is valid, including during an action appealed to the tax court. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

Effective Date: July 1, 2019

Code: 6-8.1-5-1

Enrolled Act: SEA 565, Sec. 30

Summary: Establishes that a person must retain the books and records and any state or federal tax return that the person has filed:

- (1) For an unlimited period, if the person fails to file a return or receives notice from the department that the person has filed a suspected fraudulent return, or an unsigned or substantially blank return;
- (2) In all other cases, for a period of at least three years after the date the final payment of the particular tax liability was due, or for a period during which a judicial proceeding or appeal related to a listed tax is pending, whichever is later, unless after an audit, the department consents to earlier destruction; or
- (3) If the limitation on assessments is extended beyond three years for a particular tax liability, the person must retain the books and records until the assessment period is over, or for a period during which a judicial proceeding or appeal related to a listed tax is pending, whichever is later.

Effective Date: July 1, 2019

Code: 6-8.1-5-4

Enrolled Act: SEA 565, Sec. 31

Summary: Establishes the failure of a person to keep books and records in the ordinary course of business shall be considered for purposes of determining the weight of the evidence as it relates to the person's liability for a listed tax, and not for purposes of the admissibility of the evidence. In examining the evidence, the department and the courts may take into account any federal law regarding the probative value of such evidence.

Effective Date: July 1, 2019

Code: 6-8.1-5-4

Enrolled Act: SEA 565, Sec. 31

Summary: Permits the department to release a statement of tax withholding or other tax information statement provided on behalf of a taxpayer to the department to: (1) the taxpayer on whose behalf the tax withholding or other tax information statement was provided to the department; (2) the taxpayer's spouse, if the taxpayer is deceased or incapacitated and the taxpayer's spouse is filing a joint income tax return with the taxpayer; or (3) an administrator, executor, trustee, or other fiduciary acting on behalf of the taxpayer if the taxpayer is deceased.

Effective Date: July 1, 2019

Code: 6-8.1-7-1

Enrolled Act: SEA 565, Sec. 32

Summary: Removes reference to the malt excise tax from the department's confidentiality statute.

Effective Date: July 1, 2019

Code: IC 6-8.1-7-1

Enrolled Act: HEA 1518, SEC. 2

Summary: Establishes that for a taxable period beginning before January 1, 2021, whenever a taxpayer makes a partial payment on the taxpayer's tax liability, the department shall apply the partial payment in the following order: (1) to any penalty owed by the taxpayer; (2) to any interest owed by the taxpayer; and (3) to the tax liability of the taxpayer.

Establishes that for a taxable period beginning after December 31, 2020, whenever a taxpayer makes a partial payment on the taxpayer's tax liability, the department shall apply the partial payment in the following order: (1) to the tax liability of the taxpayer; (2) to any penalty owed by the taxpayer; and (3) to any interest owed by the taxpayer.

In the case of a taxpayer with multiple liabilities, permits the department to adopt rules under IC 4-22-2 to establish the manner in which payments are applied to the taxpayer's outstanding liabilities.

Effective Date: July 1, 2019

Code: 6-8.1-8-1.5

Enrolled Act: SEA 565, Sec. 33

Summary: Establishes the department may not issue a demand notice for a liability more than nine years after the first date the department is permitted to issue a demand notice.

Provides if a taxpayer does not own property in Indiana, or if the department is unable to determine whether the taxpayer owns property in Indiana, the department may file the tax warrant with the circuit court clerk of Marion County.

Authorizes the department to domesticate a valid tax warrant in one or more states with all the remedies and rights permitted by the other states regardless of Indiana law. A judgment on a tax warrant must be filed in at least one Indiana county, and the department may file an additional warrant in one or more Indiana counties within ten years after the issuance of a demand notice. An amended tax warrant shall not constitute an alias tax warrant. Additionally, the failure to renew a tax warrant shall preclude the issuance of a new tax warrant. If the department does not issue a timely demand notice, file a timely tax warrant, or renew all tax warrants, the department shall extinguish the tax liability.

Effective Date: July 1, 2019

Code: 6-8.1-8-2

Enrolled Act: SEA 565, Sec. 34

Summary: Provides that when a sheriff collects payments pursuant to a tax warrants, the sheriff shall notify the department, in a manner specified by the department, of the name of the taxpayer and the amount of the payment within seven days of receipt. In the event of an emergency, a taxpayer may direct the sheriff to make a payment on the taxpayer's behalf using the department's electronic payment portal when certified funds have been received by the sheriff.

Effective Date: July 1, 2019

Code: 6-8.1-8-3

Enrolled Act: SEA 565, Sec. 35

Summary: Specifies that a class action may not be brought against a marketplace facilitator on behalf of purchasers arising from or in any way related to an overpayment of sales tax or use tax collected by the marketplace facilitator, regardless of whether such action is characterized as a tax refund claim. However, this does not affect a purchaser's right to seek a refund under this chapter.

Effective Date: July 1, 2019

Code: IC 6-8.1-9-7

Enrolled Act: HEA 1001, SEC. 134

Summary: Provides relief from certain penalties and interest accrued by an incarcerated person. If a person subject to the penalty imposed under this section provides the department with documentation showing that the person is or has been subject to incarceration for a period of a least one hundred eighty (180) days, the department shall waive any penalty under this section and interest that accrues during the time the person was incarcerated. However, the waiver shall not be to an extent greater than the penalty or interest relief to which a person would otherwise have been entitled under the federal Service Members Civil Relief Act (50 U.S.C. 3901-4043), if the person was in military service.

Nothing in this provision shall preclude the department from issuing a proposed assessment, demand notice, jeopardy proposed assessment, jeopardy demand notice, or warrant otherwise permitted by law.

Effective Date: July 1, 2019

Code: 6-8.1-10-2.1

Enrolled Act: SEA 565, Sec. 37

Summary: Extends the \$10 penalty for each failure to file a timely return to also cover each failure to electronically file an information return that is required by the department to be filed in an electronic format.

Effective Date: July 1, 2019

Code: IC 6-8.1-10-6

Enrolled Act: SEA 565, SEC. 38

Summary: Establishes that money in the department of revenue pilot program fund is continuously appropriated to the department of state revenue to carry out the purposes of the fund.

Effective Date: Upon passage

Code: IC 6-8.1-16.3-5

Enrolled Act: HEA 1001, SEC. 135

INNKEEPERS AND OTHER LOCAL TAXES (IC 6-9)

Summary: Makes changes to the Vanderburgh County innkeeper's tax. (The department does not administer this tax.)

Effective Date: July 1, 2019

Code: IC 6-9-2.5

Enrolled Act: HEA 1402, SEC. 1-4

Summary: Increases the maximum allowable rate of the Clark/Floyd county innkeeper's tax from 4% to 6%.

Effective Date: July 1, 2019

Code: IC 6-9-3-4

Enrolled Act: HEA 1402, SEC. 5

Summary: Authorizes the county fiscal body of Allen County to adopt an ordinance to raise the rate of its innkeeper's tax to 8% from the current rate of 7%. Establishes rules regarding the making of grants by the capital improvement board of managers to the convention and visitor bureau.

Effective Date: July 1, 2019

Code: IC 6-9-9-3

Enrolled Act: HEA 1402, SEC. 6

Summary: Adds "resort" to the list of accommodations to which the White County innkeeper's tax may apply. Adds that the rental of an accommodation must be in lodging which is "regularly furnished" for consideration. (The department does not administer this tax.)

Effective Date: July 1, 2019

Code: IC 6-9-10.5-6

Enrolled Act: HEA 1402, SEC. 7

Summary: Repeals the specific chapter authorizing the Howard County innkeeper's tax. (Howard County has adopted the uniform innkeeper's tax, and the department does not administer this tax for Howard County.)

Effective Date: July 1, 2019

Code: IC 6-9-16

Enrolled Act: HEA 1402, SEC. 8

Summary: Allows Howard County to impose a maximum county innkeeper's tax rate of 8%. (The maximum rate allowed under the uniform county innkeeper's tax is 5% for all other counties, and the department does not administer this tax.)

Effective Date: July 1, 2019

Code: IC 6-9-18-3

Enrolled Act: HEA 1402, SEC. 9

Summary: Clarifies that the innkeeper's tax imposed under IC 6-9 also applies to the rental or furnishing of rooms, lodgings or other accommodations in a house, condominium, or apartment for consideration for less than 30 days. Provides that the exemption under IC 6-2.5-5-53(a) also applies to any innkeeper's tax. Provides a notice to owners of houses, condominiums, or apartments that may be required to collect sales tax if they are required to collect innkeeper's tax.

Effective Date: July 1, 2019

Code: IC 6-9-29-1.2

Enrolled Act: HEA 1001, SEC. 140

Summary: Specifies that a marketplace facilitator that facilitates transactions subject to an innkeeper's tax is considered the person engaged in the business of renting or furnishing the rooms, lodgings, or accommodations and is required to collect and remit any innkeepers taxes imposed. Provides that a marketplace facilitator is required to collect and remit innkeepers tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax and innkeepers tax articles as the retail merchant in such transactions. Creates the requirement that the marketplace facilitator provide information listing the tax collected by the marketplace facilitator on behalf of each of its sellers for the period specified by the requesting entity (either the department, or the political subdivision for only the innkeeper's tax collected for transactions occurring within the subdivision).

Effective Date: July 1, 2019

Code: IC 6-9-29-6

Enrolled Act: HEA 1001, SEC. 141

Summary: Permits the county treasurer of a county with an innkeeper's tax to enter into an agreement with a fiscal officer of a tourism board of that county to share information relating to the name and retail address of each business collecting the innkeeper's tax and the amount of money collected from each business. Further specifies that the agreement must include a provision that limits that sharing of that information.

Effective Date: July 1, 2019

Code: IC 6-9-29-7

Enrolled Act: HEA 1001, SEC. 142

Summary: Creates a new chapter dealing with the administration of all food and beverage taxes imposed under IC 6-9. Provides that a marketplace facilitator is required to collect and remit food and beverage tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax and food and beverage tax articles as the retail merchant in such transactions. Specifies that the person collecting a food and beverage tax holds the tax as an agent for the state, and the non-remittance of such tax can result in penalties, interest, and possibly criminal charges. Creates the requirement that the marketplace facilitator provide information listing the tax collected by the marketplace facilitator on behalf of each of its sellers for the period specified by the requesting entity (either the department, or the political subdivision for only the innkeeper's tax collected for transactions occurring within the subdivision).

Effective Date: July 1, 2019 January 1, 2020

Code: IC 6-9-29.5

Enrolled Act: HEA 1001, SEC. 143

Summary: Authorizes the adoption of the Brown County Performing Arts Center Admissions Tax. The county fiscal body may adopt an ordinance to impose the tax after January 1 but before June 1 of a year. If the fiscal body adopts an ordinance, the excise tax applies to an event ticket purchased after June 30 of the calendar year in which the ordinance is adopted or a later date that is set forth in the ordinance.

Effective Date: Upon passage

Code: IC 6-9-46-3

Enrolled Act: HEA 1402, SEC. 11

Summary: Establishes which events are subject to the tax and certain exemptions to the general rule. Establishes the admissions tax rate at \$1 per covered event, and imposes collection and remittance requirements on the person who collects the price for admission.

Effective Date: Upon passage

Code: IC 6-9-46-4

Enrolled Act: HEA 1402, SEC. 11

Summary: Requires that the person who collects the tax remit the revenue collected monthly to the department in the manner and on forms prescribed by the department. The tax collected from persons paying for admission to a particular event shall be remitted not more than 15 days after the end of the month during which the event occurred.

Effective Date: Upon passage

Code: IC 6-9-46-6

Enrolled Act: HEA 1402, SEC. 11

Summary: Requires that the amounts received from the performing arts center admissions tax be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state. If a performing arts center admissions tax is imposed under this chapter, the county legislative body shall establish a county performing arts center admissions tax fund.

Effective Date: Upon passage

Code: IC 6-9-46-8

Enrolled Act: HEA 1402, SEC. 11

Summary: Establishes rules governing the management of money in the county performing arts center admissions tax fund.

Effective Date: Upon passage

Code: IC 6-9-46-8

Enrolled Act: HEA 1402, SEC. 11

Summary: Authorizes the adoption of the Attica Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Attica food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: July 1, 2019

Code: IC 6-9-49-3

Enrolled Act: HEA 1402, SEC. 12

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: July 1, 2019

Code: IC 6-9-49-4

Enrolled Act: HEA 1402, SEC. 12

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: July 1, 2019

Code: IC 6-9-49-5

Enrolled Act: HEA 1402, SEC. 12

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: July 1, 2019

Code: IC 6-9-49-6

Enrolled Act: HEA 1402, SEC. 12

Summary: Authorizes the adoption of the Danville Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Danville Food and Beverage Tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: July 1, 2019

Code: IC 6-9-50-3

Enrolled Act: HEA 1402, SEC. 13

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: July 1, 2019

Code: IC 6-9-50-4

Enrolled Act: HEA 1402, SEC. 13

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: July 1, 2019

Code: IC 6-9-50-5

Enrolled Act: HEA 1402, SEC. 13

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: July 1, 2019

Code: IC 6-9-50-6

Enrolled Act: HEA 1402, SEC. 13

Summary: Authorizes the adoption of the Greenwood Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Greenwood food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: Upon passage

Code: IC 6-9-51-3

Enrolled Act: HEA 1402, SEC. 14

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: Upon passage

Code: IC 6-9-51-4

Enrolled Act: HEA 1402, SEC. 14

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: Upon passage

Code: IC 6-9-51-5

Enrolled Act: HEA 1402, SEC. 14

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: Upon passage

Code: IC 6-9-51-6

Enrolled Act: HEA 1402, SEC. 14

Summary: Authorizes the adoption of the Whitestown Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Whitestown Food and Beverage Tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: Upon passage

Code: IC 6-9-52-3

Enrolled Act: HEA 1402, SEC. 15

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: Upon passage

Code: IC 6-9-52-4

Enrolled Act: HEA 1402, SEC. 15

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: Upon passage

Code: IC 6-9-52-5

Enrolled Act: HEA 1402, SEC. 15

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: Upon passage

Code: IC 6-9-52-6

Enrolled Act: HEA 1402, SEC. 15

Summary: Authorizes the adoption of the Knox County innkeeper's tax. (Knox County currently uses the uniform innkeeper's tax under IC 6-9-18.)

Establishes the list of accommodations to which the tax applies as well as transactions exempt from imposition of the tax.

Establishes that the rate of the tax shall not exceed 6% unless either the Grouseland Foundation is dissolved or tours of the

territorial mansion and presidential site of William Henry Harrison are no longer provided in which case the rate may not exceed 5%.

Effective Date: July 1, 2019

Code: IC 6-9-53-3

Enrolled Act: HEA 1402, SEC. 16

Summary: Provides that the return to be filed for the payment of the tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department may, by rule, determine.

Effective Date: July 1, 2019

Code: IC 6-9-53-4

Enrolled Act: HEA 1402, SEC. 16

Summary: Provides that the amount received from the tax that exceeds 5% shall be allocated and paid to the Grouseland Foundation, Inc.

Effective Date: July 1, 2019

Code: IC 6-9-53-5

Enrolled Act: HEA 1402, SEC. 16

ALCOHOL AND TOBACCO (IC 7.1-4)

Summary: Repeals the malt excise tax.

Effective Date: July 1, 2019

Code: IC 7.1-4-5

Enrolled Act: HEA 1518, SEC. 57

Summary: Clarifies that various alcohol taxes are to be deposited in the state construction fund and not the postwar construction fund.

Effective Date: July 1, 2019

Code: IC 7.1-4-8-1

Enrolled Act: HEA 1001, SEC. 144

Summary: Removes language dealing with the postwar construction fund and creates the state construction fund, which is to be used for construction, reconstruction, rehabilitation, repair, purchase, rental, and sale of state properties and institutions (excluding state educational institutions, as defined in IC 21-7-13-32). .

Effective Date: July 1, 2019

Code: IC 7.1-4-8-2

Enrolled Act: HEA 1001, SEC. 145

MOTOR VEHICLES—GENERAL PROVISIONS (IC 9-13)

Summary: Defines the “state construction fund” as having the same definition as in IC 7.1-4-8-1.

Effective Date: July 1, 2019

Code: IC 9-13-2-173.1

Enrolled Act: HEA 1001, SEC. 158

Summary: Repeals the definition of the “state police building account.”

Effective Date: July 1, 2019

Code: IC 9-13-2-173.5

Enrolled Act: HEA 1001, SEC. 159

BUREAU OF MOTOR VEHICLES FUNDS (IC 9-14-14)

Summary: Repeals the state police building account.

Effective Date: July 1, 2019

Code: IC 9-14-14-4

Enrolled Act: HEA 1001, SEC. 160

Summary: Removes specific references to percentages that go into specific subaccounts for money distributed to or deposited in the highway, road and street fund under Title 9. Most references in Title 9 state which subaccount monies are to be deposited into (state highway fund or local road and street account).

Effective Date: Upon Passage

Code: IC 9-14-14-5

Enrolled Act: SEA 80, SEC. 1

MOTOR VEHICLE REGISTRATION (IC 9-18.1)

Summary: Clarifies that registration fees for not-for-hire buses are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-4

Enrolled Act: HEA 1001, SEC. 164

Summary: Clarifies that registration fees for trailers are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-8

Enrolled Act: HEA 1001, SEC. 167

Summary: Clarifies that registration fees for trucks, tractors used with semitrailer, or for-hire buses are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-9

Enrolled Act: HEA 1001, SEC. 168

Summary: Clarifies that registration fees for semitrailers are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-10

Enrolled Act: HEA 1001, SEC. 169

Summary: Clarifies that registration fees for vehicles registered under the International Registration Plan are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-10.5

Enrolled Act: HEA 1001, SEC. 170

Summary: Clarifies that registration fees for recovery vehicles are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-6-4

Enrolled Act: HEA 1001, SEC. 171

Summary: Creates a distinction for registration periods when the vehicle has an expired registration: a registration may be renewed for a vehicle with an unexpired registration for a period of 12 months from the date on which the registration will expire, but for a vehicle with an expired registration, for a period of not less than three months or greater than 24 months.

Effective Date: January 1, 2020

Code: IC 9-18.1-11-3

Enrolled Act: HEA 1506, SEC. 40

Summary: Specifies that a person who has filed an affidavit demonstrating that their vehicle will not be used upon a highway for a period of at least 90 consecutive days is not subject to an administrative penalty collected under subsection (a) of this statute.

Effective Date: January 1, 2020

Code: IC 9-18.1-11-5

Enrolled Act: HEA 1506, SEC. 41

Summary: Clarifies that fees collected for transfer of registration are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-6

Enrolled Act: HEA 1001, SEC. 176

Summary: Clarifies that the vehicle a person sells or otherwise disposes of before the date on which the vehicle's registration expires includes a wrecked or destroyed vehicle, and they may also apply to the bureau to transfer the registration and license plates to a vehicle acquired or owned by the person.

Effective Date: January 1, 2020

Code: IC 9-18.1-11-6

Enrolled Act: HEA 1506, SEC. 42

Summary: Clarifies that fees collected for a duplicate or replacement license plate or proof of registration are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-8

Enrolled Act: HEA 1001, SEC. 177

Summary: Clarifies that fees collected for change of ownership are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-9

Enrolled Act: HEA 1001, SEC. 178

Summary: Clarifies that fees collected for display of different license plate are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-10

Enrolled Act: HEA 1001, SEC. 179

Summary: Clarifies that fees collected for temporary registration permits are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-12-2

Enrolled Act: HEA 1001, SEC. 180

Summary: Clarifies that fees collected for temporary delivery permits are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-12-3

Enrolled Act: HEA 1001, SEC. 181

SIZE AND WEIGHT REGULATION (IC 9-20)

Summary: Amends the section dealing with annual bulk milk permits to also allow Indiana Department of Transportation (INDOT) to approve annual permits for electric cooperatives (which has the same meaning as an entity that is organized under IC 8-1-13), subject to the same standards as the bulk milk permits, to transport material, products, or equipment belonging to an electric cooperative that are necessary for the installation or maintenance of facilities owned or operated by an electric cooperative. Further changes the name of the permit from “annual bulk milk permit” to “annual permit.”

Effective Date: July 1, 2019

Code: IC 9-20-6-2.1

Enrolled Act: SEA 144, SEC. 1

DEALER SERVICES (IC 9-32)

Summary: Provides a definition of “documentation preparation fee,” which means any fee charged by a dealership concerning the sale of a motor vehicle, regardless of designation, and that includes costs incurred by the dealership for the preparation of documents concerning the sale of motor vehicle. However, the term does not include a fee imposed by a financial institution for the purpose of extending credit for the purchase of a vehicle.

Effective Date: July 1, 2013 (Retroactive)

Code: IC 9-32-2-11.2

Enrolled Act: HEA 1237, SEC. 2

Summary: Specifies that a dealership may not charge a document preparation fee in excess of \$200. There had previously not been a statutory limit. Further specifies that a document preparation fee must be included in the advertised sale price of a vehicle, as well as being affirmatively disclosed in writing by the dealer during negotiations for the sale of a vehicle to a potential purchaser that states the dollar amount of the document preparation fee to be charged and as a separate line item on the purchaser’s bill of sale or other purchase contract. Also provides that a document preparation fee under this section may be adjusted annually by a percentage equal to the annual percentage change in the Consumer Price Index, as published by the United States Bureau of Labor Statistics.

Effective Date: July 1, 2013 (Retroactive)

Code: IC 9-32-13-7

Enrolled Act: HEA 1237, SEC. 4

INSPECTION, SALE, AND DELIVERY OF PETROLEUM PRODUCTS (IC 16-44-2)

Summary: Eliminates the special rules that impose the penalty of 5% of the amount of unpaid tax due and interest on the unpaid tax and penalty at the rate of 8% annually for a distributor of gasoline or kerosene who fails to file a monthly report and pay the tax due as required. The distributor is now subject to the standard interest and penalty provisions for listed taxes under 6-8.1-10 for failure to file and pay the tax due as required.

Effective Date: July 1, 2019

Code: 16-44-2-18

Enrolled Act: SEA 565, Sec. 39

PEER TO PEER VEHICLE SHARING (IC 24-4-9.2)

Summary: Creates the requirements for peer to peer vehicle sharing. Several definitions appearing in this chapter are referenced in the new vehicle sharing excise tax (IC 6-6-16), auto and supplemental auto rental excise taxes (IC 6-6-9, 9.5, and 9.7), and in an amendment to sales tax provisions (IC 6-2.5).

Effective Date: January 1, 2020

Code: IC 24-4-9.2

Enrolled Act: HEA 1362, SEC. 3

FIRST LIEN MORTGAGE LENDING (IC 24-4.4)

Summary: Provides that if the department of state revenue notifies the department of financial institutions that a person is on the most recent tax warrant list, the department of financial institutions shall not issue or renew the person's license to engage in first lien mortgage transactions until the person provides to the department of financial institutions a statement from the department of state revenue that the person's tax warrant has been satisfied, or the department of financial institutions receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

Effective Date: July 1, 2019

Code: IC 24-4.4-2-402(11)

Enrolled Act: HEA 1447, SEC. 2

UNIFORM CONSUMER CREDIT CODE (IC 24-4.5)

Summary: Provides that if the department of state revenue notifies the department of financial institutions that a person is on the most recent tax warrant list, the department of financial institutions shall not issue or renew the person's license to make consumer loans until the person provides to the department of financial institutions a statement from the department of state revenue that the person's tax warrant has been satisfied, or the department of financial institutions receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

Effective Date: July 1, 2019

Code: IC 24-4.5-3-503(12)

Enrolled Act: HEA 1447, Sec. 19

LOCAL GOVERNMENT PLANNING AND DEVELOPMENT (IC 36-7)

Summary: Provides that if a reuse authority (that had jurisdiction over an enterprise zone established under IC 5-28-15-11 that is expired under IC 5-28-15) issues a certification for one or more incentives to a business, the reuse authority shall provide a copy of the certification to: the business; the department of local government finance; and the department of

revenue.

Effective Date: July 1, 2019

Code: IC 36-7-30-25.1

Enrolled Act: SEA 554, SEC. 3

Summary: Provides that, in the case of a certified technology park (CTP) that has reached its lifetime distribution cap, the income tax base period amount is the aggregate state and local income taxes for wages and salaries earned for work in the CTP during the fiscal year in which the CTP exceeded its lifetime distribution limits. Further provides that, if a CTP reached its limit prior to July 1, 2020, the base period amount is the aggregate state and local income taxes for fiscal year 2020.

Effective Date: July 1, 2020

Code: IC 36-7-32-8

Enrolled Act: SEA 563, Sec. 30

Summary: Provides that, in the case of a certified technology park (CTP) that has reached its lifetime distribution cap, the incremental distribution is the difference between the state and local income taxes paid by employees employed in the CTP for work in the CTP and the state and local income taxes paid during the special base period determined under IC 36-7-32-8(2).

Effective Date: July 1, 2020

Code: IC 36-7-32-8.5

Enrolled Act: SEA 563, Sec. 31

Summary: Changes the recertification period for certified technology parks from three to four years for years beginning after December 31, 2019.

Effective Date: January 1, 2020

Code: IC 36-7-32-11

Enrolled Act: SEA 563, Sec. 32

Summary: Provides that once a certified technology park reaches its cap, an additional amount equal to the lesser of \$100,000 or the incremental income taxes captured shall be deposited in the incremental tax financing fund for the certified technology park. However, in the case of a certified technology park that is operating under a written agreement entered into by two or more redevelopment commissions, the amount deposited shall be lesser of the incremental income taxes captured or \$100,000 multiplied by the number of redevelopment commissions that have entered into a written agreement for the operation of the certified technology park.

Effective Date: January 1, 2020

Code: IC 36-7-32-22

Enrolled Act: SEA 563, Sec. 33

MISCELLANEOUS AND NON-CODE PROVISIONS

Summary: Urges the legislature to study overweight divisible loads hauling masonry products and scrap metal products.

Effective Date: July 1, 2019

Code: Non-code Provision

Enrolled Act: SEA 144, SEC. 2

Summary: Urges the legislative council to assign to an appropriate interim study committee the task of studying the revision of criteria for which governmental entities may form a regional development authority and the imposition of taxes by a regional development authority.

Effective Date: Upon Passage

Code: Non-code

Enrolled Act: SEA 565, Sec. 40

Summary: Makes the following non-code declarations regarding the application of changes in certain sections of SEA 565 to particular tax years:

IC 6-3-1-3.5, IC 6-3-1-33, IC 6-3-2-2, IC 6-3-3-9, IC 6-5.5-1-2, and IC 6-5.5-1-20, all as amended by this act, apply to taxable years beginning after December 31, 2018.

IC 6-3-2-2.5 and IC 6-3-2-2.6, both as amended by this act, apply to taxable years beginning after December 31, 2017.

However, if a different taxable year is specified for the application of any of the provisions referred to in the two previous sentences, the specified taxable year applies.

Effective Date: January 1, 2019 (Retroactive)

Code: Non-code

Enrolled Act: SEA 565, Sec. 41

Summary: Provides that the law concerning marketplace facilitators only applies to retail transactions occurring after June 30, 2019. A retail transaction is considered to have occurred after June 30, 2019, to the extent that delivery of the property or services constituting selling at retail is made to the purchaser after June 30 (or to the place of delivery designated by the purchaser after June 30). However, a transaction is considered to have occurred before July 1, 2019, to the extent that the agreement of the parties to the transaction was entered into before July 1, 2019, and payment was furnished before July 1, 2019, even if the delivery of the property or services occurs after June 30, 2019.

Effective Date: July 1, 2019

Code: Non-code

Enrolled Act: HEA 1001, SEC. 258

Summary: Provides that IC 6-3.1-4-8, as added by this act, applies to taxable years beginning after December 31, 2018.

Effective Date: January 1, 2019 (Retroactive)

Code: Non-code

Enrolled Act: HEA 1001, SEC. 266

PART II

LEGISLATION BY ENROLLED ACT NUMBER

Senate Enrolled Acts (SEA)

SEA 7

Summary: Extends the deadline for any increase in the Marion County supplemental auto rental excise tax rate to continue in effect until December 31, 2040, instead of February 28, 2023.

Effective Date: Upon passage

Code: IC 6-6-9.7-7

Enrolled Act: SEA 7, SEC. 4

SEA 80

Summary: Removes specific references to percentages that go into specific subaccounts for money distributed to or deposited in the highway, road and street fund under Title 9. Most references in Title 9 state which subaccount monies are to be deposited into (state highway fund or local road and street account).

Effective Date: Upon Passage

Code: IC 9-14-14-5

Enrolled Act: SEA 80, SEC. 1

SEA 144

Summary: Amends the section dealing with annual bulk milk permits to also allow INDOT to approve annual permits for electric cooperatives (which has the same meaning as an entity that is organized under IC 8-1-13), subject to the same standards as the bulk milk permits, to transport material, products, or equipment belonging to an electric cooperative that are necessary for the installation or maintenance of facilities owned or operated by an electric cooperative. Further changes the name of the permit from “annual bulk milk permit” to “annual permit.”

Effective Date: July 1, 2019

Code: IC 9-20-6-2.1

Enrolled Act: SEA 144, SEC. 1

Summary: Urges the legislature to study overweight divisible loads hauling masonry products and scrap metal products.

Effective Date: July 1, 2019

Code: Non-code Provision

Enrolled Act: SEA 144, SEC. 2

SEA 171

Summary: Deletes reference to the Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit in the definition of “clean energy vehicle.”

Effective Date: January 1, 2020

Code: IC 5-22-5-8.5

Enrolled Act: SEA 171, Sec. 2

Summary: Repeals the Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit.

Effective Date: January 1, 2020

Code: IC 6-3.1-31.9

Enrolled Act: SEA 171, Sec. 25

Summary: Repeals the Local Option Hiring Incentive.

Effective Date: January 1, 2020

Code: IC 6-3.5-9

Enrolled Act: SEA 171, Sec. 26

Summary: Changes the Indiana connection standard for the exemption from taxation and registration for the aircraft license excise tax for aircraft owned or operated by a person who is either an air carrier certificated under Federal Air Regulation Part 121 or a scheduled air taxi operator certified under Federal Air Regulation Part 135. The person is exempt unless such person is a corporation incorporated under the laws of the state of Indiana, an individual who is a resident of Indiana, or a *domestic corporation having a physical presence in Indiana that results in Indiana being the regular or principal place of business of its chief executive, operating, and financial officers*. Under the previous standard, the corporation is not exempt if it is a corporation incorporated under the laws of the state of Indiana, an individual who is a resident of Indiana, or a *corporation with an Indiana corporate headquarters (as defined in IC 6-1.1-12.2-6)*.

Effective Date: January 1, 2020

Code: IC 6-6-6.5-9

Enrolled Act: SEA 171, Sec. 27

Summary: Eliminates surplus language “that eligibility of an aircraft for a deduction under IC 6-1.1-12.3 does not exempt a taxpayer from the aircraft license excise tax.” The deduction under IC 6-1.1-12.3 is repealed elsewhere in the law.

Effective Date: January 1, 2020

Code: IC 6-6-6.5-12

Enrolled Act: SEA 171, Sec. 28

SEA 554

Summary: Provides that an enterprise zone that is established at a closed under IC 5-28-15-11 is not subject to the expiration and renewal provisions under IC 5-28-15-10. Instead, the Indiana Economic Development Corporation may review the success of an enterprise zone established under IC 5-28-15-11 based on increases in capital investment in the zone and retention of jobs and creation of jobs in the zone and may renew the enterprise zone for not more than 10 years.

Effective Date: July 1, 2019

Code: IC 5-28-15-11

Enrolled Act: SEA 554, SEC. 1

Summary: Provides that if a reuse authority (that had jurisdiction over an enterprise zone established under IC 5-28-15-11 that is expired under IC 5-28-15) issues a certification for one or more incentives to a business, the reuse authority shall provide a copy of the certification to: the business; the department of local government finance; and the department of revenue.

Effective Date: July 1, 2019

Code: IC 36-7-30-25.1

Enrolled Act: SEA 554, SEC. 3

SEA 563

Summary: Clarifies, for purposes of Indiana income taxes, the definition of “sales” in the case of financial instruments. Provides that if a taxpayer does not receive money or other property upon the maturity or redemption of a security, any includible amounts shall not be included unless and until the taxpayer actually receives money or other property. Provides that any reference to “receipts” in IC 6-3 has the same meaning as “sales” unless the context clearly requires otherwise.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-24

Enrolled Act: SEA 563, Sec. 4

Summary: Creates a new definition of “telecommunication services” for purposes of the cost of performance carve-out from the general move to apportioning services income through market sourcing. The new definition links to the definition of “telecommunication services” for purposes of sales tax in IC 6-2.5-1-27.5, but with specific modifications to that definition.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-37

Enrolled Act: SEA 563, Sec. 5

Summary: Creates a new definition of “broadcast services” for purposes of the cost of performance carve-out from the general move to apportioning services income through market sourcing. The term means the transmission, conveyance, and routing of video broadcasts, regardless of the medium, including the furnishing of transmission, conveyance, and routing of the services by a television broadcast network, a cable program network, or a television distribution company. The term also includes any advertising or promotional activity furnished in conjunction with the broadcast services.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-38

Enrolled Act: SEA 563, Sec. 6

Summary: Clarifies that income derived from Indiana shall be taxable to the fullest extent permitted by the Constitution of the United States and federal law, regardless of whether the taxpayer has a physical presence in Indiana.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Provides that receipts from the provision of telecommunications services and broadcast services will continue to be sourced to Indiana for apportionment purposes if the greater portion of such costs are incurred in Indiana than in any other state.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Establishes that in the case of sale, rental, lease or license of real property, receipts are in Indiana if and to the extent the property is located in Indiana.

Establishes that in the case of sale, rental, lease or license of tangible personal property, receipts are in Indiana if and to the extent the property is located in Indiana.

Establishes that in the case of intangible property that is rented, leased or licensed, receipts are in Indiana if and to the extent the property is used in this state, provided that intangible property used in marketing a good or service to a consumer is “used in this state” if that good or service is purchased by a consumer who is in Indiana.

Establishes certain special rules for sourcing receipts from the sales of intangibles.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Establishes that in the case of sale of a service, receipts are in Indiana if and to the extent the benefit of the

service is received in Indiana. This moves Indiana from a cost of performance to state to a market-based sourcing state for apportioning receipts from the provision of services.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Authorizes the department to adopt rules under IC 4-22, including emergency rules that shall be applied retroactively to January 1, 2019, to specify where sales, receipts, income, transactions, or costs are attributable under IC 6-3-2-2 and IC 6-3-2-2.2.

The adopted rules must be consistent with the Multistate Tax Commission model regulations for income tax apportionment as in effect on January 1, 2019, including any specialized industry provisions, except to the extent expressly inconsistent with the statute. A rule is valid unless the rule is not consistent with the Multistate Tax Commission model regulations. If a rule is partially valid and partially invalid, the rule remains in effect to the extent the rule is valid.

In the absence of rules, or to the extent an adopted rule is determined to be invalid, sales shall be sourced in the manner consistent with the Multistate Tax Commission model regulations for income tax apportionment as in effect on January 1, 2019, including any specialized industry provisions, except to the extent expressly inconsistent with the statute.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 563, Sec. 7

Summary: Establishes that receipts from the maturity, redemption, sale, exchange, loan, or other disposition of stocks, bonds, notes, options, forward contracts, futures contracts, and similar instruments are attributable to Indiana if the taxpayer's commercial domicile is in Indiana. For purposes of IC 6-3-2-2.2(h), only the portion of the receipts required to be included in the taxpayer's sales denominator are attributable to Indiana.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2.2

Enrolled Act: SEA 563, Sec. 8

Summary: Authorizes the department to enter into a payment agreement with a bordering state or an authorized agency of that bordering state if the Indiana Economic Development Corporation and a similar agency or body of a state bordering Indiana enter into an agreement for mutual economic development. The payment agreement must provide for an obligation by the bordering state substantially similar to this provision. The payment agreement must be reviewed by the budget agency.

A payment agreement must provide that the payment by the department cannot exceed the incremental income tax withholdings collected by the department as a result of the compensation of new employees who are Indiana residents and whose jobs are being incentivized by that border state under an agreement for mutual economic development.

The amount needed to make the payment is appropriated from the state general fund.

Effective Date: July 1, 2019

Code: IC 6-3-5-4

Enrolled Act: SEA 563, Sec. 9

Summary: Ends the industrial recovery tax credit for a qualified investment made after December 31, 2019, except for in situations described in the next sentence. A taxpayer is entitled to receive a credit for a qualified investment made after December 31, 2019, and before January 1, 2030, if the taxpayer is awarded a credit under: an application approved by the Indiana Economic Development Corporation (IEDC) before January 1, 2020; or an agreement entered into by the taxpayer

and IEDC before January 1, 2021.

A taxpayer may carry an unused tax credit attributable to a qualified investment made within the time limitations in the manner provided for by IC 6-3.1-11-17.

Effective Date: July 1, 2019

Code: IC 6-3.1-11-25

Enrolled Act: SEA 563, Sec. 10

Summary: Expands the definition of “incremental income tax withholdings” for purposes of the Economic Development for a Growing Economy (EDGE) tax credit to accommodate nonresident employees covered by a mutual economic assistance agreement and payment agreement. The definition now includes the additional amount that would have been withheld under IC 6-3-4-8 by the taxpayer during the taxable year from the compensation of new employees if the new Indiana nonresident employees had been Indiana residents. The calculation must be determined by the Indiana Economic Development Corporation.

Effective Date: July 1, 2019

Code: IC 6-3.1-13-5

Enrolled Act: SEA 563, Sec. 11

Summary: Permits a taxpayer to claim an income tax credit for qualified investments made after a Community Revitalization Enhancement District (CRED) has expired if the taxpayer satisfies certain conditions. In order for the taxpayer to claim the credit in this situation, the Indiana Economic Development Corporation must approve the taxpayer’s application for a credit before the expiration of the CRED and the taxpayer must enter into an agreement with IEDC not later than one year after the expiration of the community revitalization enhancement district.

Effective Date: January 1, 2020

Code: IC 6-3.1-19-2

Enrolled Act: SEA 563, Sec. 12

Summary: Provides that if any or all of the tax credit is passed through to a shareholder, partner, or member of a pass through entity, the amount of the tax credit that is passed through to a shareholder, partner, or member of a pass through entity may not be applied against the pass through entity’s state tax liability, nor may the pass through entity assign any unused credit..

Effective Date: July 1, 2019

Code: IC 6-3.1-24-11

Enrolled Act: SEA 563, Sec. 13

Summary: Allows a taxpayer to assign all or part of a venture capital investment tax credit, subject to certain limitations. A taxpayer may not assign all or part of a credit or credits to a particular person in amounts that are less than \$10,000. Before a credit may be assigned, the taxpayer must notify Indiana Economic Development Corporation (IEDC) of the assignment of the credit in the manner prescribed by IEDC. An assignment of a credit must be in writing, and both the taxpayer and assignee shall report the assignment on the taxpayer’s and assignee’s state tax returns for the year in which the assignment is made, in the manner prescribed by the department. Once a particular credit or credits are assigned, the assignee may not assign all or part of the credit or credits to another person. A taxpayer may not receive value in connection with an assignment under this section that exceeds the value of that part of the credit assigned.

Effective Date: July 1, 2020

Code: IC 6-3.1-24-12

Enrolled Act: SEA 563, Sec. 14

Summary: Clarifies that the issuance or assignment of a venture capital investment tax credit or certificate is not subject to the Indiana securities law under IC 23.

Effective Date: July 1, 2020
Code: IC 6-3.1-24-14
Enrolled Act: SEA 563, Sec. 15

Summary: Defines “digital manufacturing equipment” for purposes of the Hoosier Business Investment tax credit to mean any production equipment utilized within an integrated computer network system that provides for the onsite manufacturing of a three-dimensional part or product using material that is joined or solidified using multiple layers under computer control pursuant to a computer aided design for rapid or on demand production.

Effective Date: July 1, 2019
Code: IC 6-3.1-26-3.1
Enrolled Act: SEA 563, Sec. 16

Summary: Amends the definition of “qualified investment” under the Hoosier Business Investment tax credit to include the purchase of: retooled or refurbished machinery; new energy conservation and pollution control equipment; and new onsite digital manufacturing equipment.

Effective Date: July 1, 2019
Code: IC 6-3.1-26-8
Enrolled Act: SEA 563, Sec. 17

Summary: Provides that the Hoosier Business Investment tax credit for new onsite digital manufacturing equipment for a tax credit is not to exceed 15% of the qualified investment.

Effective Date: January 1, 2019 (Retroactive)
Code: IC 6-3.1-26-14
Enrolled Act: SEA 563, Sec. 18

Summary: Lowers the annual global amount of the claims to \$5 million from \$10 million for credits based on a qualified investment made in logistics.

Effective Date: July 1, 2019
Code: IC 6-3.1-26-20
Enrolled Act: SEA 563, Sec. 19

Summary: Amends the headquarters relocation tax credit to extend the credit to an eligible business that: acquired at least \$4 million in venture capital within either six months prior to or six months after applying for the credit; and commits to either relocating its headquarters to Indiana or relocating the number of jobs that equal 80% of the business’s payroll to Indiana.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-2
Enrolled Act: SEA 563, Sec. 20

Summary: Expands the definition of “taxpayer” for purposes of the headquarters relocation tax credit for a business that qualifies as an eligible business through the acquisition of venture capital to include a business that that has any state tax liability or that submits incremental income tax withholdings under IC 6-3-4-8.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-7
Enrolled Act: SEA 563, Sec. 21

Summary: Establishes that for purposes of IC 6-3.1-30 “venture capital” means financing provided by investors that may include equity, convertible debt, or other forms of equity-like investment instruments.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-7.1
Enrolled Act: SEA 563, Sec. 22

Summary: Establishes a lower employee threshold for qualifying for a headquarters relocation tax credit for a business that qualifies as an eligible business through the acquisition of venture capital. Such a business qualifies if it has at least ten employees in Indiana. Other businesses need to employ at least 75 workers to qualify for the headquarters relocation tax credit.

Limits the total amount of headquarters relocation tax credits that may be approved in a state fiscal year for all eligible businesses that qualify for the tax credit by virtue of acquiring at least \$4 million in venture capital to \$5 million.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-8
Enrolled Act: SEA 563, Sec. 23

Summary: Makes the headquarters relocation tax credit, at the discretion of the Indiana Economic Development Corporation, refundable for eligible businesses that qualify for the tax credit by virtue of acquiring at least \$4 million in venture capital. A taxpayer is not entitled to carryback any unused headquarters relocation tax credit.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-11
Enrolled Act: SEA 563, Sec. 25

Summary: Establishes procedures for instances in which a taxpayer fails to comply with the terms of its agreement with the Indiana Economic Development Corporation (IEDC) for the award of the headquarters relocation tax credit. In the event of noncompliance, IEDC shall notify the department of the noncompliance and request the department to impose an assessment on the taxpayer in an amount that may not exceed the sum of any previously allowed credits together with interest and penalties required or permitted by law.

The department shall impose an assessment on a taxpayer if requested by IEDC unless the assessment is unsupported by law.

Notwithstanding the provisions of IC 6-8.1-5-2, an assessment is considered timely if the department issues a proposed assessment: not later than 180 days from the date the department is notified of the noncompliance or the date on which the proposed assessment could otherwise be issued in a timely manner under IC 6-8.1-5-2, whichever is later.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-16
Enrolled Act: SEA 563, Sec. 28

Summary: Establishes a new credit, the redevelopment tax credit. Provides that a taxpayer may claim a credit against state tax liability if: the taxpayer makes a qualified investment for the redevelopment or rehabilitation of real property located within a qualified redevelopment site; and the qualified investment is approved by the Indiana Economic Development Corporation (IEDC).

Provides that the amount of the credit is equal to the qualified investment made by the taxpayer and approved by the IEDC in an agreement multiplied by the applicable credit percentage determined by the IEDC. It specifies the maximum applicable credit percentages that apply to qualified investments. Limits awards of the redevelopment tax credit at \$50 million per state fiscal year with certain exceptions.

Allows a taxpayer to assign all or part of a redevelopment tax credit, subject to certain limitations. Authorizes the Indiana Economic Development Corporation to include in an agreement for the tax credit provisions that require the taxpayer to repay all or part of a credit awarded over a period of years. Provides that an agreement for the redevelopment tax credit must include a repayment provision for the amount of any credit award that exceeds \$7 million.

Requires IEDC to establish measurements for evaluating the performance of the redevelopment tax credit and evaluate the tax credit program on a biennial basis.

Effective Date: January 1, 2020

Code: IC 6-3.1-34

Enrolled Act: SEA 563, Sec. 29

Summary: Provides that, in the case of a certified technology park (CTP) that has reached its lifetime distribution cap, the income tax base period amount is the aggregate state and local income taxes for wages and salaries earned for work in the CTP during the fiscal year in which the CTP exceeded its lifetime distribution limits. Further provides that, if a CTP reached its limit prior to July 1, 2020, the base period amount is the aggregate state and local income taxes for fiscal year 2020.

Effective Date: July 1, 2020

Code: IC 36-7-32-8

Enrolled Act: SEA 563, Sec. 30

Summary: Provides that, in the case of a certified technology park (CTP) that has reached its lifetime distribution cap, the incremental distribution is the difference between the state and local income taxes paid by employees employed in the CTP for work in the CTP and the state and local income taxes paid during the special base period determined under IC 36-7-32-8(2).

Effective Date: July 1, 2020

Code: IC 36-7-32-8.5

Enrolled Act: SEA 563, Sec. 31

Summary: Changes the recertification period for certified technology parks from three to four years for years beginning after December 31, 2019.

Effective Date: January 1, 2020

Code: IC 36-7-32-11

Enrolled Act: SEA 563, Sec. 32

Summary: Provides that once a certified technology park reaches its cap, an additional amount equal to the lesser of \$100,000 or the incremental income taxes captured shall be deposited in the incremental tax financing fund for the certified technology park. However, in the case of a certified technology park that is operating under a written agreement entered into by two or more redevelopment commissions, the amount deposited shall be lesser of the incremental income taxes captured or \$100,000 multiplied by the number of redevelopment commissions that have entered into a written agreement for the operation of the certified technology park.

Effective Date: January 1, 2020

Code: IC 36-7-32-22

Enrolled Act: SEA 563, Sec. 33

SEA 565

Summary: Provides that if a rentee of heavy equipment is exempt under IC 6-6-15-4(a)(3) from paying the heavy equipment rental excise tax because the equipment is used in mining, that equipment is not considered “nonbusiness personal property” and is still subject to the personal property tax.

Effective Date: July 1, 2019

Code: IC 6-1.1-2-7

Enrolled Act: SEA 565, Sec. 1

Summary: Adjusts the rate applied for the utility receipts tax for taxable years beginning after December 31, 2020, so that the amount of tax would equal the base year amount if the new rate were applied to the amount of utility receipts in the previous year.

Before September 1, 2020, and before September 1 of each year thereafter, the department shall determine the tax rate that applies in taxable years beginning in the following calendar year and shall publish the tax rate in the Indiana Register.

The base amount with which the calculation must be made is \$202,149,172, the amount of utility receipts tax collected in 2018. Before making the calculation, the department must make an adjustment for the application of any coal gasification technology investment tax credit, being owed for the immediately preceding state fiscal year.

Effective Date: July 1, 2020

Code: 6-2.3-2-2

Enrolled Act: SEA 565, Sec. 2

Summary: Establishes that a taxpayer who fails to keep records of the taxpayer's gross receipts and any other records that may be necessary to determine the amount of utility receipts tax the taxpayer owes for a period, as required by IC 6-8.1-5-4, commits a Class C infraction. Previously, the infraction only applied if the taxpayer failed to keep the required records for a period of three years.

Effective Date: July 1, 2019

Code: 6-2.3-7-1

Enrolled Act: SEA 565, Sec. 3

Summary: Clarifies the treatment of a political subdivision performing an activity that is related to an annual festival, carnival, fair, or similar event, rewording the limitation on performing activities related to those events from a limitation on a political subdivision that performs those activities to a limitation on a political subdivision when it performs those activities.

Effective Date: July 1, 2019

Code: 6-2.5-4-8

Enrolled Act: SEA 565, Sec. 4

Summary: Permits the department to deny an application for a registered retail merchant's certificate if the applicant's business is operated, managed, or otherwise controlled by or affiliated with a person, including a relative, family member, responsible officer, or owner who has not filed all required tax returns or information reports with the department for listed taxes or paid all taxes, penalties, and interest to the department for listed taxes and that business is substantially similar to the business of the applicant.

Effective Date: July 1, 2019

Code: 6-2.5-8-1

Enrolled Act: SEA 565, Sec. 5

Summary: Adds the determination that a merchant is operating as a "chameleon merchant" to the list of good causes for which the department may revoke a registered retail merchant certificate.

Effective Date: July 1, 2019

Code: 6-2.5-8-7

Enrolled Act: SEA 565, Sec. 6

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 179 of the Internal Revenue Code certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the provision of an Indiana deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies that there is an addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the addback of an amount deducted under Section 965 of the Internal Revenue Code to recognize an alternative form of reporting this income announced by the Internal Revenue Service in late 2018.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies that the Section 965(c) addback for trusts and estates only applies when the trust or estate does not distribute the Section 965 income to the beneficiary or does not report the deduction to the beneficiary

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Provides that a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code. The earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code.

However, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]

Code: 6-3-1-3.5

Enrolled Act: SEA 565, Sec. 7

Summary: Updates (retroactive to January 1, 2019) the definition of the Internal Revenue Code for purposes of Indiana income taxes to January 1, 2019. Prior to enactment of this law, the link was to the Internal Revenue Code as of February

11, 2018. This definition applies throughout article 3 unless specifically stated otherwise in a specific chapter or section.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-1-11

Enrolled Act: SEA 565, Sec. 8

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 168 of the Internal Revenue Code certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-3-1-33

Enrolled Act: SEA 565, Sec. 9

Summary: Clarifies that a taxpayer who desires to discontinue filing a combined income tax return for any reason must petition the department within 30 days after the end of the taxpayer's taxable year for permission to discontinue filing a combined income tax return. This includes a taxpayer who was filing a combined return because it had been forced to do so by the department.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2

Enrolled Act: SEA 565, Sec. 10

Summary: Clarifies that for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2.5

Enrolled Act: SEA 565, Sec. 11

Summary: Clarifies that for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-2-2.6

Enrolled Act: SEA 565, Sec. 12

Summary: Eliminates the provision that a claim for the filed for the Unified Tax Credit for the Elderly shall be allowed unless filed within six months following the close of claimant's taxable year or within the extension period if an extension of time for filing the return granted by the department, whichever is later. A claim for this credit is now subject to the general three year statute of limitations for modifications.

Effective Date: January 1, 2019 (Retroactive)

Code: 6-3-3-9

Enrolled Act: SEA 565, Sec. 13

Summary: Deletes references to Form WH-18, which is no longer used by the department.

Effective Date: January 1, 2018 (Retroactive)

Code: 6-3-4-16.5

Enrolled Act: SEA 565, Sec. 14

Summary: Establishes that for taxable years ending after December 31, 2019, a partnership that is required to provide 25

or more reports to partners under section 12(b) of this chapter or a corporation that is required to provide 25 or more reports to shareholders under section 13(b) of this chapter must file all such reports in an electronic format specified by the department.

For taxable years ending after December 31, 2021, an estate or trust required to provide 10 or more reports to beneficiaries under section 15(b) of this chapter must file all such reports in an electronic format specified by the department.

Effective Date: July 1, 2019

Code: 6-3-4-16.7

Enrolled Act: SEA 565, Sec. 15

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 179 of the Internal Revenue Code for purposes of the financial transactions tax certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-5.5-1-2

Enrolled Act: SEA 565, Sec. 16

Summary: Clarifies, for purposes of the financial transactions tax, the provision of an Indiana deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2019 (Retroactive)

Code: 6-5.5-1-2

Enrolled Act: SEA 565, Sec. 16

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 168 of the Internal Revenue Code for purposes of the financial transactions tax certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]

Code: 6-5.5-1-20

Enrolled Act: SEA 565, Sec. 17

Summary: Allows a shipper to obtain a diversion number within 24 hours of the diversion and report the number on the shipper's or agent's monthly return to the department in the event of a shipment of gasoline being legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Previously, the shipper or its agent was required to provide notification to the department before a diversion or correction if an intended diversion or correction is to occur.

Effective Date: July 1, 2019

Code: 6-6-1.1-606.5

Enrolled Act: SEA 565, Sec. 18

Summary: Eliminates the requirement that in order for a local transit system to claim a refund of tax on gasoline used, its claim must contain: a quarterly operating statement; a current balance sheet; and a schedule of all salaries in excess of \$10,000 per annum paid to any officer or employee.

Effective Date: July 1, 2019

Code: 6-6-1.1-902

Enrolled Act: SEA 565, Sec. 19

Summary: Eliminates the requirement that in order for a rural transit system to claim a refund of tax on gasoline used for transporting persons for compensation by means of a motor vehicle or trackless trolley, its claim must contain: a quarterly operating statement; a current balance sheet; and a schedule of all salaries in excess of \$10,000 per annum paid to any officer or employee.

Effective Date: July 1, 2019

Code: 6-6-1.1-902.5

Enrolled Act: SEA 565, Sec. 20

Summary: Allows a shipper to obtain a diversion number within 24 hours of the diversion and report the number on the shipper's or agent's monthly return to the department in the event of a shipment of special fuel being legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Previously, the shipper or its agent was required to provide notification to the department before a diversion or correction if an intended diversion or correction is to occur.

Effective Date: July 1, 2019

Code: 6-6-2.5-40

Enrolled Act: SEA 565, Sec. 21

Summary: Defines, for purposes of the motor carrier fuel tax, "natural gas product" as having the meaning set forth in IC 6-6-2.5-16.5. Adds natural gas product to the definitions of "diesel gallon equivalent" and "gasoline gallon equivalent."

Effective Date: July 1, 2018 (Retroactive)

Code: 6-6-4.1-1

Enrolled Act: SEA 565, Sec. 22

Summary: Clarifies, for purposes of the motor carrier fuel tax, that the rate of the tax is tied to the type of fuel used and the rate of the corresponding excise tax on that fuel (except in the case of natural gas products or an alternative fuel, which do not have a corresponding excise tax), specifically adding that if gasoline is consumed, the rate of the motor carrier fuel tax is the same rate as the gasoline excise tax imposed under IC 6-6-1.1.

Effective Date: July 1, 2018 (Retroactive)

Code: 6-6-4.1-4

Enrolled Act: SEA 565, Sec. 23

Summary: Establishes that for purposes of the aircraft license excise tax for a taxable period beginning after December 31, 2020, whenever a taxpayer makes a partial payment on the taxpayer's tax liability, the order in which the department shall apply the partial payment. That order is: (1) To any registration or transfer fee owed by the taxpayer; (2) To any excise tax owed by the taxpayer; (3) To any late penalty first and then toward interest on the excise tax owed by the taxpayer; (4) To any gross retail or use tax owed by the taxpayer; and (5) To any late penalty first and then toward interest on gross retail or use tax owed by the taxpayer.

If the taxpayer has liabilities for taxes in addition to what is due under this section, the payment must be applied as prescribed by this section and then pursuant to IC 6-8.1-8-1.5 or the department's rules.

Effective Date: July 1, 2019

Code: 6-6-6.5-14

Enrolled Act: SEA 565, Sec. 24

Summary: Clarifies that, subject to the exclusions mentioned below, "heavy rental equipment" means all rented tangible

personal property that is owned by a person or business that: primarily rents equipment described in 532412 of the North American Industry Classification System Manual in effect on January 1, 2018; and is a retail merchant in the business of renting heavy equipment, including any attachments or accessories. Property that is not intended to be permanently affixed to any real property or that is not subject to registration under IC 9-18.1 for use on a public highway (as defined in IC 9-25-2-4) is excluded from the definition of heavy rental equipment.

Establishes that a person is considered to primarily rent equipment described in 532412 of the North American Industry Classification System Manual in effect on January 1, 2018, if the rental of the equipment generates the largest portion of the person's gross revenue and the person lists 532412 as the person's principal business activity code on the person's Indiana adjusted gross income tax return. In the case of a person who is an affiliate included in an Indiana consolidated or combined adjusted gross income tax return, the person may provide a copy of the federal Form 851 filed with the Internal Revenue Services that lists 532412 as the person's principal business activity code.

For purposes of determining whether a person is considered to primarily rent equipment described in 532412 of the North American Industry Classification System Manual, the department may rely on the principal business activity code listed for the person on the person's Indiana adjusted gross income tax return of the federal Form 851, and the person may not apply any change to the listing on any amended return or subsequent return or federal form for purposes of this chapter without the approval of the department.

Effective Date: July 1, 2019

Code: 6-6-15-2

Enrolled Act: SEA 565, Sec. 25

Summary: Clarifies that the heavy equipment rental excise tax, is imposed upon the rental of heavy rental equipment from a retail merchant in Indiana and received from a location the retail merchant in Indiana. Equipment rented from a location outside Indiana is exempt from the excise tax. A retail merchant subject to the heavy rental equipment excise tax is required to collect and remit the excise tax on all rentals of tangible personal property.

Effective Date: July 1, 2019

Code: 6-6-15-3

Enrolled Act: SEA 565, Sec. 26

Summary: Provides an exemption from the heavy rental equipment excise tax if the equipment is rented for mining purposes or would be eligible for a property tax abatement deduction under IC 6-1.1-12.1 during the calendar year if the rentee was considered the owner of the equipment for income tax purposes or property tax purposes.

Provides that a rentee asserting an exemption for whatever reason from the heavy rental equipment excise tax shall complete the form prescribed by the department and the retail merchant may rely on the completed form.

Effective Date: July 1, 2019

Code: 6-6-15-4

Enrolled Act: SEA 565, Sec. 27

Summary: Provides that in the event of a misclassification, a person shall receive a credit for any Indiana property tax paid on the equipment for a calendar year against any excise tax owed on the equipment in the same calendar year, and for any excise tax paid on the equipment for a calendar year against any Indiana property tax owed on the equipment in the same calendar year.

Effective Date: July 1, 2019

Code: 6-6-15-6

Enrolled Act: SEA 565, Sec. 28

Summary: Clarifies that the notice of proposed assessment is prima facie evidence that the department's claim for the

unpaid tax is valid, including during an action appealed to the tax court. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

Effective Date: July 1, 2019

Code: 6-8.1-5-1

Enrolled Act: SEA 565, Sec. 30

Summary: Establishes that a person must retain the books and records and any state or federal tax return that the person has filed:

- (1) for an unlimited period, if the person fails to file a return or receives notice from the department that the person has filed a suspected fraudulent return, or an unsigned or substantially blank return;
- (2) in all other cases, for a period of at least three years after the date the final payment of the particular tax liability was due, or for a period during which a judicial proceeding or appeal related to a listed tax is pending, whichever is later, unless after an audit, the department consents to earlier destruction; or
- (3) if the limitation on assessments is extended beyond three years for a particular tax liability, the person must retain the books and records until the assessment period is over, or for a period during which a judicial proceeding or appeal related to a listed tax is pending, whichever is later.

Effective Date: July 1, 2019

Code: 6-8.1-5-4

Enrolled Act: SEA 565, Sec. 31

Summary: Establishes that the failure of a person to keep books and records in the ordinary course of business shall be considered for purposes of determining the weight of the evidence as it relates to the person's liability for a listed tax, and not for purposes of the admissibility of the evidence. In examining the evidence, the department and the courts may take into account any federal law regarding the probative value of such evidence.

Effective Date: July 1, 2019

Code: 6-8.1-5-4

Enrolled Act: SEA 565, Sec. 31

Summary: Permits the department to release a statement of tax withholding or other tax information statement provided on behalf of a taxpayer to the department to: (1) the taxpayer on whose behalf the tax withholding or other tax information statement was provided to the department; (2) the taxpayer's spouse, if the taxpayer is deceased or incapacitated and the taxpayer's spouse is filing a joint income tax return with the taxpayer; or (3) an administrator, executor, trustee, or other fiduciary acting on behalf of the taxpayer if the taxpayer is deceased.

Effective Date: July 1, 2019

Code: 6-8.1-7-1

Enrolled Act: SEA 565, Sec. 32

Summary: Establishes that for a taxable period beginning before January 1, 2021, whenever a taxpayer makes a partial payment on the taxpayer's tax liability, the department shall apply the partial payment in the following order: (1) to any penalty owed by the taxpayer; (2) to any interest owed by the taxpayer; and (3) to the tax liability of the taxpayer.

Establishes that for a taxable period beginning after December 31, 2020, whenever a taxpayer makes a partial payment on the taxpayer's tax liability, the department shall apply the partial payment in the following order: (1) to the tax liability of the taxpayer; (2) to any penalty owed by the taxpayer; and (3) to any interest owed by the taxpayer.

In the case of a taxpayer with multiple liabilities, permits the department to adopt rules under IC 4-22-2 to establish the manner in which payments are applied to the taxpayer's outstanding liabilities.

Effective Date: July 1, 2019

Code: 6-8.1-8-1.5

Enrolled Act: SEA 565, Sec. 33

Summary: Establishes that the department may not issue a demand notice for a liability more than nine years after the first date the department is permitted to issue a demand notice.

Provides that if a taxpayer does not own property in Indiana, or if the department is unable to determine whether the taxpayer owns property in Indiana, the department may file the tax warrant with the circuit court clerk of Marion County.

Authorizes the department to domesticate a valid tax warrant in one or more states with all the remedies and rights permitted by the other states regardless of Indiana law. A judgment on a tax warrant must be filed in at least one Indiana county, and the department may file an additional warrant in one or more Indiana counties within ten years after the issuance of a demand notice. An amended tax warrant shall not constitute an alias tax warrant. Additionally, the failure to renew a tax warrant shall preclude the issuance of a new tax warrant. If the Department does not issue a timely demand notice, file a timely tax warrant, or renew all tax warrants, the Department shall extinguish the tax liability.

Effective Date: July 1, 2019

Code: 6-8.1-8-2

Enrolled Act: SEA 565, Sec. 34

Summary: Provides that when a sheriff collects payments pursuant to a tax warrants, the sheriff shall notify the department, in a manner specified by the department, of the name of the taxpayer and the amount of the payment within seven days of receipt. In the event of an emergency, a taxpayer may direct the sheriff to make a payment on the taxpayer's behalf using the department's electronic payment portal when certified funds have been received by the sheriff.

Effective Date: July 1, 2019

Code: 6-8.1-8-3

Enrolled Act: SEA 565, Sec. 35

Summary: Provides relief from certain penalties and interest accrued by an incarcerated person. If a person subject to the penalty imposed under this section provides the department with documentation showing that the person is or has been subject to incarceration for a period of at least one hundred eighty (180) days, the department shall waive any penalty under this section and interest that accrues during the time the person was incarcerated. However, the waiver shall not be to an extent greater than the penalty or interest relief to which a person would otherwise have been entitled under the federal Service Members Civil Relief Act (50 U.S.C. 3901-4043), if the person was in military service.

Nothing in this provision shall preclude the department from issuing a proposed assessment, demand notice, jeopardy proposed assessment, jeopardy demand notice, or warrant otherwise permitted by law.

Effective Date: July 1, 2019

Code: 6-8.1-10-2.1

Enrolled Act: SEA 565, Sec. 37

Summary: Extends the \$10 penalty for each failure to file a timely return to also cover each failure to electronically file an information return that is required by the department to be filed in an electronic format.

Effective Date: July 1, 2019

Code: IC 6-8.1-10-6

Enrolled Act: SEA 565, SEC. 38

Summary: Eliminates the special rules that impose the penalty of 5% of the amount of unpaid tax due and interest on the unpaid tax and penalty at the rate of 8% annually for a distributor of gasoline or kerosene who fails to file a monthly report

and pay the tax due as required. The distributor is now subject to the standard interest and penalty provisions for listed taxes under 6-8.1-10 for failure to file and pay the tax due as required.

Effective Date: July 1, 2019

Code: 16-44-2-18

Enrolled Act: SEA 565, Sec. 39

Summary: Urges the legislative council to assign to an appropriate interim study committee the task of studying the revision of criteria for which governmental entities may form a regional development authority and the imposition of taxes by a regional development authority.

Effective Date: Upon Passage

Code: Non-code

Enrolled Act: SEA 565, Sec. 40

Summary: Makes the following non-code declarations regarding the application of changes in certain sections of SEA 565 to particular tax years:

IC 6-3-1-3.5, IC 6-3-1-33, IC 6-3-2-2, IC 6-3-3-9, IC 6-5.5-1-2, and IC 6-5.5-1-20, all as amended by this act, apply to taxable years beginning after December 31, 2018.

IC 6-3-2-2.5 and IC 6-3-2-2.6, both as amended by this act, apply to taxable years beginning after December 31, 2017.

However, if a different taxable year is specified for the application of any of the provisions referred to in the two previous sentences, the specified taxable year applies.

Effective Date: January 1, 2019 (Retroactive)

Code: Non-code

Enrolled Act: SEA 565, Sec. 41

House Enrolled Acts

HEA 1001

Summary: Authorizes the state or a state agency to enter into a cooperative agreement with a federally recognized Indian tribe. If a cooperative agreement entered into under IC 5-33.5-3 concerns the provision of services or facilities that a state officer or state agency has power to control, the agreement must be submitted to that officer or agency for approval before it takes effect.

Effective Date: July 1, 2019

Code: IC 5-33.5-3

Enrolled Act: HEA 1001, SEC. 100

Summary: Repeals the definition of “facilitator.”

Effective Date: July 1, 2019

Code: IC 6-2.5-1-19.5

Enrolled Act: HEA 1001, SEC. 105

Summary: Provides a definition of a “marketplace” for purposes of the “marketplace facilitator” provisions of this bill.

Effective Date: July 1, 2019

Code: IC 6-2.5-1-21.7

Enrolled Act: HEA 1001, SEC. 106

Summary: Provides a definition of a “marketplace facilitator.”

Effective Date: July 1, 2019
Code: IC 6-2.5-1-21.9
Enrolled Act: HEA 1001, SEC. 107

Summary: Provides, for purposes of the economic thresholds of a remote seller, that a marketplace facilitator must include both transactions made on its own behalf and transactions facilitated for sellers under IC 6-2.5-4-18 for purposes of establishing the requirement to collect gross retail or use tax without having a physical presence in Indiana. Additionally, provides that except in instances where the marketplace facilitator has not met the thresholds, the transactions of the seller made through the marketplace are not counted toward the seller for purposes of determining whether the seller has met the economic thresholds.

Effective Date: July 1, 2019
Code: IC 6-2.5-2-1
Enrolled Act: HEA 1001, SEC. 108

Summary: Removes the provision of this section that stated that facilitator is a retail merchant making a retail transaction when the facilitator accepts payment from the consumer for a room, lodging, or accommodation rented or furnished in Indiana. Adds a subsection that states that the gross retail income derived from a transaction to which this section applies is equal to the total amount of consideration paid by the purchaser, including the payment of any fee (including a facilitation fee), commission, or other charge by the retail merchant (including a marketplace facilitator), except that the gross retail income does not include any taxes on the transaction that are imposed directly on the consumer. Adds another subsection providing that a marketplace facilitator who is considered a retail merchant IC 6-2.5-4-18 for a transaction subject to sales tax under this section shall collect and remit innkeeper's taxes on the retail transaction.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-4
Enrolled Act: HEA 1001, SEC. 109

Summary: Repeals the requirement that a "facilitator" (meaning of accommodations, the definition of which is repealed in Section 105 of this bill) itemize their statements.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-4.2
Enrolled Act: HEA 1001, SEC. 110

Summary: Clarifies that the sharing of passenger motor vehicles and trucks through a peer to peer vehicle sharing program is a retail transaction.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-10
Enrolled Act: HEA 1001, SEC. 111

Summary: Specifies that a marketplace facilitator is considered the retail merchant when they facilitate transactions on behalf of their sellers. A marketplace facilitator is required to collect and remit sales tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax article as the retail merchant in such transactions. Further provides that the gross retail income derived from a transaction to which this section applies is equal to the total amount of consideration paid by the purchaser, including the payment of any fee, commission, or other charge by the marketplace facilitator, except that the gross retail income does not include any taxes on the transaction that are imposed directly on the consumer.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-18
Enrolled Act: HEA 1001, SEC. 112

Summary: Clarifies that the “sale for resale” exemption in the context of a transaction in which a person acquires a new motor vehicle for rental or leasing in the ordinary course of the person’s business only applies to a rental company (as defined in IC 24-4-9-7). Further clarifies that a person who purchases a motor vehicle for sharing through a peer to peer vehicle sharing program is not eligible for the “sale for resale” exemption under this section.

Effective Date: July 1, 2019

Code: IC 6-2.5-5-8

Enrolled Act: HEA 1001, SEC. 113

Summary: Creates an exemption from the sales tax for people renting their primary personal residence for fewer than fifteen days in the current or preceding calendar year.

Effective Date: July 1, 2019

Code: IC 6-2.5-5-53

Enrolled Act: HEA 1001, SEC. 114

Summary: Creates an exemption from the sales tax for people sharing their passenger motor vehicle or vehicles for fewer than fifteen days in the current or preceding calendar year.

Effective Date: July 1, 2019

Code: IC 6-2.5-5-54

Enrolled Act: HEA 1001, SEC. 115

Summary: Adds a subsection providing that a person is not entitled to a refund from the department on any sales tax paid on the purchase or lease of a motor vehicle if the motor vehicle was purchased or leased for sharing on a peer to peer vehicle sharing program.

Effective Date: July 1, 2019

Code: IC 6-2.5-6-13

Enrolled Act: HEA 1001, SEC. 116

Summary: Creates a framework where purchasers who have overpaid sales tax (as opposed to paying the correct amount of sales tax) to a marketplace facilitator shall not have a cause of action against the marketplace facilitator for the recovery of the overpayment but can request a refund from the department, which will be on forms and in a manner prescribed by the department.

Effective Date: July 1, 2019

Code: IC 6-2.5-6-13.5

Enrolled Act: HEA 1001, SEC. 117

Summary: Specifies that for transactions occurring after December 31, 2021, a marketplace facilitator is liable for failure to collect and remit sales tax as long as they prove to the department’s satisfaction that:

- (1) The marketplace facilitator has a system in place to require the seller to provide accurate information and has made a reasonable effort to obtain accurate information from the seller about a retail transaction;
- (2) The failure to collect and remit the correct tax was due to incorrect or insufficient information provided to the marketplace facilitator by the seller; and
- (3) The marketplace facilitator provides information showing who the purchaser was in each transaction for which the tax had not been collected.

If the marketplace facilitator is relieved of liability, the purchaser is liable for any amount of uncollected, unpaid, or unremitted tax. However, the liability relief is not available if the seller and the marketplace facilitator are affiliated.

Effective Date: July 1, 2019

Code: IC 6-2.5-9-3

Enrolled Act: HEA 1001, SEC. 118

Summary: Creates limited liability relief for marketplace facilitators for the failure to collect and remit sales or use tax on taxable retail transactions in the context of an audit or investigation for calendar years beginning after December 31, 2018, and before January 1, 2022. The liability relief is a maximum of 5% for 2019, a maximum of 3% for 2020, and a maximum of 2% for 2021. Liability relief is only granted to a marketplace facilitator if they can show to the department's satisfaction that:

- (1) The taxable retail transaction was made through the marketplace;
- (2) The marketplace facilitator and the seller are not affiliated persons;
- (3) The failure to collect gross retail or use tax was not due to an error in sourcing the transaction; and
- (4) The transaction facilitated by the marketplace facilitator occurred before January 1, 2022, regardless of when the purchased items are delivered to the purchaser.

If a marketplace facilitator is relieved of liability, then the seller is also relieved of liability for the amount of uncollected tax due. However, the limited liability relief provided does not relieve the marketplace facilitator of liability for collecting but failing to remit to the department gross retail and use tax, if a marketplace facilitator exceeds the limits provided, the marketplace facilitator is liable for the payment of any remaining taxes, plus any penalties and interest attributable to those taxes, to the state.

Effective Date: July 1, 2019

Code: IC 6-2.5-9-3.5

Enrolled Act: HEA 1001, SEC. 119

Summary: Repeals the provisions entitling a for-profit hospital each taxable year to a credit against the hospital's adjusted gross income tax liability for the taxable year equal to 20% of the property taxes paid in Indiana on real property for the taxable year on property used as a hospital.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-3-3-14.6

Enrolled Act: HEA 1001, SEC. 120

Summary: Adds a new section whereby a taxpayer who claims a credit for Indiana qualified research expenses under this chapter for a taxable year must report to the department whether it has determined a credit for those Indiana qualified research expenses under either IRC Sec. 41(a)(1) or (c)(4) and claimed the credit for those Indiana qualified research expenses under either of the aforementioned IRC sections. If a taxpayer claims an Indiana credit for those qualified research expenses under this chapter, and does not claim a credit for those qualified research expenses for federal tax purposes, the taxpayer must disclose to the department any reasons for not claiming the credit for those Indiana qualified research expenses for federal purposes for the taxable year. The disclosure under this subsection shall be made in the manner specified by the department. For purposes of IC 6-3-4-6 and IC 6-8.1-5-2, a change to the federal credit under the above mentioned IRC sections shall be considered a modification. In addition, the department may adopt rules including emergency rules.

Effective Date: January 1, 2019

Code: 6-3.1-4-8

Enrolled Act: HEA 1001, Sec. 121

Summary: Increases the cap on the amount of school scholarship tax credits that may be awarded for state fiscal years beginning after June 30, 2019. For the fiscal year beginning July 1, 2019, the cap is raised from \$14 million to \$15 million. For fiscal years beginning after June 30, 2020, the cap is raised from to \$16.5 million.

Effective Date: July 1, 2019

Code: IC 6-3.1-30.5-13

Enrolled Act: HEA 1001, SEC. 123

Summary: Clarifies that the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program is exempt from the auto rental excise tax.

Effective Date: July 1, 2019
Code: IC 6-6-9-8
Enrolled Act: HEA 1001, SEC. 125

Summary: Clarifies that the Vanderburgh County supplemental auto rental excise tax is not imposed on the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program, but allows the legislative body of the county to adopt an ordinance imposing the tax at a rate of 1% on the gross retail income received by the sharing program. The ordinance must expire by December 31, 2036.

Effective Date: July 1, 2019
Code: IC 6-6-9.5-7
Enrolled Act: HEA 1001, SEC. 126

Summary: Clarifies that the Marion County supplemental auto rental excise tax is not imposed on the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program, but allows the legislative body of the county to adopt an ordinance imposing the tax at a rate of 1% on the gross retail income received by the sharing program. The ordinance must expire by December 31, 2027.

Effective Date: July 1, 2019
Code: IC 6-6-9.7-7
Enrolled Act: HEA 1001, SEC. 127

Summary: Creates the vehicle sharing excise tax. The tax is imposed on the sharing of passenger motor vehicles and trucks on a peer to peer vehicle sharing program or by vehicle owners through means other than a sharing program. The tax is imposed on vehicle sharing for less than 30 days at a rate of 2% on the gross retail income received by the retail merchant (the sharing program or the vehicle owner if not shared on a sharing program). Exemptions include trucks shared with a gross weight exceeding 11,000 pounds, sharing by a funeral director when he or she uses the vehicle as part of the services provided by a funeral director, and sharing that meets the sales tax exemption under IC 6-2.5-5-54(b). The driver of the vehicle is liable for the tax, and the tax is a separate amount added to the consideration for the sharing. Further specifies the remittance requirements and directions for the state to deposit and disburse the funds.

Effective Date: January 1, 2020
Code: IC 6-6-16
Enrolled Act: HEA 1001, SEC. 128

Summary: Adds the College Football Playoff Group (and specifies who is included within this group) to the list of “eligible entities” able to use certain tax exemptions for “eligible events.”

Effective Date: July 1, 2019
Code: IC 6-8-12-1
Enrolled Act: HEA 1001, SEC. 130

Summary: Adds the College Football Playoff National Championship and related ancillary events (and specifies who is included within this group) conducted after December 31, 2021, to the list of “eligible events.”

Effective Date: July 1, 2019
Code: IC 6-8-12-2
Enrolled Act: HEA 1001, SEC. 131

Summary: Adds the vehicle sharing excise tax (IC 6-6-16) to the inventory of “listed taxes.”

Effective Date: January 1, 2020
Code: IC 6-8.1-1-1
Enrolled Act: HEA 1001, SEC. 132

Summary: Specifies a requirement to the directive that the department enter information sharing agreements with fiscal officers of political subdivisions regarding innkeeper's tax, food and beverage tax, or admissions tax, that for an innkeeper's tax or food and beverage tax remitted through a marketplace facilitator, the information shared must include the name of each business and the amount of money collected from each business by a marketplace facilitator acting on behalf of the business.

Effective Date: July 1, 2019

Code: IC 6-8.1-3-7.1

Enrolled Act: HEA 1001, SEC. 133

Summary: Specifies that a class action may not be brought against a marketplace facilitator on behalf of purchasers arising from or in any way related to an overpayment of sales tax or use tax collected by the marketplace facilitator, regardless of whether such action is characterized as a tax refund claim. However, this does not affect a purchaser's right to seek a refund under this chapter.

Effective Date: July 1, 2019

Code: IC 6-8.1-9-7

Enrolled Act: HEA 1001, SEC. 134

Summary: Establishes that money in the department of revenue pilot program fund is continuously appropriated to the department of state revenue to carry out the purposes of the fund.

Effective Date: Upon passage

Code: IC 6-8.1-16.3-5

Enrolled Act: HEA 1001, SEC. 135

Summary: Clarifies that the innkeeper's tax imposed under IC 6-9 also applies to the rental or furnishing of rooms, lodgings or other accommodations in a house, condominium, or apartment for consideration for less than 30 days. Provides that the exemption under IC 6-2.5-5-53(a) also applies to any innkeeper's tax. Provides a notice to owners of houses, condominiums, or apartments that may be required to collect sales tax if they are required to collect innkeeper's tax.

Effective Date: July 1, 2019

Code: IC 6-9-29-1.2

Enrolled Act: HEA 1001, SEC. 140

Summary: Specifies that a marketplace facilitator that facilitates transactions subject to an innkeeper's tax is considered the person engaged in the business of renting or furnishing the rooms, lodgings, or accommodations and is required to collect and remit any innkeepers taxes imposed. Provides that a marketplace facilitator is required to collect and remit innkeepers tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax and innkeepers tax articles as the retail merchant in such transactions. Creates the requirement that the marketplace facilitator provide information listing the tax collected by the marketplace facilitator on behalf of each of its sellers for the period specified by the requesting entity (either the department, or the political subdivision for only the innkeeper's tax collected for transactions occurring within the subdivision).

Effective Date: July 1, 2019

Code: IC 6-9-29-6

Enrolled Act: HEA 1001, SEC. 141

Summary: Permits the county treasurer of a county with an innkeeper's tax to enter into an agreement with a fiscal officer of a tourism board of that county to share information relating to the name and retail address of each business collecting the innkeeper's tax and the amount of money collected from each business. Further specifies that the agreement must include a provision that limits that sharing of that information.

Effective Date: July 1, 2019
Code: IC 6-9-29-7
Enrolled Act: HEA 1001, SEC. 142

Summary: Creates a new chapter dealing with the administration of all food and beverage taxes imposed under IC 6-9. Provides that a marketplace facilitator is required to collect and remit food and beverage tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax and food and beverage tax articles as the retail merchant in such transactions. Specifies that the person collecting a food and beverage tax holds the tax as an agent for the state, and the non-remittance of such tax can result in penalties, interest, and possibly criminal charges. Creates the requirement that the marketplace facilitator provide information listing the tax collected by the marketplace facilitator on behalf of each of its sellers for the period specified by the requesting entity (either the department, or the political subdivision for only the innkeeper's tax collected for transactions occurring within the subdivision).

Effective Date: July 1, 2019 January 1, 2020
Code: IC 6-9-29.5
Enrolled Act: HEA 1001, SEC. 143

Summary: Clarifies that various alcohol taxes are to be deposited in the state construction fund and not the postwar construction fund.

Effective Date: July 1, 2019
Code: IC 7.1-4-8-1
Enrolled Act: HEA 1001, SEC. 144

Summary: Removes language dealing with the postwar construction fund and creates the state construction fund, which is to be used for construction, reconstruction, rehabilitation, repair, purchase, rental, and sale of state properties and institutions (excluding state educational institutions, as defined in IC 21-7-13-32).

Effective Date: July 1, 2019
Code: IC 7.1-4-8-2
Enrolled Act: HEA 1001, SEC. 145

Summary: Defines the "state construction fund" as having the same definition as in IC 7.1-4-8-1.

Effective Date: July 1, 2019
Code: IC 9-13-2-173.1
Enrolled Act: HEA 1001, SEC. 158

Summary: Repeals the definition of the "state police building account."

Effective Date: July 1, 2019
Code: IC 9-13-2-173.5
Enrolled Act: HEA 1001, SEC. 159

Summary: Repeals the state police building account.

Effective Date: July 1, 2019
Code: IC 9-14-14-4
Enrolled Act: HEA 1001, SEC. 160

Summary: Clarifies that registration fees for not-for-hire buses are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-4

Enrolled Act: HEA 1001, SEC. 164

Summary: Clarifies that registration fees for trailers are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-8

Enrolled Act: HEA 1001, SEC. 167

Summary: Clarifies that registration fees for trucks, tractors used with semitrailer, or for-hire buses are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-9

Enrolled Act: HEA 1001, SEC. 168

Summary: Clarifies that registration fees for semitrailers are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-10

Enrolled Act: HEA 1001, SEC. 169

Summary: Clarifies that registration fees for vehicles registered under the International Registration Plan are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-5-10.5

Enrolled Act: HEA 1001, SEC. 170

Summary: Clarifies that registration fees for recovery vehicles are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-6-4

Enrolled Act: HEA 1001, SEC. 171

Summary: Clarifies that fees collected for transfer of registration are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-6

Enrolled Act: HEA 1001, SEC. 176

Summary: Clarifies that fees collected for a duplicate or replacement license plate or proof of registration are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-8

Enrolled Act: HEA 1001, SEC. 177

Summary: Clarifies that fees collected for change of ownership are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-9

Enrolled Act: HEA 1001, SEC. 178

Summary: Clarifies that fees collected for display of different license plate are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-11-10

Enrolled Act: HEA 1001, SEC. 179

Summary: Clarifies that fees collected for temporary registration permits are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-12-2

Enrolled Act: HEA 1001, SEC. 180

Summary: Clarifies that fees collected for temporary delivery permits are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019

Code: IC 9-18.1-12-3

Enrolled Act: HEA 1001, SEC. 181

Summary: Provides that the law concerning marketplace facilitators only applies to retail transactions occurring after June 30, 2019. A retail transaction is considered to have occurred after June 30, 2019, to the extent that delivery of the property or services constituting selling at retail is made to the purchaser after June 30 (or to the place of delivery designated by the purchaser after June 30). However, a transaction is considered to have occurred before July 1, 2019, to the extent that the agreement of the parties to the transaction was entered into before July 1, 2019, and payment was furnished before July 1, 2019, even if the delivery of the property or services occurs after June 30, 2019.

Effective Date: July 1, 2019

Code: Non-code

Enrolled Act: HEA 1001, SEC. 258

Summary: Provides that IC 6-3.1-4-8, as added by this act, applies to taxable years beginning after December 31, 2018.

Effective Date: January 1, 2019 (Retroactive)

Code: Non-code

Enrolled Act: HEA 1001, SEC. 266

HEA 1010

Summary: Increases in 4 steps the income tax deduction for income from military retirement or survivor's benefits. Under previous law, an individual or an individual's spouse was entitled to a deduction of \$6,250 for income from military retirement or survivor's benefits received during the taxable year. For taxable years beginning after December 31, 2018, the amount of the deduction is the *lessor* of the benefits included in the adjusted gross income of the individual or the individual's surviving spouse *or* \$6,250 plus: for taxable years beginning in 2019, 25% of the amount of the benefits in excess of \$6,250; for taxable years beginning in 2020, 50% of the amount of the benefits in excess of \$6,250; for taxable years beginning in 2021, 75% of the amount of the benefits in excess of \$6,250; and for taxable years beginning after 2021, 100% of the amount of the benefits in excess of \$6,250.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-3-2-4

Enrolled Act: HEA 1010, SEC. 1

HEA 1015

Summary: Clarifies that the term “Adjusted gross receipts” does not include amount received from sports wagering conducted by a licensed or sporting agent under IC 4-38.

Effective Date: July 1, 2019

Code: IC 4-33-2-2

Enrolled Act: HEA 1015, Sec. 4

Summary: Provides that the supplemental wagering tax liability of a licensed owner operating an inland casino in Vigo County is equal to 2.9% of the riverboat’s adjusted gross receipts for the day.

Effective Date: July 1, 2019

Code: IC 4-33-12-1.5

Enrolled Act: HEA 1015, Sec. 24

Summary: Establishes that for a licensed owner described in IC 4-33-6-1(a)(1) and for a state fiscal year ending before July 1, 2025 adjusted gross receipts received by two riverboats operated by the licensed owner in accordance with IC 4-33-6-1(d) must be taxed separately under IC 4-33-13 regardless of the fact that the riverboats are operated under a single license.

Beginning on the day that the licensed owner begins gaming operations at a new riverboat at a location approved under IC 4-33-6-4.5, the adjusted gross receipts received by the riverboat must be taxed under this chapter as if the adjusted gross receipts were received from two (2) riverboats. The licensed owner shall allocate the adjusted gross receipts received by the riverboat into two (2) separate tax bases proportionally to the amount of adjusted gross receipts that each riverboat operating from a dock in Gary received in the state fiscal year ending June 30, 2018. The licensed owner's tax liability under this chapter is determined by applying the appropriate tax rates determined under section 1.5 of this chapter to each of the two (2) separate tax bases.

For state fiscal years beginning after June 30, 2025, adjusted gross receipts received by a riverboat sited at a location approved under IC 4-33-6-4.5 are subject to taxation under this chapter as adjusted gross receipts received from a single riverboat.

Effective Date: July 1, 2019

Code: IC 4-33-13-0.7

Enrolled Act: HEA 1015, Sec. 29

Summary: Lowers (for state fiscal years beginning after June 30, 2021) from 15% to 10% the tax rate imposed on the first \$25 million of adjusted gross receipts received from gambling games for a riverboat that received at least \$75,000,000 of adjusted gross receipts during the preceding state fiscal year.

Lowers (for state fiscal years beginning after June 30, 2021) the tax rate imposed on the adjusted gross receipts from gambling games authorized under IC 4-33 of a riverboat that received less than \$75 million of adjusted gross receipts during the preceding state fiscal year. The rate is decreased from: 5% to 2.5% for the first \$25,000,000 of adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of the following year; 20 to 10% for the adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000 received during the period beginning July 1 of each year and ending June 30 of the following year; and 25% to 20% for adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000 received during the period beginning July 1 of each year and ending June 30 of the following year.

Effective Date: July 1, 2019

Code: IC 4-33-13-1.5

Enrolled Act: HEA 1015, Sec. 30

Summary: Clarifies that a licensed owner or operating agent may not deduct more than \$7,000,000 in a state fiscal year beginning after June 30, 2015 and ending before July 1, 2021 or \$9,000,000 in a state fiscal year beginning after June 30, 2021 with respect to the qualified wagering conducted at a particular riverboat.

Adds that for state fiscal years ending before July 1, 2025, a licensed owner operating two riverboats from a dock in Gary under a single license in accordance with IC 4-33-6-1(d) or operating a riverboat at a location approved under IC 4-33-6-4.5 may deduct the amounts described under IC 4-33-13-7(d) as if qualified wagering were being conducted at two riverboats.

Effective Date: July 1, 2019

Code: IC 4-33-13-7

Enrolled Act: HEA 1015, Sec. 33

Summary: Eliminates for years beginning after June 30, 2021, the top rate bracket of 35% for adjusted gross receipts from slot machines at racetracks. Adjusted gross receipts in excess of \$200,000 will be taxed at the 30% rate now imposed on adjusted gross receipts in excess of \$100,000 but not exceeding \$200,000.

Effective Date: July 1, 2019

Code: IC 4-35-8-1

Enrolled Act: HEA 1015, Sec. 38

Summary: Amends a provision where a licensee may not deduct more than \$7,000,000 in adjusted gross receipts attributable to qualified wagering in a state fiscal year beginning after June 30, 2015, and ending before July 1, 2021.

Adds a new deduction limitation on a licensee of \$9,000,000 in a state fiscal year beginning after June 30, 2021.

Effective Date: July 1, 2019

Code: IC 4-35-8-5

Enrolled Act: HEA 1015, Sec. 39

Summary: Imposes a sports wagering tax on the adjusted gross receipts received from authorized sports wagering offered by a certificate holder under IC 4-38 at a rate of 9.5%. A certificate holder shall pay the sports wagering taxes imposed to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

The department shall deposit the tax revenue collected under IC 4-38-10-2 in the state general fund. The department shall transfer an amount equal to 3.33% of the tax revenue collected to the addiction services fund established by IC 12-23-2-2. 25% of the tax revenue transferred under this provision must be allocated to the prevention, education, provider credentialing for and treatment of compulsive gambling.

The commission may suspend or revoke the certificate of authority of a certificate holder that does not submit the payment or the tax return form within the required time. The payment of the tax under IC 4-38-10 must be on a form and in a manner prescribed by the department.

Effective Date: July 1, 2019

Code: IC 4-38-10

Enrolled Act: HEA 1015, Sec. 43

Summary: Changes references to the “riverboat admission tax” to the “riverboat supplemental wagering tax.”

Effective Date: July 1, 2019

Code: IC 6-3.1-20-7

Enrolled Act: HEA 1015, Sec. 44

HEA 1065

Summary: Establishes that for purposes of local income taxes under IC 6-3.6, “regional jail” has the meaning set forth in IC 11-12-5.5-1.

Effective Date: Upon passage

Code: IC 6-3.6-2-14.5

Enrolled Act: HEA 1065, SEC. 5

HEA 1186

Summary: Provides that the department may revoke or suspend a registered retail merchant certificate for a conviction for an offense under IC 35-48-4. Previously, a conviction for a violation of (IC 35-48-4-10.5 to be repealed on July 1, 2019) was required. The conviction involves the sale of or offer to sell in the normal course of business a synthetic drug as defined in IC 35-31.5-2-321 as well as a synthetic drug lookalike substance defined in IC 35-31.5-2-321.5, or a controlled substance analog as defined in IC 35-48-9-3, or a substance represented to be a controlled substance as described in IC 35-48-4-4.6.

Effective Date: July 1, 2019

Code: 6-2.5-8-7

Enrolled Act: HEA 1186, Sec. 2

HEA 1187

Summary: Makes a technical correction to the definition of “heavy rental equipment.”

Effective Date: July 1, 2019

Code: IC 6-6-15-2

Enrolled Act: HEA 1187, SEC. 41

HEA 1237

Summary: Provides a definition of “documentation preparation fee,” which means any fee charged by a dealership concerning the sale of a motor vehicle, regardless of designation, and that includes costs incurred by the dealership for the preparation of documents concerning the sale of motor vehicle. However, the term does not include a fee imposed by a financial institution for the purpose of extending credit for the purchase of a vehicle.

Effective Date: July 1, 2013 (Retroactive)

Code: IC 9-32-2-11.2

Enrolled Act: HEA 1237, SEC. 2

Summary: Specifies that a dealership may not charge a document preparation fee in excess of two hundred dollars (\$200). There had previously not been a statutory limit. Further specifies that a document preparation fee must be included in the advertised sale price of a vehicle, as well as being affirmatively disclosed in writing by the dealer during negotiations for the sale of a vehicle to a potential purchaser that states the dollar amount of the document preparation fee to be charged and as a separate line item on the purchaser’s bill of sale or other purchase contract. Also provides that a document preparation fee under this section may be adjusted annually by a percentage equal to the annual percentage change in the Consumer Price Index, as published by the United States Bureau of Labor Statistics.

Effective Date: July 1, 2013 (Retroactive)

Code: IC 9-32-13-7

Enrolled Act: HEA 1237, SEC. 4

HEA 1362

Summary: Creates the requirements for peer to peer vehicle sharing. Several definitions appearing in this chapter are referenced in the new vehicle sharing excise tax (IC 6-6-16), auto and supplemental auto rental excise taxes (IC 6-6-9, 9.5, and 9.7), and in an amendment to sales tax provisions (IC 6-2.5).

Effective Date: January 1, 2020

Code: IC 24-4-9.2

Enrolled Act: HEA 1362, SEC. 3

HEA 1402

Summary: Makes changes to the Vanderburgh County innkeeper's tax. (The department does not administer this tax.)

Effective Date: July 1, 2019

Code: IC 6-9-2.5

Enrolled Act: HEA 1402, SEC. 1-4

Summary: Increases the maximum allowable rate of the Clark/Floyd county innkeeper's tax from 4% to 6%.

Effective Date: July 1, 2019

Code: IC 6-9-3-4

Enrolled Act: HEA 1402, SEC. 5

Summary: Authorizes the county fiscal body of Allen County adopt an ordinance to raise the rate of its innkeeper's tax to 8%. (The current rate is 7%.) Establishes rules regarding the making of grants by the capital improvement board of managers to the convention and visitor bureau.

Effective Date: July 1, 2019

Code: IC 6-9-9-3

Enrolled Act: HEA 1402, SEC. 6

Summary: Adds "resort" to the list of accommodations to which the White County innkeeper's tax may apply. Adds that the rental of an accommodation must be in lodging which is "regularly furnished" for consideration. (The department does not administer this tax.)

Effective Date: July 1, 2019

Code: IC 6-9-10.5-6

Enrolled Act: HEA 1402, SEC. 7

Summary: Repeals the specific chapter authorizing the Howard County innkeeper's tax. (Howard County has adopted the uniform innkeeper's tax, and the department does not administer this tax for Howard County.)

Effective Date: July 1, 2019

Code: IC 6-9-16

Enrolled Act: HEA 1402, SEC. 8

Summary: Allows Howard County to impose a maximum county innkeeper's tax rate of 8%. (The maximum rate allowed under the uniform county innkeeper's tax is 5% for all other counties, and the department does not administer this tax.)

Effective Date: July 1, 2019

Code: IC 6-9-18-3

Enrolled Act: HEA 1402, SEC. 9

Summary: Authorizes the adoption of the Brown County Performing Arts Center Admissions Tax. The county fiscal body may adopt an ordinance to impose the tax after January 1 but before June 1 of a year. If the fiscal body adopts an ordinance,

the excise tax applies to an event ticket purchased after June 30 of the calendar year in which the ordinance is adopted or a later date that is set forth in the ordinance.

Effective Date: Upon passage

Code: IC 6-9-46-3

Enrolled Act: HEA 1402, SEC. 11

Summary: Establishes which events are subject to the tax and certain exemptions to the general rule. Establishes the admissions tax rate at \$1 per covered event, and imposes collection and remittance requirements on the person who collects the price for admission.

Effective Date: Upon passage

Code: IC 6-9-46-4

Enrolled Act: HEA 1402, SEC. 11

Summary: Requires that the person who collects the tax remit the revenue collected monthly to the department in the manner and on forms prescribed by the department. The tax collected from persons paying for admission to a particular event shall be remitted not more than 15 days after the end of the month during which the event occurred.

Effective Date: Upon passage

Code: IC 6-9-46-6

Enrolled Act: HEA 1402, SEC. 11

Summary: Requires that the amounts received from the performing arts center admissions tax be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state. If a performing arts center admissions tax is imposed under this chapter, the county legislative body shall establish a county performing arts center admissions tax fund.

Effective Date: Upon passage

Code: IC 6-9-46-8

Enrolled Act: HEA 1402, SEC. 11

Summary: Establishes rules governing the management of money in the county performing arts center admissions tax fund.

Effective Date: Upon passage

Code: IC 6-9-46-8

Enrolled Act: HEA 1402, SEC. 11

Summary: Authorizes the adoption of the Attica Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Attica food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: July 1, 2019

Code: IC 6-9-49-3

Enrolled Act: HEA 1402, SEC. 12

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: July 1, 2019

Code: IC 6-9-49-4

Enrolled Act: HEA 1402, SEC. 12

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: July 1, 2019
Code: IC 6-9-49-5
Enrolled Act: HEA 1402, SEC. 12

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: July 1, 2019
Code: IC 6-9-49-6
Enrolled Act: HEA 1402, SEC. 12

Summary: Authorizes the adoption of the Danville Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Danville food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: July 1, 2019
Code: IC 6-9-50-3
Enrolled Act: HEA 1402, SEC. 13

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: July 1, 2019
Code: IC 6-9-50-4
Enrolled Act: HEA 1402, SEC. 13

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: July 1, 2019
Code: IC 6-9-50-5
Enrolled Act: HEA 1402, SEC. 13

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: July 1, 2019
Code: IC 6-9-50-6
Enrolled Act: HEA 1402, SEC. 13

Summary: Authorizes the adoption of the Greenwood Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Greenwood food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: Upon passage
Code: IC 6-9-51-3
Enrolled Act: HEA 1402, SEC. 14

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: Upon passage

Code: IC 6-9-51-4

Enrolled Act: HEA 1402, SEC. 14

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: Upon passage

Code: IC 6-9-51-5

Enrolled Act: HEA 1402, SEC. 14

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: Upon passage

Code: IC 6-9-51-6

Enrolled Act: HEA 1402, SEC. 14

Summary: Authorizes the adoption of the Whitestown Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to the department of state revenue.

The Whitestown food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

Effective Date: Upon passage

Code: IC 6-9-52-3

Enrolled Act: HEA 1402, SEC. 15

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

Effective Date: Upon passage

Code: IC 6-9-52-4

Enrolled Act: HEA 1402, SEC. 15

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

Effective Date: Upon passage

Code: IC 6-9-52-5

Enrolled Act: HEA 1402, SEC. 15

Summary: Provides that the tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department.

Effective Date: Upon passage

Code: IC 6-9-52-6

Enrolled Act: HEA 1402, SEC. 15

Summary: Authorizes the adoption of the Knox County innkeeper's tax. (Knox County currently uses the uniform innkeeper's tax under IC 6-9-18.)

Establishes the list of accommodations to which the tax applies as well as transactions exempt from imposition of the tax.

Establishes that the rate of the tax shall not exceed 6% unless either The Grouseland Foundation is dissolved or tours of the territorial mansion and presidential site of William Henry Harrison are no longer provided in which case the rate may not exceed 5%.

Effective Date: July 1, 2019

Code: IC 6-9-53-3

Enrolled Act: HEA 1402, SEC. 16

Summary: Provides that the return to be filed for the payment of the tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department may, by rule, determine.

Effective Date: July 1, 2019

Code: IC 6-9-53-4

Enrolled Act: HEA 1402, SEC. 16

Summary: Provides that the amount received from the tax that exceeds 5% shall be allocated and paid to the Grouseland Foundation, Inc.

Effective Date: July 1, 2019

Code: IC 6-9-53-5

Enrolled Act: HEA 1402, SEC. 16

HEA 1405

Summary: Eliminates, for purposes of the property tax exemption for enterprise information technology equipment, the requirement that an eligible business' property be located in an area designated as a high technology district area.

Effective Date: July 1, 2019

Code: IC 6-1.1-10-44

Enrolled Act: HEA 1405, Sec. 1

Summary: Establishes a sales and use tax exemption for the purchase of certain qualified data center equipment that is located in a data center that results in a minimum qualified investment within five years, ranging from at least \$25 million to more than \$150 million depending on the population of the county in which the data center is located. It provides that certain other costs, such as that for tangible and intangible personal property that is essential to the operations of a data center, excluding property used in the administration of the facility, are exempt from sales and use tax. Further provides that the purchase of all electricity used by qualified data center equipment, excluding electricity used in the administration of the facility, is exempt from sales and use tax.

Requires a qualified data center user to apply to the Indiana Economic Development Corporation (IEDC) for a specific transaction award certificate (award certificate). Requires a qualified data center user to enter into an agreement with the IEDC as a condition of receiving an award certificate.

Effective Date: January 1, 2019 (Retroactive)

Code: IC 6-2.5-15

Enrolled Act: HEA 1405, Sec. 2

HEA 1427

Summary: Requires the department, before September 1 of each year, to submit a report to the interim study committee on fiscal policy established by IC 2-5-1.3-4 summarizing the department's systems modifications concerning geographic information systems mapping of local income tax collection for purposes of allocating local income tax based on the residency of a taxpayer.

Effective Date: July 1, 2019
Code: IC 6-8.1-3-16
Enrolled Act: HEA 1427, SEC. 76

HEA 1447

Summary: Provides that if the department of state revenue notifies the department of financial institutions that a person is on the most recent tax warrant list, the department of financial institutions shall not issue or renew the person's license to engage in first lien mortgage transactions until the person provides to the department of financial institutions a statement from the department of state revenue that the person's tax warrant has been satisfied, or the department of financial institutions receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

Effective Date: July 1, 2019
Code: IC 24-4.4-2-402(11)
Enrolled Act: HEA 1447. SEC. 2

Summary: Provides that if the department of state revenue notifies the department of financial institutions that a person is on the most recent tax warrant list, the department of financial institutions shall not issue or renew the person's license to make consumer loans until the person provides to the department of financial institutions a statement from the department of state revenue that the person's tax warrant has been satisfied, or the department of financial institutions receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

Effective Date: July 1, 2019
Code: IC 24-4.5-3-503(12)
Enrolled Act: HEA 1447, Sec. 19

HEA 1506

Summary: Specifies that a county adopting an ordinance to enact a county vehicle excise tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county vehicle excise tax (otherwise called the surtax for purposes of this chapter). Instead, the Bureau of Motor Vehicles (BMV) will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020
Code: IC 6-3.5-4-0.5
Enrolled Act: HEA 1506, SEC. 1

Summary: Modifies this statute to remove the subsection listing specific vehicles subject to the county vehicle excise tax and instead makes the vehicles subject to this tax the same vehicles that are subject to the motor vehicle excise tax by including a reference to IC 6-6-5-2(a). Clarifies that in the case of the tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020
Code: IC 6-3.5-4-2
Enrolled Act: HEA 1506, SEC. 2

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020
Code: IC 6-3.5-4-3
Enrolled Act: HEA 1506, SEC. 3

Summary: Removes a reference to “motor vehicle” and replaces the reference with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-4-4

Enrolled Act: HEA 1506, SEC. 4

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-4-5

Enrolled Act: HEA 1506, SEC. 5

Summary: Requires a county to submit all copies of adopting ordinances in a manner prescribed by the bureau of motor vehicles for copies required to be sent to the bureau of motor vehicles.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-6

Enrolled Act: HEA 1506, SEC. 6

Summary: Specifies for a vehicle described in IC 6-6-5-3.5 (which includes trailers registered with a declared gross vehicle weight equal to or less than nine thousand (9,000) pounds), the amount to be used in IC 6-3.5-4-7 to determine the amount of county vehicle excise tax due is the amount assessed under IC 6-6-5-3.5 (\$8 per year). All other vehicles that are not vehicle described in IC 6-6-5-3.5 are subject to the existing amounts listed.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-7.3

Enrolled Act: HEA 1506, SEC. 7

Summary: Clarifies that the credit for taxes paid are available in the case of where the vehicle is otherwise disposed of. Specifies that the owner of a vehicle who moves out of state in a year in which the owner has paid the surtax is entitled to receive a refund that is calculated in the same manner and subject to the same requirements as the credit for the excise tax under IC 6-6-5-7.4.

Effective Date: January 1, 2020

Code: IC 6-3.5-4-7.4

Enrolled Act: HEA 1506, SEC. 8

Summary: Specifies that a county adopting an ordinance to enact a county wheel tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county wheel tax. Instead, the BMV will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-0.5

Enrolled Act: HEA 1506, SEC. 9

Summary: Specifies that in the case of the county wheel tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-2

Enrolled Act: HEA 1506, SEC. 10

Summary: Adds new limitations on the weight of trailers (declared gross weight of more than nine thousand (9,000) pounds) and tractors (declared gross weight of more than eleven thousand (11,000) pounds) subject to the wheel tax, meaning any trucks or trailers below these weight limits are not subject to the tax.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-3

Enrolled Act: HEA 1506, SEC. 11

Summary: Requires a county to submit all copies of adopting ordinances in a manner prescribed by the bureau of motor vehicles for copies required to be sent to the bureau of motor vehicles.

Effective Date: January 1, 2020

Code: IC 6-3.5-5-8

Enrolled Act: HEA 1506, SEC. 12

Summary: Specifies that a municipality adopting an ordinance to enact a municipal vehicle excise tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the municipal vehicle excise tax (otherwise called the surtax for purposes of this chapter). Instead, the BMV will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020

Code: IC 6-3.5-10-0.5

Enrolled Act: HEA 1506, SEC. 13

Summary: Modifies this statute to remove the subsection listing specific vehicles subject to the municipal vehicle excise tax and instead makes the vehicles subject to this tax the same vehicles that are subject to the motor vehicle excise tax by including a reference to IC 6-6-5-2(a). Clarifies that in the case of the tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-3.5-10-2

Enrolled Act: HEA 1506, SEC. 14

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-10-3

Enrolled Act: HEA 1506, SEC. 15

Summary: Removes a reference to “motor vehicle” and replaces the reference with “vehicle.”

Effective Date: January 1, 2020

Code: IC 6-3.5-10-4

Enrolled Act: HEA 1506, SEC. 16

Summary: Requires a municipality to submit all copies of adopting ordinances in a manner prescribed by the bureau of motor vehicles for copies required to be sent to the bureau of motor vehicles.

Effective Date: January 1, 2020

Code: IC 6-3.5-10-6

Enrolled Act: HEA 1506, SEC. 17

Summary: Clarifies that the credit for taxes paid are available in the case of where the vehicle is otherwise disposed of. Specifies that the owner of a vehicle who moves out of state in a year in which the owner has paid the surtax is entitled to receive a refund that is calculated in the same manner and subject to the same requirements as the credit for the excise tax under IC 6-6-5-7.4.

Effective Date: January 1, 2020

Code: IC 6-3.5-10-8

Enrolled Act: HEA 1506, SEC. 18

Summary: Specifies that a municipality adopting an ordinance to enact a municipal wheel tax is not required to amend an ordinance as a result of any amendments to this chapter in this bill that concern vehicle type or weight class for purposes of determining vehicles that are subject to the municipal wheel tax. Instead, the BMV will act as if the ordinance in effect is in compliance with this chapter as those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020

Code: IC 6-3.5-11-0.5

Enrolled Act: HEA 1506, SEC. 19

Summary: Specifies that in the case of the municipal wheel tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-3.5-11-8

Enrolled Act: HEA 1506, SEC. 20

Summary: Adds new limitations on the weight of trailers (declared gross weight of more than nine thousand (9,000) pounds) and tractors (declared gross weight of more than eleven thousand (11,000) pounds) subject to the municipal wheel tax, meaning any trucks or trailers below these weight limits are not subject to the tax.

Effective Date: January 1, 2020

Code: IC 6-3.5-11-3

Enrolled Act: HEA 1506, SEC. 21

Summary: Specifies that in the case of the vehicle excise tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-6-5-2

Enrolled Act: HEA 1506, SEC. 23

Summary: Specifies that in the case of the commercial vehicle excise tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year, and the registration year immediately following the current registration year. This limitation is not placed on the department.

Effective Date: January 1, 2020

Code: IC 6-6-5.5-3

Enrolled Act: HEA 1506, SEC. 25

Summary: Creates a distinction for registration periods when the vehicle has an expired registration: a registration may be renewed for a vehicle with an unexpired registration for a period of twelve months from the date on which the registration will expire, but for a vehicle with an expired registration, for a period of not less than three months or greater than twenty-four months.

Effective Date: January 1, 2020

Code: IC 9-18.1-11-3

Enrolled Act: HEA 1506, SEC. 40

Summary: Specifies that a person who has filed an affidavit demonstrating that their vehicle will not be used upon a highway for a period of at least 90 consecutive days is not subject to an administrative penalty collected under subsection (a) of this statute.

Effective Date: January 1, 2020

Code: IC 9-18.1-11-5

Enrolled Act: HEA 1506, SEC. 41

Summary: Clarifies that the vehicle a person sells or otherwise disposes of before the date on which the vehicle's registration expires includes a wrecked or destroyed vehicle, and they may also apply to the bureau to transfer the registration and license plates to a vehicle acquired or owned by the person.

Effective Date: January 1, 2020

Code: IC 9-18.1-11-6

Enrolled Act: HEA 1506, SEC. 42

HEA 1517

Summary: Recodifies the Indiana Code article governing charity gaming, IC 4-32.2, as IC 4-32.3.

Effective Date: July 1, 2019

Code: IC 4-32.3

Enrolled Act: HEA 1517, SEC. 4

HEA 1518

Summary: Removes the malt excise tax from the inventory of listed taxes.

Effective Date: July 1, 2019

Code: IC 6-8.1-1-1

Enrolled Act: HEA 1518, SEC. 1

Summary: Removes reference to the malt excise tax from the department's confidentiality statute.

Effective Date: July 1, 2019

Code: IC 6-8.1-7-1

Enrolled Act: HEA 1518, SEC. 2

Summary: Repeals the malt excise tax.

Effective Date: July 1, 2019

Code: IC 7.1-4-5

Enrolled Act: HEA 1518, SEC. 57

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