

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND
APPROPRIATIONS**

Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2006

**INDIANA HANDBOOK OF
TAXES, REVENUES,
AND APPROPRIATIONS**

Indiana Legislative Services Agency

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Table of Contents

FY 2006 SUMMARY OF STATE TAXES.....	1
SUMMARY OF FEDERAL AID	2
SUMMARY OF PERMITS, LICENSES, SALES, AND MISCELLANEOUS.....	2
TAXES	
MISCELLANEOUS TAXES.....	4
DEFINITION OF TAX TERMS	4
ALCOHOLIC BEVERAGE TAXES	6
CIGARETTE AND TOBACCO PRODUCTS TAX	8
CONTROLLED SUBSTANCE EXCISE TAX.....	9
HAZARDOUS WASTE DISPOSAL TAX	10
INHERITANCE TAX	11
PETROLEUM SEVERANCE	14
RAIL CAR PROPERTY TAX	14
STATE PROPERTY TAX.....	15
CORPORATE TAXES	17
CORPORATE GROSS INCOME TAX	17
CORPORATE ADJUSTED GROSS INCOME TAX.....	20
CORPORATE SUPPLEMENTAL NET INCOME TAX	24
FINANCIAL INSTITUTIONS TAX.....	25
INSURANCE TAXES	28
UTILITY RECEIPTS TAX.....	30
UTILITY SERVICES USE TAX	31
FUEL TAXES	33
GASOLINE TAX.....	35
MARINE FUEL TAX	37
MOTOR CARRIER FUEL TAX.....	38
MOTOR CARRIER SURCHARGE TAX.....	39
MOTOR FUEL INVENTORY TAX	40
SPECIAL FUEL TAX	41
GAMING AND RIVERBOAT TAXES	45
RIVERBOAT ADMISSION TAX.....	45
RIVERBOAT WAGERING TAX	50
CHARITY GAMING EXCISE TAX.....	54
PARIMUTUEL ADMISSION TAX.....	54

PARIMUTUEL SATELLITE FACILITY TAX	55
PARIMUTUEL WAGERING TAX.....	55
INDIVIDUAL ADJUSTED GROSS INCOME TAX	57
INDIVIDUAL ADJUSTED GROSS INCOME TAX	57
SALES AND USE TAXES.....	65
SALES AND USE TAX.....	65
LOCAL OPTION TAXES.....	69
COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)	69
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT).....	74
COUNTY OPTION INCOME TAX (COIT).....	80
FOOD AND BEVERAGE TAX.....	84
INNKEEPER'S TAX	87
PROPERTY TAXES	93
DEFINITION OF PROPERTY TAX TERMS.....	93
LOCAL PROPERTY TAXES	95
EXCISE AND ADMISSIONS TAXES	149
AIRCRAFT LICENSE EXCISE TAX.....	149
AUTO RENTAL EXCISE TAX	150
COMMERCIAL VEHICLE EXCISE TAX	151
COUNTY MOTOR VEHICLE EXCISE SURTAX AND COUNTY WHEEL TAX	152
ENTERTAINMENT FACILITIES ADMISSIONS TAX	155
MARION COUNTY ADMISSIONS TAX	155
MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX.....	156
MOTOR VEHICLE EXCISE TAX	157
WATERCRAFT EXCISE TAX.....	165

SOURCES OF REVENUE

STATE BOARD OF ACCOUNTS.....	169
BOARD OF ACCOUNTS-EXAMINATION FEES	169
DEPARTMENT OF ADMINISTRATION	170
CAFETERIA OPERATION	170
INDIANA GOVERNMENT LEASED SPACE.....	170
STATE PARKING GARAGES FEES.....	171

ALCOHOL AND TOBACCO COMMISSION	172
EMPLOYEE'S PERMITS	172
FINES AND PENALTIES	172
PERMIT REVENUE FOR EXCISE FUND	173
PERMITS FOR ENFORCEMENT AND ADMINISTRATION FUND.....	174
TOBACCO SALES CERTIFICATE	175
 BOARD OF ANIMAL HEALTH	 176
ANIMAL DISPOSAL PLANT	176
 ATTORNEY GENERAL.....	 177
ABANDONED PROPERTY.....	177
PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION	178
TELEPHONE SOLICITATION FUND.....	178
 AUDITOR OF THE STATE.....	 180
FINES	180
INFRACTION JUDGMENTS.....	180
INTEREST ON FLOOD CONTROL LOANS.....	181
STATE DOG FUND.....	181
VESSEL TONNAGE TAX.....	182
 BOILER AND PRESSURE VALVE BOARD.....	 184
BOILER INSPECTION.....	184
 DEPARTMENT OF CORRECTION.....	 186
INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY - COUNTY SUPPORT	186
MISCELLANEOUS REVENUES.....	186
OFFENDER MEDICAL COPAYMENTS.....	187
PLAINFIELD JUVENILE CORRECTIONAL FACILITY - COUNTY SUPPORT.....	188
PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS	188
WORK RELEASE	189
 CORONERS TRAINING BOARD	 190
CORONERS TRAINING BOARD	190
 INDIANA ECONOMIC DEVELOPMENT CORPORATION.....	 191
INTEREST ON INDUSTRIAL LOANS	191

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT.....	192
ASBESTOS TRUST FUND.....	192
ENVIRONMENTAL MANAGEMENT PERMIT OPERATION FUND.....	192
ENVIRONMENTAL MANAGEMENT SPECIAL FUND.....	193
HAZARDOUS SUBSTANCES RESPONSE TRUST FUND.....	194
LEAD TRUST FUND.....	194
STATE SOLID WASTE MANAGEMENT FUND.....	195
TITLE V OPERATING PERMIT PROGRAM TRUST FUND.....	196
UNDERGROUND PETROLEUM STORAGE TANK EXCESS LIABILITY TRUST FUND.....	196
UNDERGROUND PETROLEUM STORAGE TANK TRUST FUND.....	197
WASTE TIRE MANAGEMENT FUND.....	198
 FAMILY AND SOCIAL SERVICES ADMINISTRATION.....	 199
<u>DIVISION OF DISABILITY AND REHABILITATIVE SERVICES</u>	199
BLIND VENDING PROGRAM.....	199
CONFERENCE/WORKSHOP FUND.....	199
 <u>DIVISION OF FAMILY RESOURCES</u>	 200
CHILD CARE LICENSURE.....	200
WELFARE REPAYMENTS.....	200
 <u>DIVISION OF MENTAL HEALTH AND ADDICTION</u>	 201
INSTITUTIONAL CLOTHING FUND.....	201
MENTAL INSTITUTIONS-MAINTENANCE.....	201
 DEPARTMENT OF FINANCIAL INSTITUTIONS	 203
BANKS.....	203
BUDGET COUNSELORS AND BUDGET SERVICE COMPANIES (BUDGET SERVICE FEE).....	204
BUILDING AND LOAN ASSOCIATIONS.....	204
CHECK CASHING.....	205
CONSUMER CREDIT.....	206
CREDIT UNIONS.....	206
GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS.....	207
LICENSED LENDERS.....	207
MISCELLANEOUS FEES.....	208

MONEY TRANSMITTERS	209
PAWNBROKERS	209
RENTAL PURCHASE COMPANIES	210
TRUST FEES	211
DEPARTMENT OF HOMELAND SECURITY	
DIVISION OF FIRE AND BUILDING SERVICES	212
AMUSEMENT AND ENTERTAINMENT PERMITS	212
FIRE AND BUILDING SERVICES DEPARTMENT	
INDUSTRIALIZED BUILDING SYSTEMS	213
CONSTRUCTION DESIGN RELEASE AND	
VARIANCE FEES	214
CHILD CARE MINISTRY	215
CONSTRUCTION INSPECTION FEES.....	216
EXPLOSIVES MAGAZINES	216
FIREWORKS PERMITS	217
FIREWORKS PUBLIC SAFETY FEE	218
REGULATED LIFTING DEVICE AND	
REGULATED AMUSEMENT DEVICE PERMITS	218
UNDERGROUND STORAGE TANK	
CERTIFICATION PROGRAM	219
GAMING COMMISSION	220
CHARITY GAMING LICENSE FEE	220
CHARITY GAMING PENALTIES	222
ORANGE COUNTY RIVERBOAT	
OPERATING AGENT FEE	222
RIVERBOAT GAMING SUPPLIER'S LICENSE FEE	223
RIVERBOAT GAMING OWNER'S FEES.....	223
RIVERBOAT GAMING OWNERSHIP TRANSFER FEE ...	224
RIVERBOAT GAMING PENALTIES	225
RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE..	226
DEPARTMENT OF GAMING RESEARCH.....	227
GAMING RESEARCH FEE	227
STATE DEPARTMENT OF HEALTH	228
ABORTION CLINIC LICENSE FEES.....	228
ADOPTION FEES.....	228
AMBULATORY OUTPATIENT SURGICAL	
CENTER LICENSE FEES	229
ANATOMICAL GIFT PROMOTION FUND.....	229
BIRTH PROBLEMS REGISTRY	230
BIRTHING CENTER LICENSE FEES	230

DONATION ACCOUNT	231
HEALTH FACILITY FEES	231
HOME HEALTH AGENCY	232
HOSPICE PROGRAM PROVIDER CERTIFICATION	232
HOSPITAL LICENSE FEES	233
MOBILE HOME PARKS	233
MOTOR FUEL INSPECTION PROGRAM	234
NEWBORN SCREENING FEE	234
PLAN REVIEW FEES	235
QUALIFIED MEDICATION AIDE	236
RADIOLOGICAL TECHNICIAN	236
RADON GAS TRUST FUND	236
VITAL RECORDS SEARCH	237
WATER ANALYSIS	237
WEIGHTS & MEASURES FEES	238
HISTORICAL BUREAU	239
GOVERNORS' PORTRAITS FUND	239
PUBLICATIONS FUND	239
HORSE RACING COMMISSION	241
BREAKAGE/OUTS TICKETS	241
PENALTIES	241
PERMIT APPLICATION AND INVESTIGATION FEE	242
TRACK PERMIT AND SATELLITE LICENSE FEES	242
STALLION REGISTRATION	243
INDIANA GRAIN BUYERS AND WAREHOUSE	
LICENSING AGENCY	244
AGRICULTURAL COMMODITY WAREHOUSES	244
GRAIN TESTING EQUIPMENT	244
DEPARTMENT OF INSURANCE	246
BAIL BOND LICENSE AND RUNNERS FEES	246
INSURANCE AGENTS' AND RELATED LICENSES	246
INSURANCE COMPANY EXAMINATION	247
INSURANCE COMPANY FILING/SERVICE FEES	248
MEDICAL MALPRACTICE INSURANCE	
PREMIUM SURCHARGE	252
MINE SUBSIDENCE INSURANCE FUND	252
POLITICAL SUBDIVISION CATASTROPHIC	
LIABILITY FUND	253
RETALIATORY FEES	253

JUDICIARY	255
COURT ADMINISTRATION FEE	255
COURT FEES(COURT OF APPEALS AND SUPREME COURT)	255
COURT COST FEES (TRIAL COURT LEVEL).....	256
DNA SAMPLE PROCESSING FEE	258
FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER	258
JUDICIAL INSURANCE ADJUSTMENT FEE	259
JUDICIAL SALARIES FEE.....	259
PUBLIC DEFENSE ADMINISTRATION FEE	260
PAYMENTS TO THE JUDICIAL CONFERENCE	260
REIMBURSEMENTS FROM COUNTIES FOR SALARY SUPPLEMENTS FOR TRIAL COURT JUDGES	261
SEXUAL ASSAULT VICTIMS ASSISTANCE FEE	261
STATE USER FEE FUND	262
 DEPARTMENT OF LABOR	 265
EMPLOYMENT OF YOUTH FUND	265
SAFETY EDUCATION & TRAINING BUREAU TAX	265
 STATE BOARD OF LAW EXAMINERS.....	 267
ATTORNEYS	267
 LEGISLATIVE SERVICES AGENCY	 268
INDIANA GENERAL ASSEMBLY DOCUMENT SALES ...	268
 LIBRARY CERTIFICATION BOARD	 269
LIBRARIANS.....	269
 INDIANA LOBBY REGISTRATION COMMISSION.....	 270
LOBBY REGISTRATION	270
 DEPARTMENT OF LOCAL GOVERNMENT FINANCE.....	 271
SALES DISCLOSURE FILING	271
 LOTTERY COMMISSION	 273
STATE LOTTERY	273
 BUREAU OF MINES AND MINING	 275
MINERS	275

BUREAU OF MOTOR VEHICLES	276
ABANDONED VEHICLES	276
ALTERNATIVE FUEL DECALS	276
AUTO SALVAGE DEALERS	277
BOAT DEALERS LICENSES	278
COMMERCIAL DRIVERS LICENSES	278
DEFENSIVE DRIVING SCHOOL PROGRAM	280
DRIVER TRAINING SCHOOLS.....	281
MOTOR BOAT REGISTRATION	281
MOTOR VEHICLE DEALER LICENSING	283
MOTOR VEHICLE DRIVERS' LICENSES.....	283
MOTOR VEHICLE FINANCIAL RESPONSIBILITY	284
REINSTATEMENT OF LICENSE OR PERMIT	285
VEHICLE REGISTRATION AND TITLE FEES	286
DEPARTMENT OF NATURAL RESOURCES	293
ABANDONED MINE LANDS	293
COAL MINING RECLAMATION.....	293
DIVISION OF FORESTRY.....	294
LAND AND WATER RESOURCES FUND	295
LEASE OF LAND ROYALTIES	296
NATURAL RESOURCES LICENSES	296
NURSERIES (PLANTS).....	298
OFF-ROAD VEHICLES AND SNOWMOBILES.....	299
PASSENGERS-FOR-HIRE INSPECTION FEE.....	299
PENALTIES	300
STATE PARKS/RESERVOIR MANAGEMENT DIVISION ..	301
TEST HOLE AND OIL AND GAS WELL PERMIT FEES ..	301
TIMBER BUYERS.....	302
WATER RESOURCES.....	302
WATER WELL DRILLERS	303
COMMISSION ON PROPRIETARY EDUCATION	304
ACCREDITATION FEES	304
PROFESSIONAL LICENSING AGENCY	305
ACCOUNTANTS	305
ACUPUNCTURISTS	306
ARCHITECTS & LANDSCAPE ARCHITECTS	306
ATHLETIC TRAINERS.....	307
AUCTIONEERS	308
BARBERS.....	309
BOXERS.....	309
CHIROPRACTORS	310

COSMETOLOGISTS	311
DENTISTS	311
DENTAL HYGIENISTS	312
DIETITIANS	313
ENGINEERS	314
ENVIRONMENTAL HEALTH SPECIALISTS	315
FUNERAL AND CEMETERY SERVICES	315
HEALTH FACILITY ADMINISTRATORS	316
HEARING AID DEALERS	317
HOME INSPECTORS	318
HYPNOTISTS	318
LAND SURVEYORS	319
MANUFACTURED HOME INSTALLERS	320
NURSES	321
OCCUPATIONAL THERAPISTS	322
OPTOMETRISTS	322
PHARMACISTS	323
PHYSICAL THERAPISTS	324
PHYSICIAN ASSISTANTS	325
PLUMBERS	325
PODIATRISTS	327
PRIVATE DETECTIVES	327
PSYCHOLOGISTS	328
REAL ESTATE APPRAISERS	329
REALTORS	330
RESPIRATORY CARE PRACTITIONERS	330
SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS	331
SOCIAL WORKERS, MARRIAGE AND FAMILY THERAPISTS, MENTAL HEALTH COUNSELORS	332
VETERINARY MEDICAL EXAMINERS	333
PROFESSIONAL STANDARDS BOARD	334
TEACHER LICENSING	334
DEPARTMENT OF STATE REVENUE	335
AIRCRAFT REGISTRATION	335
AIRCRAFT DEALER	335
EMPLOYMENT AGENCY LICENSE FEE	335
INTERNATIONAL REGISTRATION PLAN (IRP)	336
MOTOR CARRIER FEES	336

SECRETARY OF THE STATE	338
ADMINISTRATION	338
CORPORATIONS	338
ELECTION DIVISION	342
SECURITIES	343
UNIFORM COMMERCIAL CODE.....	344
SOLDIERS' AND SAILORS' CHILDREN'S HOME	345
SOLDIERS' AND SAILORS'CHILDREN'S HOME-SUPPORT.....	345
STATE POLICE.....	346
ACCIDENT REPORTS	346
FIREARMS	346
LIMITED CRIMINAL HISTORY CHECK	347
NATIONAL CRIMINAL HISTORY CHECK.....	348
DEPARTMENT OF TRANSPORTATION.....	349
SPECIAL VEHICLE PERMITS.....	349
TREASURER OF THE STATE.....	351
INTEREST ON SURPLUS STATE FUNDS	351
INDIANA UTILITY REGULATORY COMMISSION.....	352
PUBLIC UTILITY FEES	352
VETERANS' HOME	353
VETERANS' HOME-COMFORT & WELFARE FUND	353
WORKER'S COMPENSATION BOARD	354
INDEPENDENT CONTRACTOR FEE.....	354
SECOND INJURY FUND.....	354
SELF-INSURANCE FEE.....	355
DEPARTMENT OF WORKFORCE DEVELOPMENT	357
SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND	357
UNEMPLOYMENT INSURANCE BENEFIT FUND	357
COMMON SCHOOL FUND	359
VEHICLE HIGHWAY ACCOUNTS.....	361

APPROPRIATIONS

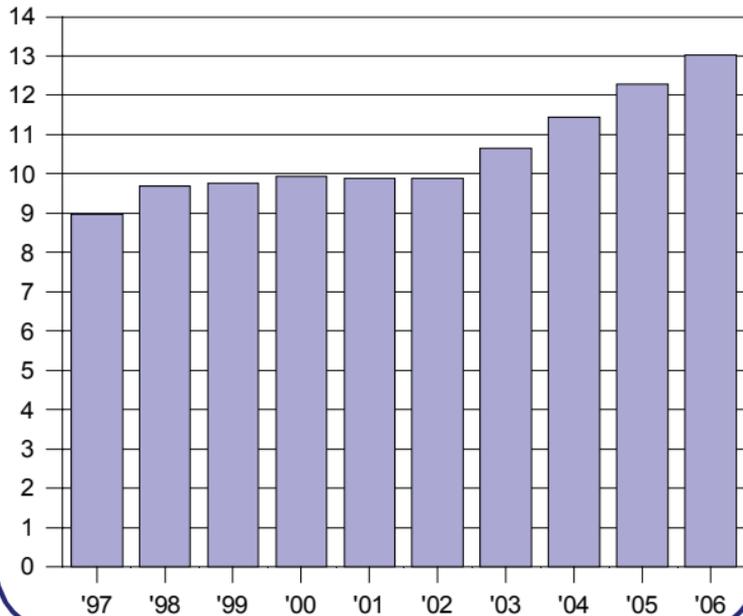
BUDGET FOR FY 2007	371
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FUND STATEMENTS

GENERAL FUND AND PROPERTY TAX RELIEF FUND..	379
STATEMENT OF UNAPPROPRIATED RESERVE	
STATE GENERAL FUND.....	381
SOURCES AND USES PROPERTY TAX	
REPLACEMENT FUND	383
COUNTER-CYCLICAL REVENUE AND	
ECONOMIC STABILIZATION FUND BALANCE	384
BUILD INDIANA FUND	386

REVENUE SUMMARY

**Total State Tax Revenue
Fiscal Years 1997-2006
(Billions of Dollars)**



**FY 2006 SUMMARY OF STATE TAXES*
(Millions)**

	Total
Sales Taxes	\$5,336.8
Individual Income Taxes	4,381.6
Motor Fuel Taxes	871.2
Corporate Income Taxes	796.1
Riverboat Taxes*	616.7
Cigarette Taxes	355.5
Utility Receipts Taxes	206.4
Insurance Taxes	177.7
Inheritance Taxes*	149.0
Financial Institutions*	41.4
Alcoholic Beverage Taxes	40.5
Other Taxes	33.2
Property Taxes	7.6
Parimutuel Taxes	5.1
Railroad Car Property Taxes	4.3
Hazardous Waste Disposal**	1.8
Charity Gaming	1.4
TOTAL	\$13,026.3

*Includes Tax Amnesty

**State share of revenue.

SUMMARY OF FEDERAL AID
(Millions)

Public Welfare	\$4,556.2
Education	833.9
Highways/Transportation	564.9
Other Health	188.0
Trust Funds	103.0
Public Safety/Regulation	102.5
General Government	73.8
Natural Resources	29.7
Mental Health	13.2
Higher Education	8.6
Miscellaneous	6.7
Corrections	4.1
TOTAL	<u>\$6,484.6</u>

Totals may not add due to rounding.

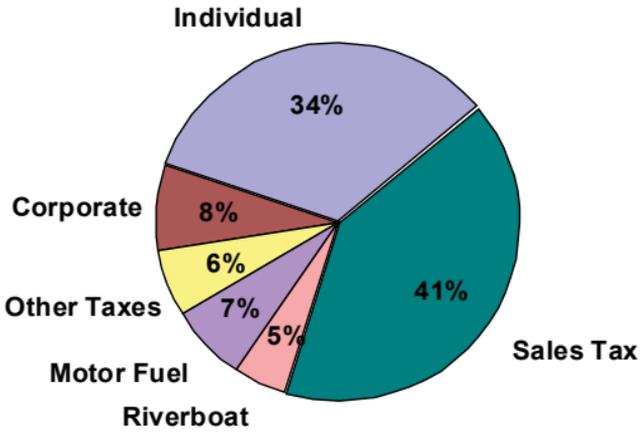
**SUMMARY OF PERMITS, LICENSES,
SALES, AND MISCELLANEOUS**
(Millions)

Vehicle Licenses/Non-Bus. Licenses	\$466.9
Unemployment Comp Trust Fund	620.6
Other Fees	560.0
Miscellaneous Receipts & Donations	267.3
Fines and Penalties	246.1
Lottery	149.9
County Welfare Tax	110.7
Interest and Dividends	109.3
Sales NOC	68.4
Individual Support	63.9
Business & Personal Licenses	44.5
Products & Manufactured Articles	38.2
Permits, Places & Things	34.0
Other Services Changes	16.4
Examination and Registration Fees	9.3
Sale of Personal Property	4.2
Rental of Properties	2.9
Sale of Public Properties	0.8
Sales of State Land	0.1
TOTAL PERMITS, LICENSES, SALES, MISC.	<u>\$2,813.5</u>

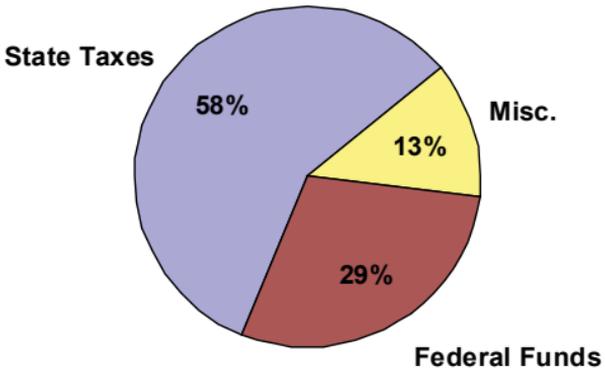
TOTAL REVENUE FY 2006 **\$22,324.4**

Totals may not add due to rounding.

State Tax Mix FY 2006



State Revenue Mix FY 2006



STATE TAXES

DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, see IC 6-3-1-3.5(a), which modifies “adjusted gross income” (as defined by Sec. 62 of the Internal Revenue Code) by: (1) subtracting amounts exempt because of federal constitutional or statutory law, certain personal exemptions, certain amounts taxed by political subdivisions of other states, certain retirement benefits, and certain amounts previously subject to tax, and; (2) adding the ordinary income portion of certain lump sum distributions and certain other income previously deducted from federal taxable income.

For corporations, see IC 6-3-1-3.5(b), which adjusts “taxable income” (as defined in Sec. 63 of the Internal Revenue Code) by: (1) subtracting amounts exempt because of federal constitutional or statutory law, and certain amounts of foreign source dividends and foreign taxes, and; (2) amounts of charitable contributions deducted in determining federal taxable income.

For trusts and estates, see IC 6-3-1-3.5(e), which reduces “taxable income” (as defined in Sec. 641(b) of the Internal Revenue Code) by the amount exempt because of federal constitutional or statutory law.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability.

Deduction: An amount of money subtracted from the tax base, producing a lower net tax base.

Exemption: Removal of certain persons, transactions, or properties from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

General Fund: A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

Gross Income: Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

Refundable Credit: A credit that will generate a refund to the taxpayer if the amount of the credit is larger than the amount of the tax against which it is applied.

Single-Sales-Factor Apportionment: Under single-sales-factor apportionment, the Indiana tax base is determined only on the basis of corporation's sales in Indiana. To apportion a corporation's income to Indiana, it is multiplied by the percentage of the corporation's total sales that are attributable to Indiana. The corporation's property and payroll in Indiana are not used in the apportionment formula. From 2007 to 2011, the property and payroll factors will be phased out, with single-sales-factor apportionment beginning in tax year 2011. Under the three-factor formula with a double-weighted sales factor used for tax years 1995 to 2006, the weights on the property and payroll factors are each equal to 0.25, with the weight on the sales factor equal to 0.50. The weights on each factor during the phaseout period are specified in the table below.

Weight on apportionment factor in tax year beginning in ...					
	2007	2008	2009	2010	2011 and after
Property Factor	0.20	0.15	0.10	0.05	0.0
Payroll Factor	0.20	0.15	0.10	0.05	0.0
Sales Factor	0.60	0.70	0.80	0.90	1.00

Three-Factor Formula: The formula used by a company that conducts business in other states to determine Indiana corporate adjusted gross income tax liability. The Indiana tax base for tax years beginning prior to January 1, 1993, is determined by multiplying total income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator is 3. The factors are the percentage of Indiana property divided by total property, Indiana payroll divided by total payroll, and Indiana sales divided by total sales. For tax years that begin within 1993, the sales factor is multiplied by 1.33 and the denominator is 3.33. For tax years that begin within 1994, the sales factor is multiplied by 1.67 and the denominator is 3.67. For tax years that begin on or after January 1, 1995, and before January 1, 2007, the sales factor is multiplied by 2 and the denominator is 4.

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4

ACCT. NO. 1000-100900; 3800-100900;
3070-109000; 3230-141200;
6590-107900; 2440-176000

TAXPAYER:

Beer beer wholesalers, unless Indiana brewers
Flavored malt beverages beer or wine wholesalers,
unless Indiana brewers
Hard cider vintners, farm wineries, wine wholesalers,
dining car permittees, or boat wine permittees
Liquor liquor wholesalers
Wine liquor wholesalers or wineries
Mixed beverages liquor wholesalers
Malt manufacturers, wholesalers, or dealers

TAX BASE: The taxes are figured on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, or wort sold.

RATES:

<u>BEVERAGE</u>	<u>TAX PER GALLON</u>
Beer, flavored malt beverage, hard cider	\$0.115
Liquor, wine--21% or more alcohol	2.68
Wine-less than 21% alcohol	0.47
Mixed bevgs--5% or less alcohol	0.47
Malt	0.05

SALES: Approximate Gallonage

<u>Year</u>	<u>Beer</u>	<u>Liquor</u>	<u>Wine</u>
FY 2002	126,296,516	7,277,369	7,462,912
FY 2003	125,756,842	7,474,676	7,806,244
FY 2004	124,706,729	7,664,222	8,271,198
FY 2005	124,338,480	8,356,915	8,711,437
FY 2006	126,187,541	8,320,338	9,010,243

PROCEDURE: Taxpayers make payments by the 20th day of each month. A discount of 1.5% is allowed for accurate reporting and timely payment.

EXEMPTIONS: Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an individual of wine or beer for use in the home.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE: Revenue generated by the various portions of the tax rates are outlined in the following table.

Fund	Beverage	Tax/ Gallon	Total Revenue/Fund
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$14,987,195
Dedicated PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	\$16,946,579
Enforcement and Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	\$2,195,645
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$2,789,378
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,154,929
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$455,841
TOTAL TAXES			\$40,529,567

*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

DISTRIBUTION: Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purposes, and 50% is allocated to cities and towns according to a formula based on population.

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7

ACCT. NO. 1000-100940; 3160-109400
3280-109000; 6590-107900

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 55.5 cents per pack of 20 cigarettes and 69.375 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 18% of wholesale cost. Other minor taxes are imposed on cigarette papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of State Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Distributors are given a 1.2% discount as compensation for collecting the tax.

FEES: Distributors must pay an annual registration fee of \$500.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2002	\$123,214,753
	FY 2003	\$352,375,144
	FY 2004	\$338,715,656
	FY 2005	\$343,077,948
	FY 2006	\$355,524,954

*Prior to July 1, 2002, the cigarette tax was 15.5 cents per pack. The tax on other tobacco products was 15% of the wholesale price. (Rates were increased by P.L. 192-2002 (ss).)

DISTRIBUTION:*

- Cigarette Tax Fund - 6.6%
- Mental Health Centers Fund - 0.94%
- State General Fund - 83.97%
- Pension Relief Fund - 8.49%

*P.L. 192-2002 (ss) changed the distribution of Cigarette and Other Tobacco Products Tax revenue effective August 1, 2002.

Of the amount distributed to the Cigarette Tax Fund, 1/3 goes to the Department of Natural Resources, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

Fund	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Cig. Tax Fund	\$27,691,237	\$27,089,532	\$22,613,957	\$22,709,425	\$23,600,922
Ment Hlth Ctrs Fund	4,555,329	3,860,367	3,220,776	3,234,373	3,356,150
Gen. Fund	55,031,460	286,581,497	283,791,151	287,921,571	298,304,965
Pen. Rif Fund	35,936,727	34,843,748	29,089,772	29,212,579	30,262,917
Total	\$123,214,753	\$352,375,144	\$338,715,656	\$343,077,948	\$355,524,954

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 2770-110000

TAXPAYER: Those that deliver, possess, or manufacture controlled substances in violation of state or federal law.

TAX BASE: Weight of controlled substance. Each gram of Schedule I, II, III controlled substance is taxed at \$40. Each gram of Schedule IV controlled substance is taxed at \$20. Each gram of Schedule V controlled substance is taxed at \$10.

PROCEDURE: The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The department shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, or manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

ADMINISTRATION: Criminal Investigation Division, Department of State Revenue

DISTRIBUTION: Controlled Substance Tax Fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the Controlled Substance Tax Fund.

FY 2002	\$282,527
FY 2003	\$181,232
FY 2004	\$188,044
FY 2005	\$107,466
FY 2006	\$351,261

The department may award up to 10% of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award 30% of the amount collected to the law enforcement agency. Ten percent of the amount deposited in the fund each month shall be awarded to the Law Enforcement Training Board. The department may use 20% of the amount deposited in the fund during a fiscal year to pay costs of administration.

HAZARDOUS WASTE DISPOSAL TAX

IC 6-6-6.6

ACCT. NO. 6130-106400-40240
6130-106700-40240; 6130-110000-40240

TAXPAYER: Operators of hazardous waste disposal sites.

TAX BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: \$11.50 per ton.

The tax rate on hazardous waste generated outside Indiana and disposed of in an Indiana facility is the greater of the rate listed above or the amount of tax imposed by the state of origin. The maximum liability for underground injection is \$25,000 per year per taxpayer.

PROCEDURE: Filed quarterly with the Department of State Revenue.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2002	\$1,304,532
	FY 2003	\$1,122,568
	FY 2004	\$1,219,168
	FY 2005	\$2,461,174
	FY 2006	\$3,178,873

DISTRIBUTION: 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located.

The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money; (2) emergency state assistance; and (3) state cleanups.

Hazardous Substances Response Trust Fund

FY 2002	\$978,549
FY 2003	\$841,926
FY 2004	\$914,376
FY 2005	\$1,641,076
FY 2006	\$1,821,562

Revenue is distributed to the various counties as follows.

<u>County</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
Porter	\$29,314	\$38,939	\$25,496	\$19,904	38,262
Putnam	\$296,669	\$241,703	\$279,296	\$800,194	1,319,049
Total	\$325,983	\$280,642	\$304,792	\$820,098	\$1,357,311

INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2 ACCT. NO. 1000-100900-40130
 Estate Tax, IC 6-4.1-11
 Generation-Skipping Transfer Tax, IC 6-4.1-11.5

TAXPAYER: Class A, B, or C transferees:

- Class A - Parent, grandparent, child, stepchild, grandchild;
- Class B - Sister, brother, niece, nephew, daughter-in-law, son-in-law;
- Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located; Indiana

Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

Net Taxable Value of Transfer		Inheritance Tax		
From	To	Amount +	% of Excess	Over
Class A Transferees				
\$0	\$25,000	\$0	1%	\$0
25,000	50,000	250	2%	25,000
50,000	200,000	750	3%	50,000
200,000	300,000	5,250	4%	200,000
300,000	500,000	9,250	5%	300,000
500,000	700,000	19,250	6%	500,000
700,000	1,000,000	31,250	7%	700,000
1,000,000	1,500,000	52,250	8%	1,000,000
1,500,000	and above	92,250	10%	1,500,000
Class B Transferees				
\$0	\$100,000	\$0	7%	\$0
100,000	500,000	7,000	10%	100,000
500,000	1,000,000	47,000	12%	500,000
1,000,000	and above	107,000	15%	1,000,000
Class C Transferees				
\$0	\$100,000	\$0	10%	\$0
100,000	1,000,000	10,000	15%	100,000
1,000,000	and above	145,000	20%	1,000,000

PROCEDURE: Indiana Residents: Within 9 months of death, the personal representative must file a return with the appropriate probate court if the value of transferred property interests exceeds the value of exemptions. The court issues the order determining tax liability. The transferee pays the county treasurer who makes quarterly remittances to the state. The Inheritance Tax Division audits all returns. Indiana Nonresidents: File directly with the Department of State Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of State Revenue.

DEDUCTIONS: The decedent's debts, state and local tax obligations pending at the time of death, funeral expenses, and estate administrative expenses.

EXEMPTIONS: Transfers to a surviving spouse; life insurance payable to a named beneficiary; real property owned by tenancy

by the entireties; transfers for public, charitable, educational, or religious purposes; and transfers to a cemetery association. Additional exemptions include:

Class A transferees	\$100,000
Class B transferees	\$ 500
Class C transferees	\$ 100

Estate Tax:

An Estate Tax or “pick-up” tax is imposed in an amount equal to the Indiana portion of the state death tax credit against the Federal Estate Tax less the amount of Indiana Inheritance Tax actually paid as a result of the decedent’s death. The federal Economic Growth and Tax Relief Act of 2001 (EGTRA) phased out the state death tax credit from 2002 to 2005.

Generation-Skipping Transfer Tax:

A Generation-Skipping Transfer Tax is imposed in an amount equal to the amount of the credit allowed under federal law to be paid to the state. EGTRA eliminates the federal Generation-Skipping Transfer Tax in 2010.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue.

REVENUE:

FY	General Fund			Counties	
	Inheritance Tax	Estate Tax	Generation-Skipping Transfer Tax	Inheritance Tax	Total
2002	\$123,905,643	\$17,979,757	\$0	\$11,036,070	\$152,921,470
2003	\$165,710,482	\$32,264,459	\$0	\$14,705,299	\$212,680,240
2004	\$132,234,112	\$7,732,459	\$31,254	\$11,526,966	\$151,524,791
2005	\$149,353,911	\$2,085,240	\$3,637	\$12,740,083	\$164,182,871
2006	\$148,965,320	(\$68,507)	\$0	\$12,706,288	\$161,603,101

DISTRIBUTION: Resident Inheritance Tax: 92% state General Fund; 8% collecting county. Counties are guaranteed a statutorily determined amount which accounts for the increase in the Class A exemption beginning July 1, 1997.

Nonresident Inheritance Tax: 100% state General Fund

Estate or "pick-up" tax: 100% state General Fund

Generation-Skipping Transfer Tax: 100% state General Fund

PETROLEUM SEVERANCE

IC 6-8-1

ACCT. NO. 3150-130000-40900

45 IAC 6-1-1

RATE: The greater of: (a) 1% of the value of the petroleum or (b) \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

ADMINISTRATION: Department of Natural Resources, Oil and Gas Division

REVENUE:	FY 2002	\$651,589
	FY 2003	\$651,591
	FY 2004	\$557,459
	FY 2005	\$928,797
	FY 2006	\$1,161,400

DISTRIBUTION: Oil and Gas Fund

RAIL CAR PROPERTY TAX

IC 6-1.1-8-35;

ACCT. NO. 6610-109000-40410 (Rail Car)

IC 6-1.1-8.2-5

6110-180100-49000 (RR)

TAXPAYER: Rail car companies and a railroad company that provides service within a commuter transportation district.

TAX BASE: Assessed value of the average number of cars owned or used in the state by a company during the previous year.

RATE: Rail car companies: Statewide average net property tax rate.

Railroad companies: Average net property tax rate imposed only in counties in which such companies operate.

PROCEDURE: The Department of Local Government Finance assesses the tax against the indefinite-situs distributable property of rail car companies and the distributable property of the railroad company. The Department of State Revenue collects the tax payments. Tax collections from rail car companies are placed in the Commuter Rail Service Fund, and collections from the railroad company are placed in the Electric Rail Service Fund.

CREDITS: Beginning January 1, 2000, rail car companies may file for a credit against their tax liability. The credit is equal to 25% of the taxpayer's expenses in Indiana for maintenance and improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are limited to \$2.8 M annually. If more than \$2.8 M in credits are claimed in a year, each taxpayer's claim will be reduced on a pro-rata basis.

ADMINISTRATION: Department of Local Government Finance; Department of State Revenue.

DISTRIBUTION: Deposits to the Commuter Rail Service Fund and the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD).

REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Company</u>	<u>Total</u>
FY 2002	\$4,884,934	\$136,093	\$5,021,027
FY 2003	\$5,679,491	\$135,988	\$5,815,479
FY 2004	\$3,454,055	\$142,831	\$3,596,886
FY 2005	\$3,246,072	\$32,955	\$3,279,027
FY 2006	\$4,145,168	\$109,858	\$4,255,026

STATE PROPERTY TAX

State Fair, IC 15-1.5-8-1	ACCT. NO. 6000-187800-40010;
State Forestry, IC 14-23-3-3	3430-130800-40010

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible property, March 1.

TAX BASE: Net Assessed Value arrived at for local property tax purposes.

RATE: State Fair: \$0.0008 per \$100 Assessed Value;
State Forestry: \$0.0016 per \$100 Assessed Value.

ADMINISTRATION: Department of Local Government Finance

REVENUE:

<u>FY</u>	<u>State Fair</u>	<u>State Forestry</u>	<u>Total</u>
2002	\$2,175,581	\$4,114,823	\$6,290,404
2003*	\$1,537,918	\$2,969,335	\$4,507,253
2004**	\$3,021,138	\$5,897,651	\$8,918,789
2005***	\$3,024,267	\$5,849,330	\$8,873,597
2006	\$2,677,206	\$4,890,112	\$7,567,318

*FY 2003 collections were reduced as a result of property tax billing delays in CY 2003.

**FY 2004 collections were increased as a result of CY 2003 billing delays and of unadjusted CY 2003 tax rates.

***FY 2005 collections were increased as a result of billing delays.

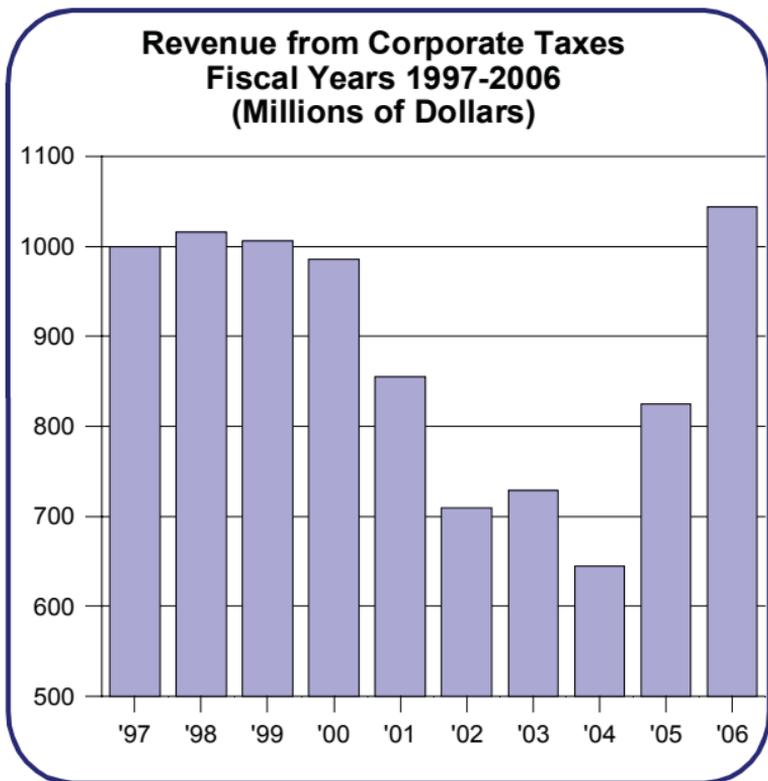
DISTRIBUTION:

State Fair: State Fair Fund.

State Forestry: State Forestry Fund receives amount generated by \$0.00157 tax rate.

State Budget Agency receives amount generated by \$0.00003 tax rate for DLGF database management.

CORPORATE TAXES



NOTE: Includes revenue collections from Corporate Gross and Adjusted Gross Income, Supplemental Net Income, Financial Institutions, and Utility Receipts Taxes. Totals do not include Insurance Premium Taxes.

NOTE: The FY 2006 total includes \$118,472,212 in tax amnesty payments.

CORPORATE GROSS INCOME TAX

IC 6-2.1-1 to 6-2.1-8

TAXPAYER: Transactions of all corporations doing business in Indiana.

REPEALED: January 1, 2003.

TAX BASE: Domestic and foreign corporations' total gross receipts from Indiana business. No deductions are allowed for costs, losses, or expenses. Certain exceptions are allowed for the gross receipts of insurance companies, wholesale grain and soybean dealers,

wholesale grocers, water softening companies, livestock dealers, livestock slaughterers, and drug wholesalers.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Payments for the return of containers.
- Public transportation fares.
- Cash discounts.
- Receipts for electrical power paid from REMC's to power-producing subsidiaries.
- Receipts of principal through loans, repayments of loans, gifts, withdrawals of deposits, bequests.
- The value of property in like-kind exchanges.
- Receipts of stocks, bonds, and securities in corporate reorganizations.
- Amounts received by a joint agency established under IC 8-1-2.2 that constitute payment by a municipality that is a member of the joint agency for electrical energy that will be sold by the municipality to retail customers.
- Income received by a subchapter S corporation or certain other small business corporations is exempt from the gross tax.
- Any part of a real estate broker's commission remitted to another broker within 5 days of sale.
- Amounts received as tax collections.
- Gross receipts of an international banking facility.
- Insurance proceeds for death, health, disability, or replacement of damaged property.
- Amounts received in condemnation proceedings.
- Certain receipts of athletic events.
- Qualified increased enterprise zone gross income.
- Transfers of new untitled cars between dealers who sell the same make of car.
- Receipts from any part of the transportation of goods by truck or rail in interstate commerce.
- Receipts for transporting passengers by bus or rail in interstate commerce.
- Gross income from commercial printing is exempt if product is shipped outside Indiana.
- A depreciation deduction for resource recovery systems used to dispose of solid waste, hazardous waste, or coal conversion systems if the federal government allows a similar deduction.
- Gross income from the sale of lottery tickets and gross receipts from riverboat gaming are exempt.

- Only certain parts of the gross receipts are taxed for insurance companies, wholesale grain and soybean dealers, wholesale grocers, water softening companies, livestock dealers, and livestock slaughterers.
- An insurance company's receipts are not taxable if the company pays the Premium Tax. Businesses subject to the Financial Institutions Tax are exempt.
- Religious, scientific, charitable, not-for-profit organizations, fraternal groups, labor unions, hospitals, fraternities, sororities, student housing cooperatives, and business leagues are exempt unless the income is unrelated to the reason for the organization's tax exempt status.
- Gross income received by conservancy districts, regional water, sewage, or solid waste districts, county or joint solid waste management districts, and a not-for-profit corporation formed solely for the purpose of supplying water and sewage services to the public is also exempt.
- Gross income received from a qualified investment in a safe harbor lease in an electric generating facility.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

TAX RATE: P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. Prior to the repeal, the tax rate to which corporations were subject was dependent upon the type of business. A lower rate of 0.3% was imposed on wholesale and retail sales, display advertising, commercial printing, and dry-cleaning. The higher rate of 1.2% was imposed on rentals, service income, utility services, interest, passive income, and sales other than normal wholesale and retail sales.

PROCEDURE: The Corporate Gross Income Tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE: FY 2002 \$239,809,424
FY 2003 \$228,858,688

DISTRIBUTION: General Fund

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1 ACCT. NO. 1000-109040-45100
1000-100900-40120

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with 9 modifications: (1) subtract any income that the federal law or Constitution prohibits Indiana from taxing; (2) add deductions allowed for charitable contributions under federal law; (3) add deductions allowed under federal law for state income taxes; (4) apportion income to Indiana based on the average percentage of property owned in Indiana, of payroll paid in Indiana, and of sales volume attributable to Indiana; (5) make an adjustment to disallow the federal bonus depreciation; (6) add deduction allowed under Sections 172 and 810 of IRC; (7) add amounts attributable to increased Section 179 property deduction limits; (8) add deduction allowed for domestic production activities; and (9) add certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income. (See Three-Factor Formula and Single-Sales-Factor Apportionment, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS: Corporate income from public transportation fares. Income of insurance companies who pay the Insurance Premium Tax is exempt. Foreign income of foreign corporations is not taxable. A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership. Net operating loss deduction.

RATE: 8.5%

NOTE: Effective January 2005, a 5% rate applies to the amount of income derived by a corporation from sources inside a military base. This rate applies to the taxable year in which the corporation locates its operations in a qualified area and to the next four succeeding years.

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with

- at least 2% biodiesel) produced at an Indiana facility after January 1, 2004. The total per taxpayer may not exceed \$3 M, but may be increased by the Indiana Economic Development Corporation (IEDC) Board to \$5 M for biodiesel production. Total biodiesel production and ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004, but before January 1, 2011. Total credits for all taxpayers and all taxable years may not exceed \$1 M.
 - **Buddy System Project:** \$100 credit per computer unit donated.
 - **Capital Investment:** 14% of certain qualified investments of at least \$75 M, divided over seven years.
 - **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2 M in a fiscal year.
 - **Coal Gasification Technology Investment:** 10% of the first \$500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized bed combustion unit); and 5% of the qualified investment exceeding \$500 M (5% if the investment is in a fluidized bed combustion unit). Credits approved by the IEDC Board.
 - **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
 - **Economic Development for a Growing Economy:** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.
 - **Enterprise Zone Employment Expense:** Allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages or \$1,500 times the number of eligible employees.
 - **Enterprise Zone and Military Base Investment Cost:** Percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
 - **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
 - **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and

Energy Development Board. The total per taxpayer may not exceed \$2 M if annual production is between 40 M and 60 M gallons; or \$3 M if annual production is at least 60 M gallons. Total biodiesel production and ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years.

- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters to Indiana, effective January 1, 2006.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 98 and FY 99 when the cap was \$750,000.
- **Hoosier Business Investment:** Up to 10% of qualified business investment directly related to expanding the workforce in Indiana not to exceed the taxpayer's state tax liability for tax years 2004 through 2011. Credits approved by the IEDC Board. (Maximum credit was 30% for credits approved on or before May 15, 2005.)
- **Indiana Colleges and Universities:** One-half of the amount of any contributions (up to the lesser of \$1,000 or 10% of the corporate income) to institutions of higher education.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.
- **Maternity Home:** Up to \$3,000 per home; may not exceed \$500,000 annually.
- **Neighborhood Assistance:** One-half of amounts used to assist economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **Oil Rerefining Facility Tax Credit:** Based on percent of qualified property taxes paid.
- **Prison Investment:** One-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Research Expense:** For certain qualified research expenses.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC; total amount of credits may not exceed \$1 M.
- **Solar or Wind-Powered Energy Systems:** 25% of the cost of materials and installation up to a maximum of \$2,500,

depending on the type and capabilities of the system if placed in service before January 1, 1988.

- **Teacher Summer Employment:** 50% of compensation paid but may not exceed \$2,500 per eligible teacher; maximum statewide credits may not exceed \$500,000.
- **21st Century Scholars Program:** One-half the amount of contributions, not to exceed the lesser of the corporation's Adjusted Gross Income Tax liability or \$1,000.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$12.5 M annually (\$10 M in 2004).
- **Voluntary Remediation:** Up to the lesser of \$100,000 or 10% of qualified investment cost of environmental remediation incurred before January 1, 2006. Total tax credits may not exceed \$1 M in a fiscal year.

EXEMPT ORGANIZATIONS: Businesses subject to the Financial Institutions Tax, international banking facilities, subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the Corporate Adjusted Gross Income Tax.

PROCEDURE: Quarterly payments of 20% of the corporation's estimated annual liability are required when the estimated Adjusted Gross Income Tax liability exceeds \$1,000. Quarterly payments are due on the 20th day of April, June, September, and December with the last quarterly estimate being due on April 15th for a calendar year taxpayer or by the 15th day of the 4th month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Division, Department of State Revenue

REVENUE:*	FY 2002	\$105,913,255
	FY 2003	\$137,096,150
	FY 2004	\$443,078,035
	FY 2005	\$608,369,957
	FY 2006**	\$796,118,261

*P.L. 192-2002 (ss) increased the tax rate to 8.5% effective 1/1/2003. The tax rate prior to 1/2003 was 3.4%. Corporate Gross and SNIT taxes were also repealed in this Act.

**Total includes \$92,940,900 in tax amnesty payments.

DISTRIBUTION: General Fund.

CORPORATE SUPPLEMENTAL NET INCOME TAX

IC 6-3-8

TAXPAYER: All corporations with Indiana adjusted gross income are subject to this tax, except corporations subject to the Financial Institutions Tax, and subchapter S corporations.

REPEALED: January 1, 2003

TAX BASE: Except for domestic insurance companies, the base is the Indiana adjusted gross income less the greater of the amounts paid in Adjusted Gross Income Tax, the Gross Income Tax, or the Premium Tax.

For domestic insurance companies, the base is the federal taxable income with two adjustments. First, this amount is multiplied by the ratio of the premium receipts from policies insuring persons or property in Indiana to the total premium receipts of the company. Second, the greater of the company's Gross Income Tax payment or the Gross Premiums Tax payment is then subtracted.

DEDUCTIONS AND EXEMPTIONS: None.

RATE: P.L. 192-2002 (ss) repealed this tax effective 1/1/2003. The tax rate prior to 1/2003 was 4.5%.

CREDITS: The same as those listed in the Corporate Adjusted Gross Income Tax section.

PROCEDURE: The Corporate Supplemental Net Income Tax is paid in quarterly estimates, with the last quarterly estimate being the annual return. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Income Tax Section, Compliance Division, Department of State Revenue

REVENUE:	FY 2002	\$342,154,915
	FY 2003	\$206,765,426

DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5 ACCT. NO. 1000-100900-40110; 6000-132300

TAXPAYER: Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

TAX BASE: The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include:

- (1) Income derived from sources outside the U.S.
- (2) Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- (3) Bad debt reserves included in federal income because of accounting method changes.
- (4) Adjustment in the amount necessary to disallow the federal bonus depreciation.
- (5) Amounts attributable to increased Section 179 property deduction limits.

Additions to income include:

- (1) The federal bad debt deduction.
- (2) The federal charitable contribution deduction.
- (3) The deduction for taxes based on or measured by income and levied by a state.
- (4) Federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- (5) The deduction allowed for net operating losses or net capital losses.
- (6) Adjustments in the amount necessary to disallow the federal bonus depreciation.
- (7) Amounts attributable to increased Section 179 property deduction limits.
- (8) Deduction allowed for domestic production activities.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

- (1) Indiana adjusted gross income or apportioned income; minus
- (2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
- (3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE: 8.5%

CREDITS:

- Biodiesel Production
- Buddy System Project
- Capital Investment
- Coal Gasification Technology Investment
- Community Revitalization Enhancement District
- EDGE
- Enterprise Zone Employment Expense
- Enterprise Zone Loan Interest
- Ethanol Production
- Headquarters Relocation
- Hoosier Business Investment

Individual Development Accounts
Industrial Recovery
Military Base Recovery
Neighborhood Assistance
Rerefined Lubrication Oil Facility
Riverboat Building
Teacher Summer Employment
Venture Capital Investment
Voluntary Remediation

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of State Revenue

REVENUE: FY 2002	\$63,651,720
FY 2003*	\$123,444,356
FY 2004	\$79,608,594
FY 2005	\$91,977,740
FY 2006**	\$87,229,694

*Reflects change in payment schedule provided in P.L. 129-2001.

**Total includes \$25,468,869 in tax amnesty payments.

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to

- (a) the amount received by the taxing unit under the former Financial Institution Taxes in 1989; minus
- (b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.

(2) The remaining revenue collected is deposited in the General Fund.

The distribution for local units of government and the state General Fund may not equal the total revenue collected during the fiscal year due to accounting procedures.

	<u>Local Units of Govt.</u>	<u>General Fund</u>
FY 2002	\$42,117,188	\$21,534,532
FY 2003	\$42,907,846	\$80,536,510
FY 2004	\$45,301,106	\$34,307,488
FY 2005	\$46,360,540	\$45,617,200
FY 2006*	\$45,855,212	\$41,374,482

*Total includes \$25,468,869 in tax amnesty payments.

INSURANCE TAXES

Premium Tax, IC 27-1-18-2 ACCT. NO. 1000-102100-40260
 Fire Insurance Tax, IC 22-12-6-5 3080-130500-40260

TAXPAYER:

Premium Tax: Insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies.

Fire Insurance Tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

TAX BASE:

Premium Tax: Gross premiums received on policies covering risks in the state, or for marine and transportation companies, gross premiums received on policies written or renewed in the past year minus deductions for reinsurance, premiums, dividends paid to resident insureds, and premiums returned.

Fire Insurance Tax: Gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE:

Premium Tax: P.L. 144-2000 began the incremental reduction of the Premium Tax from its former level of 2% to 1.3% in 2005. The reduction schedule is as follows:

- 1.9% - 2001
- 1.8% - 2002
- 1.7% - 2003
- 1.5% - 2004
- 1.3% - 2005 and after

Fire Insurance Tax: 0.5% of net premiums.

CREDITS:

Biodiesel Production
Buddy System Project
Capital Investment
Coal Gasification Technology Investment
Community Revitalization Enhancement District
EDGE
Enterprise Zone Employment Expense
Enterprise Zone Loan Interest
Ethanol Production
Headquarters Relocation
Hoosier Business Investment
Indiana Comprehensive Health Insurance Association
Industrial Recovery
Military Base Recovery
Rerefined Lubrication Oil Facility
Riverboat Building
Venture Capital Investment
Voluntary Remediation

PROCEDURE:

Premium Tax: Quarterly estimated returns filed with the Department of Insurance.

Fire Insurance Tax: Paid to the Department on or before March 2.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:

Fiscal Year	Premium Tax	Fire Insurance Tax
2002	\$176,154,437	\$2,414,700
2003	\$174,494,076	\$2,798,045
2004	\$175,095,400	\$3,207,692
2005	\$183,064,657	\$3,460,318
2006	\$174,108,929	\$3,553,657

DISTRIBUTION:

Premium Tax: State General Fund.

Fire Insurance Tax: Fire & Building Services Fund.

UTILITY RECEIPTS TAX

IC 6-2.3

ACCT. NO. 1000-100900-40940

TAXPAYER: Transactions of all entities providing the retail sale of utility services in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from all utility services consumed within Indiana regardless of the point of generation or transmission across state lines. Utility service means the furnishing of any of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

Taxable receipts include the following: the retail sale of utility services for consumption; judgments or settlements as compensation for lost retail sales; sales to a reseller if the utility is used in hotels, mobile home parks, or marinas; sales of water or gas to another for rebottling; installation, maintenance, repair, equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services; and all other receipts not segregated between retail and non-retail transactions.

DEDUCTIONS AND EXEMPTIONS:

- The first \$1,000 of taxable income.
- Bad debt, if gross receipts are reported on an accrual basis.
- A depreciation deduction for resource recovery systems used to dispose of solid or hazardous waste if the federal government allows a similar deduction.
- Payments for the return of containers.
- Receipts exempt under the Mobile Telecommunications Sourcing Act.

CREDITS:

- Coal Gasification Technology Investment

EXEMPT ORGANIZATIONS: Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporations formed solely for the purpose of supplying water and/or sewer services to the public; county or joint solid waste management districts; county onsite waste management districts.

TAX RATE: 1.4%

PROCEDURE: The Utility Receipts Tax is paid in quarterly estimates due on the 20th day of April, June, September, and December with the last quarterly estimate being the annual return due on April 15th for a calendar year taxpayer. If a corporation's estimated average quarterly tax liability exceeds \$10,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE:	FY 2003*	\$75,907,721
	FY 2004	\$167,401,147
	FY 2005	\$170,814,580
	FY 2006**	\$206,380,068

*Tax effective January 1, 2003. FY 2003 revenue collections reflect first two quarterly payments for tax year 2003.

**Total includes \$62,444 in tax amnesty payments.

DISTRIBUTION: General Fund

UTILITY SERVICES USE TAX

IC 6-2.3-5.5

ACCT. NO. 1000-100900-40930

TAXPAYER: Consumers of utility services in Indiana. The person who consumes utility services is personally liable for the tax.

TAX BASE: The tax is measured by the gross consideration received by the seller from the sale of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

DEDUCTIONS AND EXEMPTIONS: The retail consumption of utility services is exempt from this tax if:

- The transaction is taxable under the Utility Receipts Tax and the Utility Receipts Tax has been paid.
- The transaction is exempt from the Utility Receipts Tax.
- The receipts are not taxable under the Utility Receipts Tax.
- The receipts are deductible under the Utility Receipts Tax.

CREDITS: A person is entitled to a credit against the Utility Services Use Tax equal to the amount, if any, of Utility Services Use Tax paid to another state. Payment of a general sales tax, purchase tax, or use tax to another state does not qualify for a credit.

TAX RATE: The same rate as the Utility Receipts Tax, currently 1.4%.

PROCEDURE: The Utility Services Use Tax is paid by the consumer by the 30th day after the end of the month in which the utility services were purchased. The consumer is required to file a return even if no tax is due. A seller may elect to register with the Department of State Revenue to collect the tax on behalf of the consumer. A seller is required to remit all Utility Services Use Tax collected by the 30th day after the end of the month in which the utility services were sold.

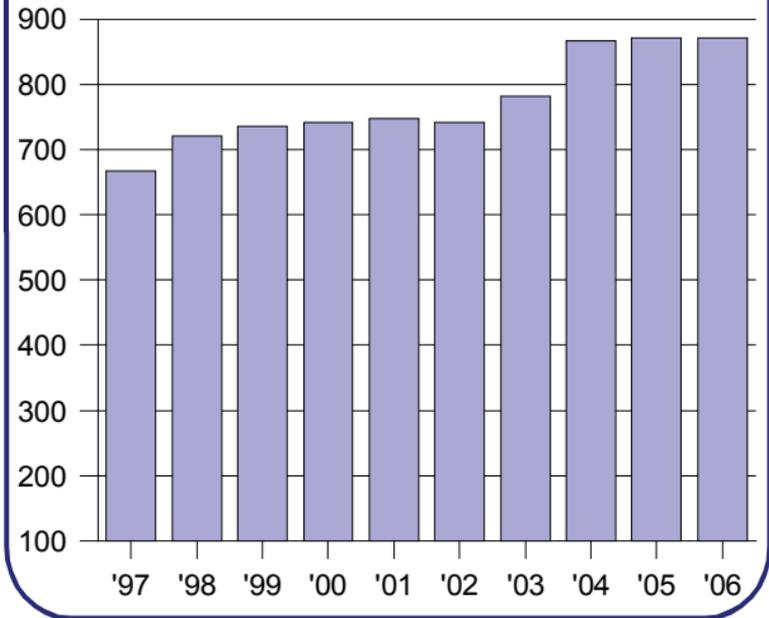
ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue.

REVENUE: Tax was established by P.L. 162-2006, effective July 1, 2006.

DISTRIBUTION: General Fund

FUEL TAXES

**Revenue from Fuel Taxes
Fiscal Years 1997-2006
(Millions of Dollars)**



FUEL TAXES

- Gasoline Tax, IC 6-6-1.1
- Special Fuel Tax, IC 6-6-2.5
- Motor Carrier Fuel Tax, IC 6-6-4.1
- Inventory Tax, IC 6-6-1.1-209
- Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5
- Alternative Fuel Decals, IC 6-6-2.1
- Marine Fuel Tax, IC 6-6-1.1

HISTORY OF FUEL TAX RATES:

Gasoline Tax (IC 6-6-1.1)

- 1943 - \$0.04 per gal.
- 1957 - \$0.06 per gal.
- 1969 - \$0.08 per gal.
- 1980 - Average price times 8% (max. rate \$0.12 per gal.)
- 1981 - Average price times 8% (max. rate \$0.14 per gal.)

- 1982 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a max. rate of \$0.14 per gal.
(Rate equaled \$0.111 per gallon for these years)
- 1985 - \$0.14 per gal.
- 1988 - \$0.15 per gal.
- 2002 - \$0.18 per gal., effective January 1, 2003

Special Fuel Tax (IC 6-6-2.5)

- 1943 - \$0.04 per gal.
- 1957 - \$0.06 per gal.
- 1969 - \$0.08 per gal.
- 1980 - taxed same as Gasoline Tax
- 1985 - \$0.15 per gal.
- 1988 - \$0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)

- 1982 - taxed same as Gasoline Tax
- 1985 - taxed same as Special Fuel Tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)

- 1985 - \$0.08 per gal.
- 1988 - \$0.11 per gal.

REVENUE:

**Total Gasoline and
Fuel Use Tax Revenues**

FY 2002	\$742,118,772
FY 2003	\$781,915,509
FY 2004	\$867,125,118
FY 2005	\$871,492,948
FY 2006	\$871,210,546

DISTRIBUTION:

Funds Receiving Revenue	Percent of Total Revenue
Motor Vehicle Highway Account	58.358%
State Highway Fund	19.313%
Local Distributions	8.212%
Special Distribution Account	5.739%
State Highway Road Construction and Improvement Fund (Bonding)	7.300%
Motor Carrier Regulation Fund	1.034%
Fish and Wildlife Fund	0.044%
	<u>100.000%</u>

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 3940-110000-40400; 3010-109400-40400
6250-109400-40400; 6250-109400-40440
4580-100100-40400; 3010-109400-40420
3940-130000-40400; 4000-108000-45190

TAXPAYER: Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

TAX BASE: All invoiced gallons of gasoline received less any authorized deductions.

RATE: The current rate of tax per gallon is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20th day of each month. Licensed gasoline distributors whose monthly tax payments average \$20,000 or higher must remit the tax monthly through electronic funds transfer (EFT), by delivery in person, or by courier and must be made on or before the date the tax is due.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates either an airport where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility, where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction. Gasoline sold to the U.S. government, an agency of the U.S. government, or an instrumentality of the U.S. government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage or unknown cause while the distributor is still the owner. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

REFUNDS: A consumer is entitled to a refund of Gasoline Tax paid on gasoline purchased or used for operating stationary gas engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle, a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-13-2-77, motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a Gasoline Tax refund by filing a refund claim (Form GR-4136) within three years from the date the gasoline was purchased.

PENALTY: Persons who fail to file a monthly report or pay the full amount of tax shown on their report on or before the due date are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of \$100 per violation is due for failure to file a report or for filing an incomplete report.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2002	\$480,808,901
	FY 2003	\$518,295,502
	FY 2004	\$582,610,736
	FY 2005	\$579,675,011
	FY 2006	\$570,490,466

DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

- (a) 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- (b) 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).
- (c) 1/18 of the total tax collected is deposited into the Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).

(d) \$25 M is deposited into the Special Distribution Account (60% of which is distributed to local units and 40% is distributed to the State Highway Fund (INDOT)).

(e) Of the remainder, 75% is deposited into the Motor Fuel Tax Fund (Motor Vehicle Highway Account). The remaining 25% is deposited into the Highway Road and Street Fund, 55% of which is deposited into the Primary Highway System Special Account (INDOT) and 45% is deposited into the Local Road and Street Account.

MARINE FUEL TAX

IC 6-6-1.1

ACCT. NO. 3420-130300-40400

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20th day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the distributor's monthly report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2002	\$59,953
	FY 2003	\$226
	FY 2004	\$44,004
	FY 2005	\$40,615
	FY 2006*	\$382,461

*FY 2006 amount includes an adjustment of \$236,906 transferred from the Gasoline Tax to the Marine Fuel Tax due to incorrect taxpayer reporting. This amount represents \$73,965 collected in FY 2003, \$87,993 for FY 2004, and \$74,948 for FY 2005.

DISTRIBUTION: Fish and Wildlife Fund.

MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 6250-109400-40410
3010-109400-41000; 6250-109400-41000

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: The tax is reconciled quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a

following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every 4 miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2002	\$85,872,783
	FY 2003	\$85,721,027
	FY 2004	\$93,884,856
	FY 2005	\$92,615,565
	FY 2006	\$100,044,088

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway Account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209; ACCT. NO. 3940-110000; 3010-109400
6-6-2.5-29 6250-109400; 4580-100100

TAXPAYER: Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the Gasoline or Special Fuel Tax rates are subject to the Inventory Tax.

TAX BASE: Gallons of gasoline or special fuel held for resale.

RATE: The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

PROCEDURE: Persons subject to the tax take inventory of the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the Department of State Revenue and pays the tax within 30 days of the inventory date.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2002	\$0
	FY 2003	\$1,759,296
	FY 2004	\$0
	FY 2005	\$0
	FY 2006	\$0

DISTRIBUTION: Same as Gasoline Tax and Special Fuel Tax.

NOTE: The Inventory Tax is imposed only when there is an increase in the Gasoline Tax and/or the Special Fuel Tax. Because there was no increase in either tax between FY 91 and FY 02, there was no revenue collected. The Gasoline Tax last was increased to \$0.18 per gallon, effective January 1, 2003.

SPECIAL FUEL TAX

IC 6-6-2.5

ACCT. NO. 3940-120000-40400;
6250-109400-40420; 6250-109400-40430;
3010-109400-40410; 3010-109400-40430

TAXPAYER: Licensed special fuel suppliers who sell special fuel from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner.

TAX BASE: Special fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used for non-highway purposes, used as heating oil, or in trains.

RATE: The rate of tax per gallon is \$0.16.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax

payments by the 15th day of each month. Persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by the 15th day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export; exports by a supplier; exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading; special fuel sold to the United States or agency or instrumentality thereof; special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana; special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation; special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five miles outside the corporate limits of the municipality; special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(I)) and used by the carrier to transport passengers within a service area that is not larger than one county and counties contiguous to that county; the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment; and special fuel used for non-highway purposes, used as heating oil, or in trains. Special fuel exempt for non-highway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid on undyed special fuel subsequently used in a nontaxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user is not permitted to file a claim for a refund for the same sale/purchase of special fuel.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or \$5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

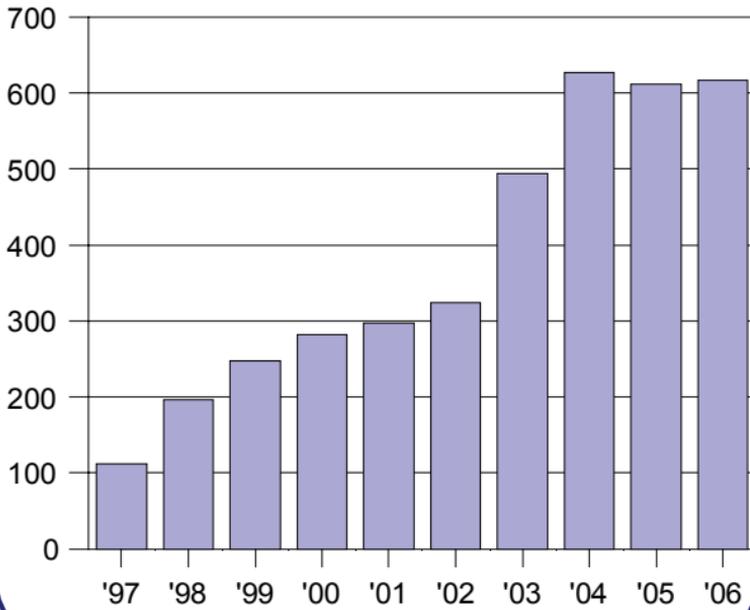
REVENUE*:	FY 2002	\$170,308,423
	FY 2003	\$172,712,555
	FY 2004	\$183,826,081
	FY 2005	\$193,127,483
	FY 2006	\$196,812,619

*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).

DISTRIBUTION: The first \$25,000,000 is distributed 60% to local units and 40% to the Department of Transportation. The remainder is deposited 75% to the Motor Vehicle Highway Account and 25% to the Highway, Road, and Street Fund.

GAMING TAXES

**Revenue from Riverboat Taxes*
Fiscal Years 1997-2006
(Millions of Dollars)**



*Incl. state share of Riverboat Admission and Wagering taxes

RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 1000-721100 through 1000-721900

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the Orange County riverboat.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; or (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling.

RATE: \$3 per admission, whether paid or unpaid; \$4 per admission, whether paid or unpaid, to the Orange County riverboat.

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2003	FY 2004	FY 2005	FY 2006
Argosy/Lawrenceburg	12/13/1996	\$11,956,029	\$11,735,548	\$11,378,319	\$11,624,028
Aztar/Evansville	12/8/1995	4,627,548	4,652,858	4,657,238	4,612,863
Belterra/Switzerland County	10/27/2000	5,305,912	5,574,717	5,988,420	5,731,659
Blue Chip/Mich. City	8/22/1997	8,122,920	8,123,519	8,487,465	9,317,721
Caesar's/Harrison County	11/20/1998	11,519,155	10,504,584	10,146,012	10,397,505
Horseshoe/Hammond	6/29/1996	11,570,483	11,879,052	12,143,877	12,585,918
Grand Victoria/Rising Sun	10/4/1996	4,838,553	5,203,589	6,244,585	5,609,565
Majestic Star I/Gary [^]	6/11/1996	5,453,649	5,458,149	5,283,309	5,097,099
Resorts/East Chicago [^]	4/18/1997	11,741,892	12,118,767	11,329,960	11,081,244
Majestic Star II/Gary [^]	6/11/1996	<u>5,417,218</u>	<u>5,433,783</u>	<u>5,267,046</u>	<u>5,037,639</u>
Total		\$80,553,359	\$80,684,566	\$80,926,231	\$81,095,241

*First day of full-time operation

[^]Majestic Star I formerly Majestic Star; Majestic Star II formerly Trump; Resorts formerly Harrah's.

DISTRIBUTION: The Department of State Revenue deposits Admission Tax revenue in the state General Fund. Revenue from the Admission Tax is distributed quarterly.

The annual amount distributed to each state agency and local unit listed in the table below is equal to the FY 2002 distribution. However, the distribution to the Lake County Convention and Visitor's Bureau is equal to \$1,582,992 (90% of the FY 2002 distribution). The remaining 10%, equal to \$175,888, is to be distributed to the Northwest Indiana Law Enforcement Training Center. The annual distribution amount for each state agency and local unit is guaranteed with revenue from the Riverboat Wagering Tax.

Admission Tax revenue from the Orange County riverboat* is to be distributed as follows:

25% to Orange County

16% divided equally between French Lick and West Baden Springs

9% to the Historic Hotel Preservation Commission

25% to the West Baden Historic Hotel Preservation and Maintenance Fund

25% to the IEDC

The Admission Tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

**Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund.

DISTRIBUTION:

	FY 2003		FY 2004		FY 2005		FY 2006	
		Supplemental (for FY 2003 shortages)	Actual	Supplemental (for FY 2004 shortages)	Actual	Supplemental (for FY 2005 shortages)	Actual	Supplemental (for FY 2006 shortages)
Dearborn County	\$4,928,370	\$2,520,078	\$3,891,644	\$3,556,805	\$3,779,980	\$3,668,468	\$3,840,574	
Dearborn Co. Convention & Visitor's Bureau	492,833	252,006	389,161	355,677	377,995	366,844	384,054	
East Chicago	4,522,337	1,459,977	4,082,699	1,899,615	3,750,752	2,231,562	3,654,105	
Evansville	1,752,167	374,504	1,537,607	589,063	1,547,222	579,449	1,551,723	
Gary	4,482,070	1,830,332	3,511,134	2,801,267	3,517,303	2,795,098	3,535,116	
Hammond	4,334,603	959,634	3,862,154	1,432,084	3,957,985	1,336,253	4,296,829	
Harrison County	9,124,898	2,355,597	6,946,709	4,533,785	6,757,737	4,722,757	6,947,207	
Harrison Co. Convention & Visitor's Bureau	456,241	117,779	347,332	226,687	337,884	236,136	347,357	
Ind. Horse Racing Comm.	20,477,690	6,727,594	17,205,446	9,999,838	17,439,776	9,765,508	17,608,845	
Lake County	13,339,010	4,249,944	11,455,988	6,132,966	11,226,041	6,362,913	11,486,050	
Lake County Convention & Visitor's Bureau	1,200,512	382,480	1,031,040	551,952	1,010,345	572,647	1,033,746	
LaPorte County	3,052,403	856,870	2,667,776	1,241,497	2,825,655	1,083,618	2,935,224	
LaPorte County Conven. & Visitor's Bureau	305,238	85,686	266,775	124,149	282,563	108,361	293,520	
Lawrenceburg	4,928,370	2,520,078	3,891,644	3,556,805	3,779,980	3,668,468	3,840,574	

	FY 2003		FY 2004		FY 2005		FY 2006	
		Supplemental (for FY 2003 shortages)	Actual	Supplemental (for FY 2004 shortages)	Actual	Supplemental (for FY 2005 shortages)	Actual	Supplemental (for FY 2006 shortages)
Mental Health, Division of Michigan City	3,150,363	1,034,998	2,646,949	1,538,412	2,682,999	1,502,362	2,709,009	
NW Ind. Law Enforcement Training Academy	3,052,403	856,870	2,667,776	1,241,497	2,825,655	1,083,618	2,935,224	
Ohio County	133,377	42,511	114,549	61,339	112,249	63,639	114,849	
Ohio Co. Convention & Visitor's Bureau	1,871,344	766,692	1,646,759	991,278	2,100,371	537,665	1,851,767	
Rising Sun	187,133	76,669	164,674	99,127	210,035	53,766	185,175	
State Fair Commission	1,871,344	766,692	1,646,759	991,278	2,100,371	537,665	1,851,767	
Switzerland County	4,725,592	1,552,512	3,970,463	2,307,641	4,024,539	2,253,565	4,063,555	
Switzerland Co. Conven. & Visitor's Bureau	3,996,341	808,367	3,593,200	1,211,508	3,944,190	860,518	3,902,790	
Vanderburgh County	199,815	40,418	179,658	60,575	197,208	43,026	195,138	
Vanderburgh Co. Conven. & Visitor's Bureau	1,752,167	374,504	1,537,607	589,063	1,547,222	579,449	1,551,723	
Total	\$94,511,836	\$31,050,242	\$79,409,264	\$46,152,814	\$80,490,779	\$45,071,298	\$81,271,093	

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

NOTE: Prior to September 15th each year, money is distributed from the Property Tax Replacement Fund to the local units and state agencies receiving Admission Tax distributions listed in the table to pay shortages in actual distributions during the preceding fiscal year. The sum of actual distributions listed in the table above for a fiscal year and the supplemental distributions made subsequently for that fiscal year is equal to the FY 2002 distributions.

RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 2850-721100 through
2850-721900, 2850-722000

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the Orange County riverboat.

TAX BASE: Adjusted gross receipts, which are wagers minus winnings and uncollectible receivables.

RATE: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25 M and under	15%
Over \$25 M up to \$50 M	20%
Over \$50 M up to \$75 M	25%
Over \$75 M up to \$150 M	30%
Over \$150 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2003	FY 2004	FY 2005	FY 2006
Argosy/Lawrenceburg	12/13/1996	\$117,170,548	\$138,625,786	\$143,594,586	\$145,690,775
Aztar/Evansville	12/8/1995	25,316,700	29,649,546	29,677,394	30,156,922
Beltterra/Switzerland County	10/27/2000	29,227,932	36,018,549	40,136,350	41,273,602
Blue Chip/Mich. City	8/22/1997	59,228,647	66,183,774	69,280,083	77,293,893
Caesar's/Harrison County	11/20/1998	78,125,950	89,621,471	90,789,843	98,815,342
Horseshoe/Hammond	6/29/1996	100,489,392	114,730,423	126,719,680	131,827,491
Grand Victoria/Rising Sun	10/4/1996	33,036,227	36,865,018	37,206,653	37,592,070
Majestic Star I/Gary^	6/11/1996	32,899,779	37,497,930	37,928,308	35,727,717
Resorts/East Chicago^	4/18/1997	83,195,013	97,734,473	99,979,773	90,306,193
Majestic Star II/Gary^	6/11/1996	<u>29,917,565</u>	<u>36,861,325</u>	<u>34,239,842</u>	<u>31,788,421</u>
Total		\$588,607,753	\$683,788,295	\$709,552,511	\$720,472,427

*First day of full-time operation

^Majestic Star I formerly Majestic Star; Majestic Star II formerly Trump; Resorts formerly Harrah's.

NOTE: Revenue totals in prior year handbooks were net of amounts transferred to the Indiana Gaming Commission for administrative cost.

DISTRIBUTION: The Department of State Revenue deposits wagering tax revenue in the State Gaming Fund. Funds are first appropriated to the Indiana Gaming Commission to administer riverboat gaming. From the remaining funds the first \$33 M each fiscal year is set aside for local revenue sharing. Revenue-sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the revenue-sharing set-aside, 25% of the remainder up to the FY 2002 distribution level is distributed to the local units listed in the table below. The remaining wagering tax revenue is distributed to the Property Tax Replacement Fund (PTRF). From the revenue distributed to the PTRF, an amount is distributed annually to the Build Indiana Fund (BIF). This total is equal to \$250 M minus amounts deposited in the BIF from Lottery profits, pari-mutuel taxes, and tax and fee revenue from charitable gaming. In the event that Admission Tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, Wagering Tax revenue in the PTRF will be utilized to make up the difference.

Wagering Tax revenue from the Orange County riverboat* is distributed as follows:

- 10% to Orange County
- 10% divided equally between French Lick and West Baden Springs
- 5% to the Historic Hotel Preservation Commission
- 37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund**
- 37.5% to the Property Tax Replacement Fund

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the Orange County riverboat.

*The Orange County riverboat was authorized under P. L. 92-2003. This law also eliminated the Patoka Lake riverboat license and provisions relating to that license. No riverboat operates in Orange County at this time.

**Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund.

DISTRIBUTION:

	FY 2003	FY 2004**	FY 2005	FY 2006
Property Tax	\$294,677,558	\$495,023,175	\$470,778,003	\$497,582,078
Replacement Fund	33,000,000	33,000,000	33,000,000	33,000,000
Local Revenue Sharing*	136,209,071	106,523,997	113,910,995	92,305,031
Build Indiana Fund	2,159,848	2,169,011	2,346,776	2,446,687
Indiana Gaming Commission	13,549,654	13,549,654	13,549,654	13,549,654
East Chicago	4,760,340	4,760,340	4,760,340	4,760,340
Evansville	12,269,626	12,269,626	12,269,626	12,269,626
Gary	13,749,023	13,749,023	13,749,023	13,749,023
Hammond	11,767,667	11,767,667	11,767,667	11,767,667
Harrison Co.	17,686,963	17,686,963	17,686,963	17,686,963
Lawrenceburg	9,556,783	9,556,783	9,556,783	9,556,783
Michigan City	6,595,316	6,595,316	6,595,316	6,595,316
Rising Sun	<u>5,111,269</u>	<u>5,111,269</u>	<u>5,111,269</u>	<u>5,111,269</u>
Switzerland Co.	\$561,093,118	\$731,762,824	\$715,082,415	\$720,380,436
Total				

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

*Under P. L. 224-2003 (Biennial Budget Bill), the FY 2003 amount was not distributed as local revenue sharing but was transferred to the state General Fund on June 30, 2003.

**Difference in FY 2004 distribution and collection totals is attributable to change in distribution timing that resulted in 13 months of collections (June 2003-June 2004) being distributed in FY 2004.

CHARITY GAMING EXCISE TAX

IC 4-32.2-10

ACCT. NO. 2650-110000-40990

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the price paid by a qualified organization for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2002	\$1,327,440
	FY 2003	\$1,307,499
	FY 2004	\$1,231,525
	FY 2005	\$1,239,618
	FY 2006	\$1,372,542

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after the costs of administration are subtracted is distributed quarterly to the Build Indiana Fund.

PARIMUTUEL ADMISSION TAX

IC 4-31-9-5

ACCT. NO. 1000-731400-40700 through 40740

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Paid admissions to a horse track or satellite facility. Currently, admission is charged at Hoosier Park for live racing.

RATE: \$0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2002	\$13,962
	FY 2003	\$9,779
	FY 2004	\$8,033
	FY 2005	\$3,782
	FY 2006	\$4,108

DISTRIBUTION: 50% in equal shares to the city, town, and county in which the race track is located; 50% to the state General Fund.

PARIMUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9

ACCT. NO. 6000-187800-42110;
6000-134600-42800

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made at a satellite facility.

REVENUE BASE: One-half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:	FY 2002	\$565,290
	FY 2003	\$551,461
	FY 2004	\$581,940
	FY 2005	\$675,621
	FY 2006	\$704,102

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% State Fair Commission for activity authorized under IC 15-1.5-3.

PARIMUTUEL WAGERING TAX

IC 4-31-9-3

ACCT. NO. 1000-731300-40700 through 40740

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Parimutuel wagers made on live and simulcast races.

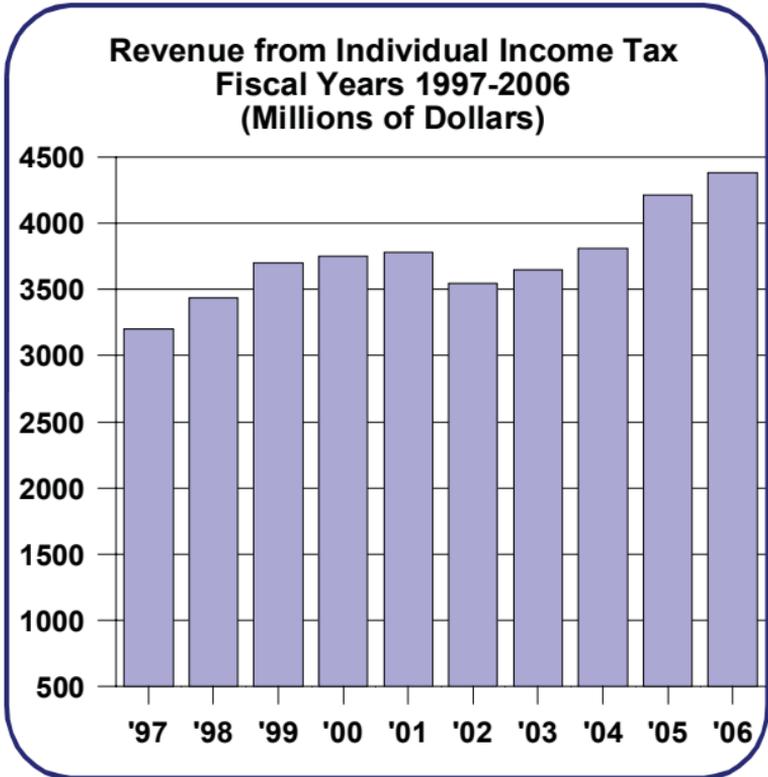
RATE: 2% of the total amount wagered on live races and simulcasts conducted at a permit holder's racetrack. 2.5% of the total amount wagered on simulcasts at satellite facilities.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2002	\$3,513,790
	FY 2003	\$3,744,810
	FY 2004	\$4,154,241
	FY 2005	\$4,515,166
	FY 2006	\$4,398,843

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Build Indiana Fund.

INDIVIDUAL INCOME TAXES



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40050

1000-100900-40060; 6070-109000-40060

TAXPAYER: Individuals, partners, stockholders in subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

TAX BASE: Except for trusts and estates, the base is the federal adjusted gross income with additions of the amounts subtracted on federal returns for: interest income; net operating losses derived from sources outside of Indiana; state income taxes; recoveries of previously allowed deductions; the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax; certain bonus depreciation allowances; increased Section 179 property deduction limits; and the domestic production activities deduction. For trusts and estates, the tax base is the federal

taxable income, subtracting only the income that the federal law or Constitution prohibits taxing. Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- **Income exempt** under federal law or the Constitution.
- **\$1,000 exemption** for the taxpayer, spouse, and each dependent claimed on the federal return.
- **Additional \$1,500 exemption** for dependent children under the age of 19 or full-time student who is under the age of 24.
- **Supplemental railroad annuities.**
- **\$1,000 exemption** for each individual age 65 or over and/or blind.
- **Additional \$500** for individuals aged 65 or over with AGI less than \$40,000.
- **Military retirement** or **survivor's military service benefits** for individuals at least 60 years old up to \$2,000.
- **Military income** up to \$2,000.
- **Federal civil service annuity income** for individuals over 61, less any social security or railroad retirement income, up to \$2,000.
- **Disability retirement:** portion of income received by an individual who is less than 65, retired, and is permanently and totally disabled.
- **Federal social security** and **railroad retirement benefits** included in a taxpayer's federal gross income.
- **Rent** up to \$2,500.
- **Income** up to \$2,000 subject to an income tax by a political subdivision of another state.
- **Home insulation expense** up to \$1,000 for installations.
- **Net operating losses** derived from sources outside of Indiana.
- **Unemployment compensation:** partial deduction based on a formula.
- **Federal employee paid leave.**
- **Foreign source dividends.**
- **Enterprise Zone adjusted gross income deduction** for a qualified employee working and living in an enterprise zone equal to the lesser of 1/2 of earnings or \$7,500.
- Under certain circumstances, income of individuals residing in **county homes** is no longer subject to the Individual Income Tax.
- **Prize money** from the Indiana State Lottery for prizes \$1,200 or less.

- **Crime Stoppers Award** up to \$1,000.
- **Export income:** A portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts.
- **Employee medical care savings accounts deposits.**
- **Property taxes** paid for an individual's principal place of residence up to \$2,500.
- **Qualified long term care insurance premiums.**
- **Holocaust settlement payments.**
- **September 11th compensation payments.**

RATE: 3.4%

CREDITS:

- **Biodiesel Production:** \$1.00 per gallon of biodiesel, and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel), produced at an Indiana facility after January 1, 2004. The total per taxpayer may not exceed \$3 M, but may be increased by the Indiana Economic Development Corporation (IEDC) Board to \$5 M for biodiesel production. Total biodiesel production and ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years.
- **Biodiesel Sales:** \$0.01 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) sold by Indiana retailers after January 1, 2004, but before January 1, 2011. Total credits for all taxpayers and all taxable years may not exceed \$1 M.
- **Buddy System Project:** \$100 per unit of qualified computer equipment donated to school service centers.
- **Capital Investment:** 14% of the value of qualified investment in a business project having an estimated total cost of at least \$75 M and located in Shelby County. The tax credit must be taken over at least a 7-year period.
- **Coal Combustion Product:** \$2 per ton of increased acquisitions during the taxable year of coal combustion products obtained and used by a manufacturer. Total credits may not exceed \$2 M in a fiscal year.
- **Coal Gasification Technology Investment:** 10% of the first \$500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized bed combustion unit); and 5% of the qualified investment exceeding \$500 M (3% if the investment is in a fluidized bed combustion unit). Credits approved by the IEDC Board.

- **College Savings:** 20% of annual contributions to an Indiana College Choice 529 Investment Plan savings account, up to a maximum of \$1,000 annually.
- **Community Revitalization Enhancement District, Industrial Recovery, Military Base Recovery:** percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Earned Income Tax Credit:** 6% of Federal Earned Income Credit received by taxpayer. The credit expires December 31, 2011.
- **Economic Development for Growing Economy:** incremental income tax withholdings of new or retained employees as approved by the IEDC Board.
- **Enterprise Zone:** allowed for increased employment expenditures equal to the lesser of 10% multiplied by the increased wages, or \$1,500 multiplied by the number of qualified employees.
- **Enterprise Zone or Military Base Investment Cost:** percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced after January 1, 2004, at qualified Indiana facilities certified as eligible to receive the credit by the Indiana Recycling and Energy Development Board. The total per taxpayer may not exceed \$2 M if annual production is between 40 M and 60 M gallons; or \$3 M if annual production is at least 60 M gallons. Total biodiesel production and ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years.
- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters to Indiana effective January 1, 2006.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually, except for FY 1998 and FY 1999 when the cap was \$750,000.
- **Hoosier Business Investment:** up to 10% of qualified business investment directly related to expanding the workforce in Indiana not to exceed the taxpayer's state tax liability effective for qualified investment made in tax years 2004 through 2011. Credits approved by the IEDC Board. (Maximum credit is 30% for credits approved on or before May 15, 2005.)
- **Income taxes paid to other states:** up to 3.4% of the income taxed by other states.

- **Indiana colleges and universities:** one-half of contributions to institutions of higher education up to \$100 (\$200, joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 and not more than \$50,000.
- **Maternity Home:** up to \$3,000 per home, may not exceed \$500,000 annually.
- **Neighborhood Assistance:** one-half of amounts used in approved programs, up to \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **Prison Investment:** one-half of any capital investment and one-quarter of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000.
- **Property Taxes Paid on Homesteads:** an amount for property taxes paid on the taxpayer's principal place of residence, provided the taxpayer's earned income is less than \$18,600, the taxpayer owns the residence, the residence is located in Lake County, and the taxpayer does not claim the income tax deduction for property taxes paid on the residence.
- **Rerefined Lubrication Oil Facility:** percent of property taxes paid each year on real property containing a rerefining facility and personal property used in the rerefining process as determined by the IEDC. The credit is 100% for taxes paid in 2001, declines to 20% for taxes paid in 2005, and expires in 2006.
- **Research Expense:** for certain qualified research expenses incurred.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
- **21st Century Scholar Program:** one-half of contributions up to \$100 for individual (\$200, joint return)
- **Unified Tax Credit for Elderly:** declining refundable credit for individuals with adjusted gross income less than \$10,000, the value of the credit depending on income and marital status.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment between 2004 and 2008. Total new credits awarded may not exceed \$12.5 M annually (\$10 M in 2004).

- **Voluntary Remediation:** qualified investment in voluntary remediation incurred before January 1, 2006. The credit is equal to the lesser of either \$100,000 or 10% of the qualified investment. Total tax credits may not exceed \$1 M in a fiscal year.

PROCEDURE: 3.4% of wages of employees are withheld by employers and paid to the Department of State Revenue either by the 20th day after the end of the month or quarterly, depending on the amount of total withholding. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

All other income is reported annually with provisions for quarterly estimated tax payments. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section,
Compliance Division, Dept. of State Revenue

REVENUE:	FY 2002	\$3,540,819,068
	FY 2003	\$3,644,159,446
	FY 2004	\$3,807,860,871
	FY 2005	\$4,213,210,178
	FY 2006*	\$4,381,548,149

*Total includes \$59,255,885 in tax amnesty payments.

DISTRIBUTION: 86% to the state General Fund and 14% to the Property Tax Replacement Fund.

**INDIVIDUAL INCOME TAX
TAX YEAR 2004 STATISTICS*
STATEWIDE TOTALS**

	Grand Total	
	Returns	Amount (\$)
Total Indiana Income	2,830,815	120,613,413,204
Tax Add-back**	13,555	53,929,301
Federal Bonus Deprec. Add-back***	57,164	761,339,917
Homeowner's Prop. Tax Deduction - Total	1,344,727	1,610,438,846
Homeowner's Prop. Tax Deduction - Pay 2004 Prop. Taxes	1,297,304	1,523,376,149
Homeowner's Prop. Tax Deduction - Pay 2003 Prop. Taxes	112,351	87,062,698
Renter's Deduction^^	633,755	1,456,158,196
Social Security Deduction	235,416	2,107,641,910
Railroad Retirement Deduction	8,746	92,105,422
Military Service Deduction	36,530	72,543,315
Civil Service Annuity Deduction	4,159	7,329,628
Total Indiana Deductions	2,067,968	6,492,619,379
Indiana AGI	3,019,805	122,753,086,490
Federal Exemptions	2,954,934	6,202,093,791
Dependent Child Exemption	935,759	2,539,227,000
Over 65 and/or Blind Exemption	461,126	641,002,003
Low Income Elderly Exemption	337,956	227,482,100
Total Exemptions	2,704,848	9,314,677,761
Indiana Taxable Income	2,954,934	115,596,251,218
County Tax Due	2,458,110	1,024,395,009
Sales Tax Due	26,797	1,349,531
Advance Earned Income Tax Credit	280	40,794
Estimated Penalty	118,006	9,737,118
2003 Estimate Paid With Return	316,468	752,151,722
College Credit	94,043	8,835,269
Elderly Credit	116,627	6,787,090
Earned Income Tax Credit^^^	411,202	44,192,757
Lake Co. Residential Property Tax Credit	25,108	7,229,427
Taxes Paid to Other States	97,585	115,570,228
Taxes Paid to Localities in Other States	44,269	14,139,725
Schedule 2 Credits	228,664	149,096,496
Total Credits	2,846,930	5,126,346,353
Total Amount Owed	781,798	410,581,207

	Grand Total	
	Returns	Amount (\$)
Amount Overpaid	2,090,775	563,211,017
Non-Game Fund	29,487	463,257
Net Refunds Due	2,098,647	487,873,647

*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

**The 2002 add-back total included the add-back for bonus depreciation allowances and other deductions under the federal Job Creation and Workers Assistance Act of 2002 that were not recognized by Indiana.

***Add-back for federal bonus depreciation allowances and increased Sec. 179 small business investment allowances not recognized by Indiana.

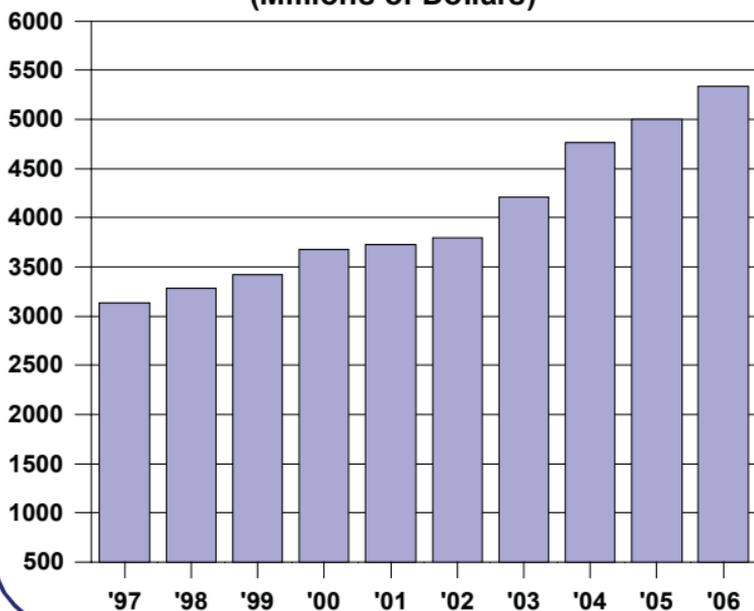
^Homeowners who received late tax bills for Pay 2003 property taxes (receiving bills in 2004) were allowed to take the deduction for property taxes from these late tax bills in 2004.

^^Renter's deduction increased from \$2,000 to \$2,500 beginning in 2003.

^^^EITC was changed from 3.4% of earned income for those with earned income less than \$12,000 to 6% of the federal Earned Income Credit beginning in 2003.

SALES & USE TAXES

**Revenue from Sales Taxes
Fiscal Years 1997-2006
(Millions of Dollars)**



Note: The FY 2006 total includes \$67,012,432 in tax amnesty payments.

SALES AND USE TAX

IC 6-2.5 ACCT. NO. 1000-100900-40200; 4900-109110-40200
6000-135000-40200; 6070-109000-40200
6610-109000-40200

TAXPAYER: Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

TAX BASE: Sales price of the taxable transaction.

RATE: 6% of the sales price, as passed in P.L. 192-2002 (ss).

CREDITS:

- Biodiesel Production
- Biodiesel Sales
- Ethanol Production
- Rerefined Lubrication Oil Facility
- Riverboat Building
- Voluntary Remediation
- Out-of-State Vehicle Purchases

DEDUCTIONS: Heating Assistance Sales of E85*

*P.L. 122-2006, effective July 1, 2006, allows a deduction equal to the number of gallons of E85 multiplied by \$0.10.

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20th day after the end of the month. Retailers whose average monthly tax remittance during the preceding calendar year was less than \$1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than \$1,000. If a person's monthly sales tax liability exceeds \$10,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors remit sales tax collections 2 times a month. Retail merchants are allowed to retain a 0.83% collection allowance if remittance is timely.

EXEMPTIONS: Wholesale sales; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), public transportation, motion pictures;* sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales to persons who resell those goods at retail; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental

prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of most food for at-home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire retreading; sales of property to be incorporated in leased school buildings; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; natural spring water; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (e.g., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment and research and development equipment;** certain sales of home energy,*** sales of cargo trailers or recreational vehicles to certain non-residents.

*P.L. 137-2006 provides an exemption for motion picture production occurring after December 31, 2006, and before January 1, 2008.

**P.L. 193-2005 (effective July 1, 2005) provides an exemption from 100% of the Sales Tax on research and development equipment purchased after June 30, 2007. This bill also provides a refund of 50% of the Sales Tax paid on research and development equipment acquired after June 30, 2005, and before July 1, 2007.

***P.L. 162-2006 allows an exemption for home energy assistance provided after June 30, 2006, and before July 1, 2007.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

FY	GF	PTRF	PMTF
2002	\$2,232,568,119	\$1,528,846,356	\$29,048,081
2003*	\$2,270,542,289	\$1,902,006,575	\$29,588,893
2004	\$2,315,900,065	\$2,404,866,037	\$30,398,970
2005	\$2,443,611,627	\$2,516,766,340	\$31,962,910
2006	\$2,609,834,683	\$2,683,581,356	\$34,081,483

LOCAL OPTION TAXES

FY	IRSF	CRSF	TOTAL
2002	\$1,528,846	\$6,497,597	\$3,798,488,999
2003*	\$1,548,556	\$6,576,165	\$4,210,262,478
2004	\$1,579,502	\$6,700,752	\$4,759,445,326
2005	\$1,661,065	\$7,046,941	\$5,001,048,883
2006**	\$1,770,723	\$7,514,028	\$5,336,782,273

*Includes collections at the 5% and 6% rate.

**Total includes \$67,012,432 in tax amnesty payments.

DISTRIBUTION:

- 49.192% to the State General Fund
- 50% to the Property Tax Replacement Fund
- 0.635% to the Public Mass Transportation Fund
- 0.033% to the Industrial Rail Service Fund
- 0.14% to the Commuter Rail Service Fund

P.L. 192-2002 (ss) changed the distribution of Sales Tax revenue. Prior to Jan 1, 2003, Sales Tax revenue had been distributed as follows:

- 59.03% to the State General Fund
- 40% to the Property Tax Replacement Fund
- 0.76% to the Public Mass Transportation Fund
- 0.04% to the Industrial Rail Service Fund
- 0.17% to the Commuter Rail Service Fund

NOTE: Sales Tax refunds come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.

COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

IC 6-3.5-1.1

ACCT. NO. 1000-780010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CAGIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.25% for nonresident county taxpayers, and 0.5%, 0.75%, or 1% for resident county taxpayers (according to the election of each county council). If a county council elects to decrease its CAGIT rate, it may do so by increments of 0.1%.

RATE EXCEPTIONS: Jackson County and Pulaski County may impose CAGIT for resident county taxpayers at a tax rate of 1.1% and 1.3%, respectively. Additional revenues for Jackson County are required to be used for funding the operation of a jail and juvenile center, and additional revenues for Pulaski County are required to be used for funding the operation of a jail and justice center. Clay County may impose an additional 0.25% for jails. Daviess County CAGIT, Elkhart County CAGIT, and Marshall County CAGIT may be imposed at 1.15%, 1.2%, or 1.25% for the construction or operation of new jail or juvenile facilities or the repair of existing facilities. Union County CAGIT may be imposed at 1.25% rate in order to fund repairs and renovation to the Union County courthouse. Jasper County may increase their CAGIT rate by 0.15%, 0.20%, or 0.25% to construct jail facilities. Once construction is completed, Jasper must set their CAGIT rate at a level equal to the maintenance cost of the new jail.

PROCEDURE: CAGIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with refunds accounted for, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CAGIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

DISTRIBUTION OF REVENUE: The certified distribution is received by the county treasurer and is distributed to taxing units as local property tax replacement credits (LPTRC) and certified shares. The allocation of LPTRC and certified shares to taxing units is based on the taxing unit's property tax levy. LPTRC are used by all units of government for property tax relief. However, certified shares are used only by civil taxing units, in part, for additional property tax relief and, in part, for general government purposes.

For allocation purposes, a civil taxing unit's levy includes the levy of any special taxing unit functioning on behalf of the civil taxing unit. However, the county fiscal body determines if a solid waste management district may receive certified shares.

Certain counties: Clay, Daviess, Elkhart, Jackson, Jasper, Marshall, Pulaski, and Wayne use a portion of the certified distribution for costs of constructing or operating jails or juvenile detention or justice centers. Union County uses a portion of their distribution

for courthouse repairs. The revenue for these purposes are not considered in the determination of LPTRC and certified shares.

PERCENTAGES: The percentage of a certified distribution that will be allocated as property tax replacement credits or as certified shares depends upon the CAGIT rate for resident county taxpayers. The percentages are set forth in the following table:

Certified Distribution Allocation (based on CAGIT rate for resident county taxpayers)

<u>CAGIT Rate</u>	<u>Property Tax Replacement</u>	<u>Certified Shares</u>
0.5%	50%	50%
0.75%	33-1/3%	66-2/3%
1.0%	25%	75%

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds will be added to the county levy base in calculating certified shares.

Effective January 1, 2006, the following changes affect the CAGIT distribution base (SEA 609-2005):

- (1) A taxing unit's share of LPTRC or certified shares received in previous year are added to the unit's current levy base.
- (2) The property tax levy for all debt service incurred by a unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: The certified distribution is allocated to each county treasurer from a CAGIT special account (within the state General Fund) by equal shares in May and in November. Before October 2 of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

**County Adjusted Gross Income Tax (CAGIT)
Certified Distributions and Rates**

	CAGIT County	FY 2007 Rate	CY 2006 Cert. Distribution	CY 2007 Cert. Distribution
1	Bartholomew	1.00%	\$ 15,928,683	\$ 15,515,004
2	Benton	1.00%	1,624,265	1,425,979
3	Blackford	1.00%	1,800,827	1,800,827
4	Brown	1.00%	2,757,788	2,761,653
5	Carroll	1.00%	3,256,922	3,314,552
6	Cass	1.00%	5,942,784	5,858,325
7	Clark	1.00%	16,401,864	17,553,354
8	Clay	1.25%	4,626,436	4,859,034
9	Clinton	1.00%	5,119,339	5,074,575
10	Crawford	0.75%	972,968	967,118
11	Daviess	1.25%	5,187,462	5,326,328
12	Decatur	1.00%	4,098,654	4,109,722
13	Dekalb	1.00%	7,107,186	7,270,505
14	Elkhart	1.25%	44,411,610	45,550,599
15	Floyd	0.75%	11,002,349	11,190,419
16	Fountain	1.00%	2,601,256	2,764,315
17	Franklin	1.00%	4,236,312	3,997,104
18	Fulton	1.00%	3,080,742	3,121,784
19	Hancock	1.00%	14,184,834	14,725,183
20	Harrison	0.75%	4,906,698	4,787,468
21	Hendricks	1.00%	27,584,131	29,485,237
22	Huntington	1.00%	6,126,975	6,146,833
23	Jackson	1.10%	7,275,282	7,563,246
24	Jasper	1.25%	5,433,748	6,871,706
25	Jay	1.00%	2,779,615	2,698,684
26	Jennings	1.00%	3,844,377	3,855,634
27	Johnson	1.00%	27,721,107	28,747,583
28	Lagrange	1.00%	5,487,030	5,447,066
29	LaPorte	0.50%	9,124,620	9,426,304
30	Lawrence	1.00%	6,785,930	7,115,528
31	Marshall	1.25%	9,304,992	9,477,840
32	Morgan	1.00%	12,649,123	12,917,134
33	Newton	1.00%	2,271,811	2,329,507
34	Noble	1.00%	6,576,596	6,722,530
35	Ohio	1.00%	952,687	1,038,852
36	Orange	1.00%	2,547,272	2,912,589
37	Owen	1.00%	2,851,993	3,003,259

	CAGIT County	FY 2007 Rate	CY 2006 Cert. Distribution	CY 2007 Cert. Distribution
38	Parke	1.00%	2,185,408	2,256,956
39	Pulaski	1.30%	2,793,830	2,974,937
40	Putnam	1.00%	5,276,829	5,475,505
41	Randolph	1.00%	3,654,614	3,670,663
42	Ripley	1.00%	4,655,307	4,723,032
43	Rush	1.00%	2,221,396	2,221,396
44	Shelby	1.00%	7,581,249	7,647,566
45	Starke	0.50%	1,469,948	1,497,443
46	Steuben	1.00%	5,309,005	5,309,005
47	Tipton	1.00%	3,123,241	3,190,876
48	Union	1.25%	1,381,643	1,367,243
49	Vigo	0.75%	11,403,083	12,736,216
50	Wabash	1.00%	5,501,492	5,488,723
51	Warren	1.00%	1,395,785	1,479,336
52	Washington	1.00%	4,166,654	3,613,599
53	Wayne	1.25%	13,524,030	12,947,675
54	Wells	1.00%	4,619,813	4,924,928
55	White	1.00%	3,899,217	3,799,221
56	Whitley	1.00%	<u>5,721,851</u>	<u>6,231,455</u>

TOTAL

\$388,450,663

\$399,289,151

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)

IC 6-3.5-7

ACCT. NO. 1000-790010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted

gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CEDIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled.

RATE: CEDIT may be imposed at the following tax rates: 0.1% 0.2% 0.25% 0.3% 0.35% 0.4% 0.45% and 0.5% (with certain exceptions). In counties that impose CAGIT and CEDIT, the combined rates may not exceed 1.25% (with certain exceptions). In COIT counties, the combined COIT/CEDIT rate may not exceed 1% (with certain exceptions).

Counties decreasing their CAGIT or COIT rates may not adopt CEDIT or increase their CEDIT rates in the same year.

RATE EXCEPTIONS: Hancock County may adopt a maximum CEDIT rate of 0.15% for purposes of replacing public library property taxes, under certain circumstances, via property tax replacement credits. Additional revenue generated by an additional rate may be used for CEDIT purposes in accordance with current law. Knox County may impose a maximum CEDIT rate of 0.5% to construct

a jail or renovate an existing jail. Beginning in CY 2003, counties may exceed the CEDIT rate limit and the combined CAGIT/CEDIT and COIT/CEDIT rate limits by up to 0.25% to provide additional Homestead and Residential Credits to mitigate the effects of a 100% business inventory deduction on homeowners and other residential property owners.

PROCEDURE: CEDIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CEDIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, less refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of CEDIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the

amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but are deposited in the county civil taxing unit's rainy day fund.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds will be used in calculating certified shares.

ALLOCATION: The certified distribution is allocated to the county auditor from a CEDIT special county account (within the state General Fund) for distribution to counties, cities, and towns that have a capital improvement plan. Uses of revenue include economic development, capital projects, private developer loan interest, any other lawful purpose under which any other fund may be used, and for a regional venture capital fund.

Distributive shares are based on total property taxes first due and payable to the county, town, or city during the calendar year in which the month falls. However, a county that adopted CEDIT after June 1, 1992, may elect to distribute CEDIT shares based on population figures.

The certified distribution is allocated in May and in November of each year and can be used for economic development projects (or hazardous waste cleanup in certain counties). In counties that have imposed CAGIT and COIT, CEDIT revenues may be used for capital projects. Counties may also use a portion of CEDIT revenues to provide additional Homestead Credits up to the total amount of the residential tax shift in the county resulting from a 100% inventory deduction.

If LaPorte County were to raise their CEDIT rate after April 30, 2005, the revenue raised by the rate increase would be used to mitigate the annual \$3.5M in county funds transferred to the Northwest Indiana Regional Development Authority.

Before October 2 of each year, the Department of State Revenue must notify each county treasurer of the balance in that county's account at the end of the preceding year.

**County Economic Development Income Tax (CEDIT)
Certified Distributions and Rates**

CEDIT County	FY 2007 Rate	CY 2006 Cert. Distribution	CY 2007 Cert. Distribution
1 Adams	0.524%	\$ 2,860,119	\$ 2,837,636
2 Allen	0.40%	27,940,760	28,308,985
3 Benton	0.29%	474,127	415,040
4 Blackford	0.36%	700,258	686,814
5 Brown	0.25%	690,586	690,285
6 Carroll	0.10%	326,266	331,470
7 Cass	0.50%	2,907,033	2,922,616
8 Clark	0.50%	8,560,067	8,830,940
9 Clinton	0.50%	2,538,417	2,525,509
10 Crawford	0.25%	325,284	323,007
11 Daviess	0.50%	1,958,525	2,115,429
12 Decatur	0.33%	1,353,091	1,355,760
13 DeKalb	0.50%	3,593,420	3,658,727
14 Delaware	0.45%	8,049,831	7,958,973
15 Dubois	0.40%	3,490,141	3,675,109
16 Elkhart	0.25%	9,344,010	9,453,646
17 Fayette	0.37%	1,254,303	1,303,729
18 Floyd	0.40%	6,321,177	6,025,548
19 Fountain	0.10%	251,417	278,396
20 Franklin	0.25%	1,063,049	1,002,524
21 Fulton	0.43%	1,290,944	1,335,983
22 Gibson	0.50%	3,122,249	3,162,149
23 Grant	0.25%	2,435,178	2,493,293
24 Hancock	0.15%	2,129,687	2,202,343
25 Harrison	0.25%	1,643,475	1,601,368
26 Hendricks	0.40%	11,005,522	11,753,112
27 Henry	0.25%	--	1,916,516
28 Howard	0.20%	3,284,412	3,205,697
29 Huntington	0.25%	1,531,873	1,535,385
30 Jackson	0.50%	3,373,703	3,429,890
31 Jasper	0.25%	1,376,387	1,298,336
32 Jay	0.50%	1,407,563	1,352,776
33 Jefferson	0.35%	1,648,422	1,849,875
34 Jennings	0.25%	961,766	963,757
35 Knox	0.50%	2,885,660	3,046,126
36 Kosciusko	0.30%	4,771,222	4,740,811
37 Lagrange	0.40%	2,244,905	2,218,483

	CEDIT County	FY 2007 Rate	CY 2006 Cert. Distribution	CY 2007 Cert. Distribution
38	LaPorte	0.45%	8,330,156	8,576,863
39	Madison	0.25%	4,754,943	5,137,726
40	Martin	0.20%	311,636	311,066
41	Miami	0.44%	2,250,742	2,355,120
42	Montgomery	0.10%	--	628,250
43	Morgan	0.27%	3,101,582	3,433,121
44	Noble	0.50%	3,528,694	3,579,272
45	Orange	0.25%	638,019	729,444
46	Owen	0.30%	856,602	900,075
47	Parke	0.50%	1,085,397	1,126,489
48	Perry	0.56%	1,377,390	1,563,322
49	Pike	0.40%	803,057	824,567
50	Porter	0.50%	16,882,107	18,625,536
51	Pulaski	0.43%	888,663	980,472
52	Putnam	0.50%	1,322,357	2,741,096
53	Randolph	0.50%	1,861,960	1,866,949
54	Ripley	0.38%	1,763,531	1,796,718
55	Rush	0.50%	1,368,955	1,429,671
56	Saint Joseph	0.20%	10,610,460	10,558,004
57	Scott	0.16%	479,316	509,594
58	Shelby	0.25%	1,896,339	1,914,624
59	Spencer	0.50%	1,748,913	1,789,545
60	Starke	0.56%	1,469,598	1,674,520
61	Steuben	0.29%	1,612,986	1,681,752
62	Tippecanoe	0.50%	10,401,785	13,710,098
63	Tipton	0.33%	1,029,243	1,051,357
64	Union	0.25%	277,778	274,296
65	Vermillion	0.10%	277,741	283,298
66	Vigo	0.50%	8,019,808	8,922,803
67	Wabash	0.50%	2,668,938	2,736,478
68	Warren	0.32%	356,467	481,988
69	Warrick	0.50%	6,386,739	6,509,039
70	Washington	0.50%	2,036,212	1,800,669
71	Wayne	0.25%	2,742,518	2,626,545
72	Wells	0.45%	2,038,449	2,214,613
73	White	0.32%	977,958	1,216,950
74	Whitley	0.233%	1,316,910	1,452,360
	TOTAL		\$236,588,797	\$250,820,326

COUNTY OPTION INCOME TAX (COIT)

IC 6-3.5-6

ACCT. NO. 1000-700010

TAXPAYER: An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

COUNTY RESIDENCY DETERMINATION: If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for COIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which COIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county, instead of being taxable beginning January 1 of the following calendar year.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for state Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled, and credit for taxes imposed by governmental entities outside of Indiana.

RATE: 0.2% initially for resident county taxpayers (according to the election of each county income tax council) increasing by 0.1% each year until the rate equals 0.6%. After reaching 0.6%, the county income tax council may pass an ordinance to increase the tax rate by 0.1% each year until reaching a maximum tax rate of 1%. County income tax councils, by ordinance, may also decrease or freeze their COIT rates.

RATE EXCEPTIONS: Howard County, Miami County, and Scott County may increase their COIT rate by up to 0.25% for jail construction.

The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

PROCEDURE: COIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax.

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to counties during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines has been reported and actually received from the county for a taxing year ending before the calendar year in which the determination is made. The amount is determined based on reported collections less any refunds made for overcollection of the tax before July 1 of the current year. This amount, with accounted refunds, is as reported and processed by the Department of State Revenue in the state fiscal year ending before July 1 of the calendar year in which the determination is made.

Before August 2 of the immediately preceding calendar year, the Department of State Revenue, after reviewing the recommendations of the State Budget Agency, certifies to the county auditor of each adopting county the amount of COIT revenue that was reported and processed (less refunds) from that county one year previous to the ensuing calendar year.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The Department of State Revenue may certify to an adopting county an amount that is less than the amount reported and processed if the Department, after reviewing the recommendations of the State Budget Agency, determines that such action is necessary to offset overpayments made in previous calendar year certified distributions.

Effective June 1, 2003, before October 2, the Department of State Revenue determines, with Budget Agency recommendation, if sufficient balance exists in the county account in excess of the amount necessary when added to other money deposited in the account after the date of recommendation for certified distributions to the county in the ensuing year. Any excess balance is placed in a supplemental distribution in January following the determination. The supplemental distribution must be allocated the same way as certified distributions, but is deposited in the county civil taxing unit's rainy day fund.

DISTRIBUTION OF REVENUE: COIT revenue received by the county auditor can be used for the following purposes: (1) to replace property tax revenue lost by taxing units and school corporations due to the allowance of an increased homestead credit; (2) to fund the operation of public communications systems and computer facilities districts; (3) to fund the operation of public transportation corporations; (4) to finance certain economic development project bonds; (5) to fund certain redevelopment initiatives in Marion County; and (6) to make allocations of distributive shares to civil taxing units.

The amount of distributive shares that each civil taxing unit in a county is entitled to receive each month is equal to its share of the property taxes imposed in the county by civil units (except in Marion County). The county fiscal body determines if a solid waste management district may receive certified shares.

For Marion County, COIT revenues are distributed according to the schedule in IC 6-3.5-6-18.5, with any excess money distributed to those units whose share of property taxes imposed is greater than its respective factor listed in IC 6-3.5-6-18.5.

Effective January 1, 2000, in the case of a county, an amount equal to the property taxes imposed by the county in 1999 for its welfare and welfare administration funds, will be added to the county levy base in calculating certified distributions. In the case of a county

containing a consolidated city, an amount equal to the property taxes imposed by the county in 1999 for its welfare administration fund will be used in calculating certified shares.

Effective January 1, 2006, the following changes affect the COIT distribution base (SEA 609-2005):

(1) A taxing unit's certified shares received in previous year are added to the unit's current levy base.

(2) The property tax levy for all debt service incurred by a taxing unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month from a COIT special county account within the state General Fund.

County Option Income Tax (COIT) Certified Distributions and Rates

	COIT	FY 2007	CY 2006 Cert.	CY 2007 Cert.
	<u>County</u>	<u>Rate</u>	<u>Distribution</u>	<u>Distribution</u>
1	Adams	0.60%	\$3,046,754	\$3,046,754
2	Allen	0.60%	41,711,269	42,317,143
3	Boone	1.00%	16,586,627	17,180,382
4	Dearborn	0.60%	5,747,003	5,763,298
5	Delaware	0.60%	10,797,480	10,652,795
6	Dubois	0.60%	5,222,067	5,503,754
7	Fayette	1.00%	3,507,024	3,507,024
8	Grant	1.00%	9,323,437	9,323,437
9	Greene	1.00%	4,535,427	4,658,708
10	Hamilton	1.00%	81,501,969	87,534,183
11	Henry	1.00%	7,706,564	7,666,063
12	Howard	0.70%	11,476,083	11,212,330
13	Knox	0.60%	2,456,116	3,467,236
14	Kosciusko	0.70%	11,120,688	11,059,342
15	Madison	1.00%	20,906,186	20,819,660
16	Marion	0.90%	137,952,457	156,097,149
17	Martin	0.80%	1,236,864	1,234,204
18	Miami	0.85%	3,045,098	4,386,773
19	Monroe	1.00%	21,343,437	22,281,349
20	Montgomery	1.00%	6,153,119	6,282,501
21	Perry	0.50%	1,347,506	1,366,660

	COIT	FY 2007	CY 2006 Cert.	CY 2007 Cert.
	<u>County</u>	<u>Rate</u>	<u>Distribution</u>	<u>Distribution</u>
22	Posey	0.20%	--	1,104,980
23	Saint Joseph	0.60%	31,044,322	30,859,812
24	Scott	1.00%	3,192,145	3,193,858
25	Spencer	0.30%	1,030,848	1,055,485
26	Switzerland	1.00%	1,274,719	1,256,523
27	Tippecanoe	0.60%	15,535,833	16,372,835
28	Vanderburgh	1.00%	<u>34,211,339</u>	<u>34,805,313</u>
	TOTAL		\$ 493,012,380	\$524,009,549

FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 3220-110200 through 119400

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. Effective 1/1/2004, this includes food or beverages sold in a heated state or heated by seller. The tax also includes foods where two or more food ingredients are combined by seller as single item (with certain exceptions) and food sold with eating utensils provided by seller.

TAX BASE: Gross retail income received by merchant from sale of food and beverage.

RATE: 1% of the sale price.

PROCEDURE: The tax is paid to the Department of State Revenue at the same time as the Sales Tax. Certain counties have the option to collect the food and beverage tax locally.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state Sales Tax liability.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

Unit	Code Cite	Purpose	FY 2006 Revenue
1 Allen Co.	6-9-33	Supplemental Coliseum Improvement Fund*	\$5,256,709
2 Avon, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	550,315
3 Boone Co.	6-9-35	****	341,107
4 Brownsburg, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	354,791
5 Carmel, Hamilton Co.	6-9-35	Property tax levy reduction, or any legal/corporate purpose	899,588
6 Delaware Co.	6-9-21	Civic Center	1,779,751
7 Hamilton Co.	6-9-35	****	2,617,977
8 Hancock Co.	6-9-35	****	475,924
9 Hendricks Co.	6-9-35	****	1,460,018
10 Henry Co.	6-9-25	**	431,458
11 Johnson Co.	6-9-35	****	712,566
12 Lebanon, Boone Co.	6-9-35	Property tax levy reduction, or any legal/corporate purpose	146,577
13 Madison Co.	6-9-26	***	1,441,205
14 Marion Co.	6-9-12 6-9-35	Capital Improvements Stadium & Convention Center Improvement	32,356,060
15 Martinsville, Morgan Co.	6-9-27	Renovation of City Hall, Police, Fire, Sewer and Water Drainage Facil.	232,191
16 Mooresville, Morgan Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	323,226
17 Nashville, Brown Co.	6-9-24	Public Parking and Restrooms	127,802
18 Noblesville, Hamilton Co.	6-9-35	Property tax levy reduction, or any legal/corporate purpose	526,732

Unit	Code Cite	Purpose	FY 2006 Revenue
19 Plainfield, Hendricks Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	601,711
20 Shelby Co.	6-9-35	****	318,113
21 Shipshewana, LaGrange Co.	6-9-27	Sewer, Park, Water, and Drainage Facilities	96,132
22 Vanderburgh Co.	6-9-20	Airport Terminal*****	3,596,939
23 Westfield, Hamilton Co.	6-9-35	Property tax levy reduction, or any legal/corporate purpose	275,083
24 Zionsville, Boone Co.	6-9-35	Property tax levy reduction, or any legal/corporate purpose	56,828
TOTAL			\$54,978,803

*Supplemental Coliseum Improvement Fund (SCIF) began receiving revenue in August 2000, replacing the Coliseum Expansion Fund (CEF).

**Revenue may be used for various economic development and tourism projects. Current law provides that the tax council will be abolished Jan. 1, 2016.

***Anderson Economic Development Fund, juvenile detention center, and county general fund for economic development.

****50% of revenue collections are transferred to Marion County Capital Improvement Board (MCCIB) to construct the new Marion County stadium and expand/improve the

Indiana Convention Center. If total collections transferred to MCCIB were to reach \$5 M in a given year, any revenue transferred to the MCCIB in excess of the \$5 M would be returned to the counties. The remaining 50% of collections are retained by a county for the county's budget, to reduce the county's property tax levy, or for any legal or corporate purpose which may include bond, lease, or obligations entered. Upon retirement of debt incurred by the MCCIB for the stadium and convention center, the county retains 100% of revenue collected until repeal of the tax.

*****Vanderburgh County is allowed to finance improvements to the county auditorium or an auditorium renovation resulting in a new convention center and related parking facilities after all previously issued airport bonds have been paid in full.

DISTRIBUTION: Revenue from the tax is paid monthly by the State Treasurer to the unit upon warrants issued by the State Auditor.

INNKEEPER'S TAX

IC 6-9

ACCT. NO. 3220-100000

TAXPAYERS: Guests at hotels, motels, etc.

TAX BASE: Gross income derived from lodging income.

RATE: Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in Allen, Marion, St. Joseph, and Vanderburgh Counties is 6%. Marion County rate will increase to 9% in FY 2006.

PROCEDURE: For counties not collecting and administering the tax locally, the tax is remitted to the Department of State Revenue at the same time as Sales Tax.

ADMINISTRATION: County Treasurer; County Auditor; Sales Tax Division, Department of State Revenue

REVENUE & DISTRIBUTION: See following table.

INNKEEPER'S TAX

FY 2006

County	Code Cite	Rate	Eff. Date	Use	Collections
1 Allen -- 1,2	6-9-9-3	0.06	01/01/72	Capital Improvement Fund	3,303,452
2 Bartholomew	6-9-18-3	0.05	03/01/89	Convention, Visitor, and Tourism Promotion Fund	1,085,714
3 Boone	6-9-18-3	0.05	11/01/93	Convention, Visitor, and Tourism Promotion Fund	212,574
4 Brown	6-9-14-6	0.05	01/01/84	Convention, Visitor, and Tourism Promotion Fund	523,845
5 Cass	6-9-18-3	0.035	02/01/04	Convention, Visitor, and Tourism Promotion Fund	65,483
6 Clark -- 1	6-9-3-4	0.04	08/01/84	75% Conv./Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	832,420
7 Crawford	6-9-18-3	0.05	07/01/94	Convention, Visitor, and Tourism Promotion Fund	50,927
8 Daviess	6-9-18-3	0.05	07/01/88	Convention, Visitor, and Tourism Promotion Fund	150,080
9 Dearborn	6-9-18-3	0.05	4/18/95	Convention, Visitor, and Tourism Promotion Fund	436,119
10 Decatur	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	106,962
11 DeKalb	6-9-18-3	0.05	07/01/99	Convention, Recreation, and Visitor Promotion Fund	248,383
12 Delaware	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	427,118
13 Dubois	6-9-18-3	0.05	01/01/92	Convention, Visitor, and Tourism Promotion Fund	298,199
14 Elkhart	6-9-19-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	1,201,480
15 Fayette	6-9-16-3	0.05	11/12/02	Convention, Visitor, and Tourism Promotion Fund	35,251
16 Floyd -- 1	6-9-3-4	0.04	11/12/02	75% Conv./Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	186,449
17 Franklin	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	82,215
18 Fulton	6-9-18-3	0.03	05/23/00	Convention, Visitor, and Tourism Promotion Fund	37,687
19 Gibson	6-9-18-3	0.05	07/01/97	Convention, Visitor, and Tourism Promotion Fund	192,321
20 Grant	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	310,685

FY 2006

County	Code	Cite	Rate	Eff. Date	Use	Collections
21 Hamilton	6-9-18-3		0.03	07/01/89	Convention, Visitor, and Tourism Promotion Fund	1,348,042
22 Hancock	6-9-18-3		0.04	01/1/02	Convention, Visitor, and Tourism Promotion Fund	170,272
23 Harrison -- 1	6-9-18-3		0.04	12/01/86	Convention, Visitor, and Tourism Promotion Fund	406,933
24 Hendricks	6-9-18-3		0.05	01/01/98	Convention, Visitor, and Tourism Promotion Fund	1,030,751
25 Henry	6-9-18-3		0.05	06/01/89	Convention, Visitor, and Tourism Promotion Fund	94,499
26 Howard	6-9-16-6		0.05	07/01/81	Convention and Visitor Promotion Fund	449,733
27 Huntington	6-9-18-3		0.05	01/01/94	Convention, Visitor, and Tourism Promotion Fund	141,871
28 Jackson -- 3	6-9-32-3		0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	273,445
29 Jay	6-9-18-3		0.05	01/01/01	Convention, Recreation, and Visitor Promotion Fund	44,607
30 Jefferson -- 1	6-9-15-6		0.05	07/01/81	Convention and Tourism Fund	230,413
31 Jennings	6-9-18-3		0.05	01/01/95	Convention, Visitor, and Tourism Promotion Fund	34,227
32 Knox	6-9-18-3		0.05	08/01/93	Convention, Visitor, and Tourism Promotion Fund	193,382
33 Kosciusko	6-9-18-3		0.05	01/01/87	Convention, Visitor, and Tourism Promotion Fund	313,884
34 LaGrange	6-9-18-3		0.05	07/01/93	Convention, Visitor, and Tourism Promotion Fund	361,345
35 Lake	6-9-2-1		0.05	07/29/75	35% Convention; Tourism & Visitor Promotion Fund; 44.33% I.U.-Northwest; 9% Cities & Towns; 9% P.U.- Calumet; 2.67% Gary & Hammond convention facilities -- 4	2,294,916
36 Laporte	6-9-6-6		0.05	01/01/79	Convention, Tourism, and Recreation Fund	691,951
37 Lawrence	6-9-18-3		0.05	11/19/91	Convention, Visitor, and Tourism Promotion Fund	218,809
38 Madison	6-9-17-3		0.05	07/01/82	Convention, Visitor, and Tourism Promotion Fund	384,163
39 Marion -- 1	6-9-8-3		0.09	01/01/76	Capital Improvement Fund	31,028,887

County	Code Cite	Rate	Eff. Date	Use	Collections
40 Marshall	6-9-18-3	0.03	04/01/91	Convention, Visitor, and Tourism Promotion Fund	186,791
41 Monroe	6-9-4-6	0.05	07/01/82	Innkeepers Tax Fund -- 5	1,420,841
42 Montgomery	6-9-18-3	0.03	06/01/86	Convention, Visitor, and Tourism Promotion Fund	151,645
43 Noble	6-9-18-3	0.05	02/04/02	Convention, Recreation, and Visitor Promotion Fund	101,739
44 Ohio	6-9-18-3	0.05	08/01/96	Convention, Visitor, and Tourism Promotion Fund	94,537
45 Orange	6-9-18-3	0.02	01/01/99	Convention, Visitor, and Tourism Promotion Fund	99,287
46 Parke	6-9-18-3	0.05	08/01/92	Convention, Visitor, and Tourism Promotion Fund	147,045
47 Perry	6-9-18-3	0.05	09/01/95	Convention, Visitor, and Tourism Promotion Fund	157,746
48 Porter	6-9-18-3	0.05	01/01/86	Convention, Visitor, and Tourism Promotion Fund	851,084
49 Putnam	6-9-18-3	0.05	09/01/89	Convention, Visitor, and Tourism Promotion Fund	217,233
50 Ripley	6-9-18-3	0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	29,948
51 St. Joseph	6-9-1-5	0.06	01/01/73	Convention and Exhibition Center Fund	3,120,633
52 Scott -- 1	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	198,282
53 Shelby -- 1	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	143,073
54 Spencer -- 1	6-9-18-3	0.04	06/01/94	Convention, Visitor, and Tourism Promotion Fund	144,002
55 Steuben	6-9-18-3	0.05	06/01/94	Convention, Visitor, and Tourism Promotion Fund	379,963
56 Sullivan	6-9-18-3	0.02	01/01/94	Convention, Visitor, and Tourism Promotion Fund	5,731
57 Switzerland	6-9-18-3	0.05	01/01/92	Convention, Visitor, and Tourism Promotion Fund	393,428
58 Tippecanoe	6-9-7-6	0.05	09/01/86	Innkeepers Tax Fund -- 6	1,525,602
59 Vanderburgh	6-9-2.5-6	0.06	07/01/83	41.7% C&V Prom. Fund; 25% Tour. Cap. Imp. Fund; 33.3% Conv.	2,340,453

County	Code Cite	Rate	Eff. Date	Use	FY 2006 Collections
60 Vermillion	6-9-18-3	0.05	06/01/96	Convention, Visitor, and Tourism Promotion Fund	9,023
61 Vigo	6-9-11-6	0.05	08/01/80	Convention and Visitor Promotion Fund	999,867
62 Wabash	6-9-18-3	0.05	01/01/93	Convention, Visitor, and Tourism Promotion Fund	81,431
63 Washington	6-9-18-3	0.04	09/01/02	Convention, Visitor, and Tourism Promotion Fund	7,861
64 Wayne	6-9-10-6	0.05	07/01/80	Convention and Tourism Fund	445,656
65 White	6-9-10.5-6	0.03	07/01/97	Lake Enhancement Fund	159,214
TOTAL					\$62,911,609

1 - Remitted to the Department of State Revenue; all others are collected locally.

2 - In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism.

3 - Up to 25% of revenue may be used to promote and encourage industrial and economic development.

4 - Revenue that exceeds \$1.2 M each year shall be distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest for medical education programs; and 5% to I.U.-Northwest for allied health education programs.

5 - For the service of county-issued bonds and debt of the Convention and Visitor Commission.

6 - 50% promotion of conventions, trade shows, visitors, or special events; 37.5% DNR development projects on Wabash River; 12.5% Lafayette CDC, West Lafayette CDC for tourism, recreation, economic development, and Prophetstown State Park land lease.

PROPERTY TAXES

DEFINITION OF PROPERTY TAX TERMS

Abstract Assessed Value: The actual value used to create tax bills. Changes to assessments after AV is certified can cause Abstract AV to differ from Certified AV.

Abstract Levy: The product of the Abstract Assessed Value multiplied by the tax rate.

Assessed Valuation: Before 2002, Assessed Value was equal to 33-1/3% of the true tax value of property. Currently, Assessed Value equals 100% of true tax value.

Budget (or Certified) Levy: The Property Tax Levy that is certified by the DLGF at the time the unit's budget is approved.

Certified Assessed Value: The Assessed Value certified by the county auditor for use in preparing budgets and calculating tax rates.

County Abstract: The document used by the county auditor to record assessed values, deductions, exemptions, and taxes charged based on actual property tax billings. The Auditor of State uses the abstract for settlement with the county.

Homestead Credit: A credit against a taxpayer's net property tax liability on qualifying funds that reduces the amount of tax owed for the principal owner-occupied residence. The credit is 28% for 2006 and 20% for all other years.

NOTE: The minimum expenditure for PTRC and Homestead Credit is equal to the total amount spent in CY 2002 plus the amount of revenue generated by one percentage point of sales tax in the current year. The total appropriation for PTRC and Homestead Credits in FY 2006 and FY 2007 is \$2,028.5 M in each year. All PTRC and Homestead Credit percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation.

Levy: The total amount of income expected to be raised from property taxes by a governmental unit.

Personal Property: Tangible property not permanently affixed to and a part of real estate. Includes business depreciable property, business inventory, and individual personal property such as mobile homes and recreational vehicles.

Property Tax Replacement Fund: Money deposited into this fund comes from 50% of the Sales Tax receipts and 14% of receipts from the Individual Adjusted Gross Income Tax. Revenue is used to fund a portion of school expenses, and to reduce property tax liabilities through payment of the Property Tax Replacement Credit and the Homestead Credit.

Real Property: Land and improvements considered permanent fixtures. Gaming riverboats are also assessed as real property.

State Property Tax Replacement Credits: Each taxing unit receives from the state 20% of its operating tax levies attributable to real property and non-business personal property to be used to decrease property taxes. The amount of relief is indicated on the taxpayer's property tax bill. The 20% credit does not apply to debt incurred after 1984, school capital projects funds, cumulative building funds, or excessive levies established after 1983. It also does not apply to some excessive levies established in 1983. Beginning with taxes paid in CY 2003, the state funds an additional PTRC that is equal to 60% of the school general fund gross levy attributable to all property types.

NOTE: The minimum expenditure for PTRC and Homestead Credit is equal to the total amount spent in CY 2002 plus the amount of revenue generated by one percentage point of sales tax in the current year. The total appropriation for PTRC and Homestead Credits in FY 2006 and FY 2007 is \$2,028.5 M in each year. All PTRC and Homestead Credit percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation.

Tax Base: The total net assessed valuation of real and personal property.

Tax Rate: Expressed as a dollar rate per \$100 of Assessed Value (i.e., \$1.50 per \$100 AV).

Tax Rate = Budget Levy/Certified AV x 100.

True Tax Value: The term used in determining the assessed valuation of property. The rules of the Department of Local Government Finance are the basis for determining true tax value.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other personal and real property, March 1.

TAX BASE: The property tax is imposed on real property and on certain types of personal property. Personal property subject to assessment includes the following: nursery stock severed from the ground; florists' stocks of growing crops ready for sale as potted plants; advertising devices, such as billboards, located on real property not owned by the owner of the devices; motor vehicles not subject to the Motor Vehicle Excise Tax or the Commercial Motor Vehicle Excise Tax; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; equipment or machine foundations not supporting a building; and all other tangible personal property held for sale in the ordinary course of a trade; held, used, or consumed in connection with the production of income; or held as an investment.

EXEMPTIONS: Property owned by the following entities may be partially or totally exempt: government; corporations organized to perpetuate the memory of soldiers and sailors; not-for-profit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; YMCA; YWCA; Salvation Army; K of C; YMHA; Boy Scouts; Girl Scouts; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; certain veterans' organizations; county or district agricultural associations; and cemetery corporations, firms, or associations.

Additional exemptions include: real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; inventory located within an enterprise zone; certain inventory stored in a warehouse pending shipment out of state (even if repackaging of the product takes place in Indiana); inventory ready for out-of-state shipment, except for final packaging if packaging is not practical until receipt of a final customer order; certain inventory shipped into Indiana by a nonresident and stored in a warehouse pending shipment within Indiana; raw materials and work-in-process inventory that will be incorporated into goods that will be shipped out of state; imports and exports stored in a foreign

trade zone; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanitorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; property acquired by a nonprofit organization for renovating or erecting a single family residence that will be given away or sold in a charitable manner. In addition, qualified wildlife habitat or riparian land is assessed at \$1 per acre. Land classified as a filter strip is assessed at \$1 per acre.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability. The following credits are state-funded:

NOTE: The minimum expenditure for PTRC and Homestead Credit is equal to the total amount spent in CY 2002 plus the amount of revenue generated by one percentage point of sales tax in the current year. The total appropriation for PTRC and Homestead Credits in FY 2006 and FY 2007 is \$2,028.5 M in each year. All PTRC and Homestead Credit percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation.

2% Circuit Breaker Credit: Taxpayers who own certain types of property are entitled to a credit if the net tax due on the property exceeds 2% of gross assessed value. The credit is equal to the excess tax over 2% of AV. Qualifying property is as follows:

2007: Available only in Lake County. Includes all residential property (homesteads, rentals, and apartments). The Lake County Council may take action to limit the credit to homesteads in 2007.

2008 and 2009: The credit applies to all residential property in all counties.

2010 and later: The credit applies to all real and personal property in all counties.

This credit reduces the property tax collected and distributed to the civil taxing units and school corporations that provide service to the property receiving the credit.

State Property Tax Replacement Credit: This credit equals 20% of qualifying levies on real property and non-business personal property. Beginning in 2003, the state also pays a PTRC equal to 60% of the gross school general fund levy.

Payments:	CY 2002	\$912,700,017
	CY 2003	\$1,660,099,000
	CY 2004	\$1,715,860,574
	CY 2005	\$1,735,844,791
	CY 2006*	\$1,810,755,000

*2006 credits are estimates based on actual data from 91 counties and estimates for Brown County. This number will be updated in the next edition of this book.

State Homestead Credit: Beginning in 2003, the Homestead Credit is equal to 20% of the net levy on qualifying funds. For 2006 only, the credit was raised to 28%.

			<u>Credit %</u>
Payments:	CY 2002	\$209,016,960	10% gross
	CY 2003	\$209,565,533	20% net
	CY 2004	\$228,845,262	20% net
	CY2005	\$235,162,785	20% net
	CY 2006*	\$362,977,000	28% net

*2006 credits are estimates based on actual data from 91 counties and estimates for Brown County. This number will be updated in the next edition of this book.

Counties that adopt the County Option Income Tax (COIT) may provide up to 8% in additional homestead credits paid from COIT revenues. The 8% maximum rate is adjustable to negate the effects of using only operating funds as a base for calculation.

In addition, counties may provide additional homestead credits to offset the shift to homeowners from the 100% deduction for inventory. These credits are funded from the County Economic Development Income Tax (CEDIT).

DEDUCTIONS: A property tax deduction reduces the taxable assessed value of property, resulting in the net AV amount. Property tax deductions are described in the table following this section.

CURRENT PROPERTY TAX CONTROLS: Beginning in CY 2006, a local taxing unit's maximum permissible tax levy is equal to the previous year's maximum levy minus one-half of any unused levy authority, then increased by the six-year average growth in Indiana nonfarm personal income. A unit may appeal this amount if its assessed value growth exceeds the statewide AV growth by at least 2%. Units may also file other petitions with the Department

of Local Government Finance for increases in maximum levies. Under IC 6-1.1-18.5-13, -13.6, and -16, the Department may grant permission for a civil taxing unit to increase its levy in excess of limitations for any of the following types of relief:

1. Costs resulting from annexation.
2. Costs of operating a new court.
3. Growth factor relief (explained above).
4. Costs of furnishing volunteer fire protection.
5. Public safety pension payments.
6. To increase township assistance tax rates to \$0.0167 per \$100 AV.
7. Public transportation.
8. Costs of hazardous waste removal in Tippecanoe County, Lafayette, West Lafayette, Connersville, and Columbia City.
9. Costs of expansion and operation of a jail or juvenile detention center in Howard County, in a county under a federal court order, or if the facility fails to meet construction and operation standards.
10. To increase a township's fire protection tax rate to pay a fair amount to a provider municipality.
11. Township fire protection for townships that borrow funds for three consecutive years.
12. To make permanent the annual PTRC reallocation appeals in the city of Goshen.
13. Cost of purchasing, expanding, or upgrading a voting system.
14. Property tax shortfalls due to the use of erroneous assessed valuation figures in setting tax rates.

The DLGF may grant permission to a school corporation to raise its levy in excess of limitations for the following types of relief:

1. Operating cost of a new facility (IC 6-1.1-19-4.4)
2. Emergency financial relief (IC 6-1.1-19-4.5(b))
3. Property Tax Levy Shortfall (IC 6-1.1-19-4.7)
4. Referendums (IC 6-1.1-19-4.5)
5. Transportation Operational Increase (IC 6-1.1-19-5.4)
6. Transfer Tuition (IC 6-1.1-19-5.1)

PROCEDURE: Property tax payments are based on net AV and tax rates. Township and county officials determine the AV of personal property annually and real property periodically. New improvements

are assessed in the year they are made. Annual adjustments to real property values are scheduled to begin with the 2006 pay 2007 tax year. The next general reassessment of real property is scheduled for the 2011 pay 2012 tax year.

The Department of Local Government Finance reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than \$25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Indiana Board of Tax Review reviews assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance;
Indiana Board of Tax Review

DISTRIBUTION: Civil taxing units and schools.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.
1.	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes	Up to \$3,000 per person or couple. 2006 total = \$3,269.7 M AV	1/2 of assessed value or mortgage balance.	6/10 3/1 - MH*
2.	65 or over IC 6-1.1-12-9	Real property or mobile home residence of persons 65 and over or their surviving spouses.	\$12,480, up to 1/2 of assessed value 2006 total = \$1,407.4 M AV	\$25,000 maximum combined adjusted gross income and \$144,000 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions.	6/10 3/31 MH*
3.	Blind or disabled IC 6-1.1-12-11	Real property or mobile home residence of eligible person**	\$12,480 2006 Total = \$486.7 M AV	\$17,000 maximum taxable gross income.	6/10 3/1 - MH*
4.	Partially disabled veteran - service connected IC 6-1.1-12-13	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	\$24,960 See Veteran Group Total^	Wartime service, honorable discharge, and at least 10% service-connected disability.	6/10 3/1 - MH*
5.	Disabled veteran IC 6-1.1-12-14	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	\$12,480 See Veteran Group Total^	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of \$113,000.	6/10 3/1 - MH*
6.	Survivor of W.W. I veteran IC 6-1.1-12-16	Real or personal property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918. Excess deduction may be used as a credit against vehicle excise tax.	\$18,720 See Veteran Group Total^	Honorable discharge. May not receive partially disabled veteran deduction.	6/10 3/1 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
7.	W.W. I veteran IC 6-1.1-12-17.4	Residential real property. Excess deduction may be used as a credit against vehicle excise tax.	\$18,720	\$163,000 maximum assessed value.	6/10 3/1 - MH*
8.	Homestead Standard Deduction IC 6-1.1-12-37	Automatic for those who receive the Homestead Credit	\$35,000 \$45,000 in 2007 only. 2006 Total = \$50,918.5 M AV	Deduction may not exceed 1/2 of assessed value.	Apply for Homestead Credit 6/10 3/1 - MH*
9.	Rehabilitation deduction IC 6-1.1-12-18	Residential real property	Actual increase in assessed value; not to exceed \$18,720 per unit rehabilitated See Real ERA Group Total ^{AA}	Deduction available for 5 years and limits on pre-rehabilitation assessed value.	6/10
10.	Rehabilitation deduction IC 6-1.1-12-22	Buildings and structures 50 or more years old if the owner paid at least \$10,000 for the rehabilitation.	50% of the increased assessed value, not to exceed \$124,800 for a single-family dwelling or \$300,000 for other property See Real ERA Group Total ^{AA}	Deduction available for 5 years and may not get both rehabilitation deductions for same improvements.	6/10
11.	Solar energy deduction IC 6-1.1-12-26	Real property or mobile home equipped with solar energy heating or cooling system	Assessed value of the system See Energy Group Total ^{AA}	None	5/10 3/31 - MH*
12.	Wind-powered devices IC 6-1.1-12-29	Real property or mobile home equipped with wind power equipment designed to provide mechanical energy or produce electricity	Assessed value of the system See Energy Group Total ^{AA}	None	6/11 3/31 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.
13.	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or charcoal.	95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted) See Energy Group Total ^{1,11}	None	6/11 3/31 - MH*
14.	Hydro-electric Power Device IC 6-1.1-12-33	Real property or mobile home equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.	Assessed value of the system. See Energy Group Total ^{1,11}	Systems installed after December 31, 1981.	6/11 3/31 - MH*
15.	Geothermal Energy IC 6-1.1-12-34	Real property or mobile home equipped with geothermal heating, cooling, hot water, or electricity production.	Assessed value of the system. See Energy Group Total ^{1,11}	Systems installed after December 31, 1981.	6/11 3/31 - MH*
16.	Fertilizer Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer storage rules adopted by the State Chemist under IC 15-3-3.5-11.	Assessed value of the improvements. 2006 Total = \$15.5 M AV	None	6/11 3/31 - MH*
17.	Coal Combustion Product IC 6-1.1-12-34.5	Building designed and constructed to use qualified materials throughout the building.	5% of the building's AV. See Energy Group Total ^{1,11}	Deduction available for 3 years. Qualified materials must consist of at least 60% coal combustion products by weight.	6/11 3/31 MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
18a.	Economic Revitalization Area deduction (abatement) for Real Property IC 6-1-1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; 3, 6, or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table for deduction percentage.	Deduction available in an area designated as an Economic Revitalization area.	5/9
See Real ERA Group Total ^{MM}					
Duration of Deduction-----					
<u>Year</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
1st	100%	100%	100%	100%	100%
2nd	0%	50%	66%	75%	88%
3rd	0%	33%	50%	66%	77%
4th	0%	0%	25%	40%	55%
5th	0%	0%	0%	20%	33%
6th	0%	0%	17%	29%	44%
7th	0%	0%	0%	14%	25%
8th	0%	0%	0%	0%	13%
9th	0%	0%	0%	0%	11%
10th	0%	0%	0%	0%	10%
11th	0%	0%	0%	0%	5%
					0%

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
18b.	Economic Revitalization Area deduction (abatement) for real property in a residentially distressed area. IC 6-1-1-12.1-4.1	Same as above.	Lesser of: a) The assessed value of the improvements, or b) \$74,880 for 1-family dwelling; \$106,080 for 2-family dwelling; \$156,000 for 3-unit multifamily dwelling; \$199,680 for 4-unit multifamily dwelling. See Real ERA Group Total ^{^^}	Deduction is available for 5 years.	5/9

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.																																																																																																																																				
19.	Economic Revitalization area deduction (abatement) for personal property. IC 6-1.1-12.1-4.5	New manufacturing equipment. Also includes resource recovery equipment installed 3/2/93-3/1/96, new research and development equipment installed after 6/30/2000, and new logistical distribution and information technology equipment installed after 6/30/2004.	The local designating body determines the length of the deduction; 5 or 10 years for areas designated before 7/1/2000, or 1-10 years for areas designated after 6/30/2000. See table below for deduction percentage. 2006 total = \$4,328 M AV	The equipment must be used in direct production, processing or finishing of tangible personal property, for the disposal of solid or hazardous waste by converting it into energy or useful products, or for storage or distribution.	Filed with Personal Property Return																																																																																																																																				
			Duration of Deduction----- <table border="1"> <thead> <tr> <th>Year</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> </tr> </thead> <tbody> <tr> <td>1st</td> <td>100%</td> </tr> <tr> <td>2nd</td> <td>0%</td> <td>50%</td> <td>66%</td> <td>75%</td> <td>80%</td> <td>85%</td> <td>85%</td> <td>88%</td> <td>88%</td> <td>90%</td> </tr> <tr> <td>3rd</td> <td>0%</td> <td>33%</td> <td>50%</td> <td>50%</td> <td>60%</td> <td>66%</td> <td>71%</td> <td>75%</td> <td>77%</td> <td>80%</td> </tr> <tr> <td>4th</td> <td>0%</td> <td>0%</td> <td>25%</td> <td>40%</td> <td>40%</td> <td>50%</td> <td>57%</td> <td>63%</td> <td>66%</td> <td>70%</td> </tr> <tr> <td>5th</td> <td>0%</td> <td>0%</td> <td>20%</td> <td>34%</td> <td>34%</td> <td>43%</td> <td>43%</td> <td>50%</td> <td>55%</td> <td>60%</td> </tr> <tr> <td>6th</td> <td>0%</td> <td>0%</td> <td>25%</td> <td>29%</td> <td>29%</td> <td>38%</td> <td>38%</td> <td>44%</td> <td>44%</td> <td>50%</td> </tr> <tr> <td>7th</td> <td>0%</td> <td>0%</td> <td>14%</td> <td>25%</td> <td>25%</td> <td>33%</td> <td>33%</td> <td>40%</td> <td>40%</td> <td>40%</td> </tr> <tr> <td>8th</td> <td>0%</td> <td>0%</td> <td>13%</td> <td>22%</td> <td>22%</td> <td>30%</td> <td>30%</td> <td>30%</td> <td>30%</td> <td>30%</td> </tr> <tr> <td>9th</td> <td>0%</td> <td>0%</td> <td>11%</td> <td>20%</td> <td>20%</td> <td>20%</td> <td>20%</td> <td>20%</td> <td>20%</td> <td>20%</td> </tr> <tr> <td>10th</td> <td>0%</td> </tr> <tr> <td>11th</td> <td>0%</td> </tr> </tbody> </table>	Year	1	2	3	4	5	6	7	8	9	10	1st	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	2nd	0%	50%	66%	75%	80%	85%	85%	88%	88%	90%	3rd	0%	33%	50%	50%	60%	66%	71%	75%	77%	80%	4th	0%	0%	25%	40%	40%	50%	57%	63%	66%	70%	5th	0%	0%	20%	34%	34%	43%	43%	50%	55%	60%	6th	0%	0%	25%	29%	29%	38%	38%	44%	44%	50%	7th	0%	0%	14%	25%	25%	33%	33%	40%	40%	40%	8th	0%	0%	13%	22%	22%	30%	30%	30%	30%	30%	9th	0%	0%	11%	20%	20%	20%	20%	20%	20%	20%	10th	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	11th	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
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20.	Statewide Inventory Deduction IC 6-1.1-12-42	All business inventory in the state	100% of the inventory's AV	Automatic for assessment years beginning in 2006.	N/A																																																																																																																																				

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.
21.	Investment Deduction for Real Property IC 6-1.1-12.4-2	Improvements made to real property due to development, redevelopment, or rehabilitation if the investment creates or retains employment. Available for property first assessed from 3/1/06-3/1/09.	Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0% 2006 Total = 0	Each property owner is limited to \$2 M in real property investment deductions. Taxpayers may not receive any other deduction on property for which they claim this deduction.	5/10
22.	Investment Deduction for Personal Property IC 5-1.1-12.4-3	Personal property purchased 3/2/05-3/1/09 and first assessed from 3/1/06-3/1/09. Property must not have previously been used by its owner in Indiana. Purchase of the property must result in created or retained employment.	Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0% 2006 Total = 0	May not be claimed in a TIF area. Each property owner is limited to \$2 M in personal property investment deductions. Taxpayers may not receive any other deduction on property for which they claim this deduction. May not be claimed in a TIF area.	Claim on personal property return.

*MH = Mobile Home

**Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.

^Veterans Group 2006 Total = \$884.5 M AV

^^Real ERA Group 2006 Total = \$2,425.5 M AV

^^^Energy Group 2006 Total = \$98.6 M AV

Note: This is the complete table with data from all 92 counties, updated from the FY2005 handbook edition.
 2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead* Credit	Net Levy	
Adams	\$1,266,465,290	\$31,233,405	\$8,337,657	\$22,895,748	\$938,745	\$21,957,004	
Allen	14,211,493,429	392,001,970	90,388,051	301,613,919	12,367,260	289,246,659	
Bartholomew	3,487,053,250	89,412,947	24,926,379	64,486,568	3,405,558	61,081,010	
Benton	596,207,255	11,765,977	3,808,887	7,957,090	283,996	7,673,094	
Blackford	443,684,015	13,869,250	3,178,402	10,690,848	350,009	10,340,839	
Boone	2,900,216,145	60,576,891	12,103,090	48,473,801	1,557,282	46,916,519	
Brown	1,080,136,725	13,101,727	3,811,369	9,290,358	378,311	8,912,047	
Carroll	990,698,043	19,785,786	5,687,967	14,097,819	612,047	13,485,772	
Cass	1,311,056,180	40,426,373	9,725,191	30,701,182	1,055,072	29,646,110	
Clark	3,497,517,360	87,813,407	25,208,525	62,604,882	3,681,065	58,923,817	
Clay	908,381,066	18,648,431	5,627,114	13,021,317	688,126	12,333,191	
Clinton	1,427,757,341	31,612,678	7,816,362	23,796,316	888,980	22,907,336	
Crawford	244,396,975	7,363,955	1,828,480	5,535,476	182,683	5,352,793	
Davies	1,017,351,837	26,097,546	6,747,205	19,350,341	692,433	18,657,908	
Dearborn	2,009,354,826	50,253,419	12,373,007	37,880,412	1,512,413	36,367,999	
Decatur	1,216,990,520	24,486,169	6,855,882	17,630,287	630,280	17,000,007	
DeKalb	1,923,150,311	45,212,436	11,306,598	33,905,838	1,247,476	32,658,362	
Delaware	3,721,629,870	127,579,097	30,552,381	97,026,716	4,102,144	92,924,572	
Dubois	1,937,226,410	45,310,903	12,191,357	33,119,546	1,199,685	31,919,861	

2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies

Pay 2004 County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Elkhart	8,350,945,050	225,289,868	55,488,212	169,801,656	6,440,995	163,360,661
Fayette	858,267,571	25,477,483	7,010,863	18,466,620	936,737	17,529,883
Floyd	2,708,669,669	61,521,463	18,136,993	43,384,470	2,992,427	40,392,043
Fountain	702,458,771	13,636,395	4,271,938	9,364,457	348,844	9,015,613
Franklin	896,666,987	15,737,726	4,619,654	11,118,072	584,913	10,533,159
Fulton	827,734,072	19,625,633	5,384,303	14,241,330	524,331	13,717,000
Gibson	1,498,798,794	37,498,472	10,174,887	27,323,585	1,001,852	26,321,734
Grant	2,277,345,579	66,540,074	17,537,816	49,002,258	1,927,167	47,075,091
Greene	879,652,467	22,798,095	5,998,403	16,799,692	553,483	16,246,209
Hamilton	15,622,974,479	319,559,083	71,125,646	248,433,437	10,598,914	237,834,524
Hancock	2,851,509,330	57,674,021	14,502,474	43,171,547	2,446,112	40,725,434
Harrison	1,372,628,455	25,490,051	7,312,563	18,177,488	753,816	17,423,672
Hendricks	6,040,415,580	137,450,103	27,390,652	110,059,451	4,376,283	105,683,168
Henry	1,724,934,200	44,866,287	10,273,577	34,592,710	1,507,770	33,084,940
Howard	4,247,302,060	101,916,826	29,114,894	72,801,932	2,422,493	70,379,439
Huntington	1,452,910,550	38,416,619	9,676,277	28,740,342	1,407,874	27,332,468
Jackson	2,019,367,000	39,995,287	11,742,937	28,252,350	840,583	27,411,766
Jasper	1,855,030,255	34,185,329	10,468,885	23,716,444	773,298	22,943,146
Jay	785,046,275	20,195,982	5,819,814	14,376,168	561,959	13,814,209
Jefferson	1,082,051,250	30,290,993	7,447,363	22,843,630	916,660	21,926,969

2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead* Credit	Net Levy	
Jennings	883,758,810	19,763,128	5,111,179	14,651,949	598,385	14,053,565	
Johnson	5,776,156,130	128,988,216	29,829,848	99,158,368	4,098,237	95,060,131	
Knox	1,378,654,110	35,045,518	8,887,378	26,158,140	1,055,395	25,102,745	
Kosciusko	4,621,613,960	77,839,233	21,999,604	55,839,629	1,689,162	54,150,467	
LaGrange	1,616,198,946	28,979,373	8,365,933	20,613,440	697,341	19,916,099	
Lake	18,605,864,891	839,494,452	159,294,569	680,199,883	30,981,740	649,218,143	
LaPorte	4,630,707,367	125,551,412	31,792,550	93,758,862	4,700,151	89,058,711	
Lawrence	1,308,342,618	36,275,971	8,923,713	27,352,258	1,276,137	26,076,120	
Madison	4,091,346,767	120,850,970	28,649,527	92,201,443	4,625,040	87,576,403	
Marion	39,498,980,565	1,188,591,918	276,682,604	911,909,314	38,163,275	873,746,039	
Marshall	2,229,507,365	48,072,441	12,967,256	35,105,185	1,381,403	33,723,782	
Martin	318,031,377	7,318,628	2,000,339	5,318,289	186,335	5,131,954	
Miami	1,035,896,779	27,351,332	7,946,788	19,404,544	897,892	18,506,652	
Monroe	4,819,193,574	111,061,390	28,184,017	82,877,373	3,758,311	79,119,062	
Montgomery	1,975,522,186	48,509,533	10,645,769	37,863,764	766,893	37,096,871	
Morgan	2,780,724,095	48,938,562	14,281,119	34,657,443	1,909,084	32,748,359	
Newton	732,347,363	16,798,490	4,602,745	12,195,745	451,554	11,744,191	
Noble	2,037,889,704	41,937,998	11,119,896	30,818,102	1,113,457	29,704,645	
Ohio	238,565,940	3,636,838	1,410,323	2,226,515	145,861	2,080,654	
Orange	602,365,306	12,272,311	4,056,256	8,216,056	319,308	7,896,747	

2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies

Pay 2004	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
Owen	654,187,225	14,421,673	3,322,196	11,099,477	340,883	10,758,594
Parke	612,164,654	12,365,244	3,565,575	8,799,669	362,551	8,437,118
Perry	534,761,430	15,126,466	3,928,174	11,198,292	441,980	10,756,312
Pike	662,939,795	17,821,899	4,354,575	13,467,324	302,220	13,165,104
Porter	7,855,946,758	181,398,644	39,666,692	141,731,952	6,270,018	135,461,934
Posey	1,709,689,112	43,002,933	13,500,278	29,502,655	905,823	28,596,832
Pulaski	658,232,901	15,683,149	4,485,999	11,197,150	347,991	10,849,159
Putnam	1,526,642,006	31,902,227	8,135,839	23,766,388	739,483	23,026,906
Randolph	964,861,882	23,768,383	6,643,418	17,124,965	678,821	16,446,143
Ripley	1,091,206,999	21,271,973	5,861,386	15,410,587	613,078	14,797,508
Rush	804,885,184	18,187,164	5,638,905	12,548,259	553,612	11,994,647
St. Joseph	8,869,647,768	322,686,491	63,429,809	259,256,682	11,931,154	247,325,528
Scott	682,276,250	17,910,776	4,328,879	13,581,897	466,780	13,115,117
Shelby	2,029,229,189	42,962,109	11,901,415	31,060,694	1,144,318	29,916,376
Spencer	1,234,812,336	29,115,196	7,784,519	21,330,677	478,671	20,852,006
Starke	861,173,095	20,480,742	4,930,212	15,550,530	521,987	15,028,543
Steuben	2,674,458,736	43,852,884	11,597,462	32,255,422	907,916	31,347,507
Sullivan	746,434,710	22,101,043	5,203,488	16,897,555	455,941	16,441,615
Switzerland	379,951,858	5,071,707	1,364,032	3,707,675	109,288	3,598,387
Tippecanoe	7,048,609,310	158,404,238	41,106,300	117,297,938	4,047,334	113,250,604

2003 Pay 2004 Certified Budget Assessed Value and Property Tax Levies

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead* Credit	Net Levy	
Tipton	768,895,168	16,475,187	4,521,220	11,953,967	586,036	11,367,931	
Union	297,305,381	8,031,779	1,744,345	6,287,434	185,165	6,102,269	
Vanderburgh	7,334,372,200	195,418,834	49,299,485	146,119,349	6,810,008	139,309,341	
Vermillion	788,754,656	20,576,979	4,856,992	15,719,987	356,989	15,362,997	
Vigo	3,598,749,540	107,441,840	27,003,864	80,437,976	3,714,885	76,723,091	
Wabash	1,304,033,040	31,684,805	9,192,180	22,492,625	1,135,618	21,357,007	
Warren	462,979,109	8,453,849	2,696,305	5,757,544	209,786	5,547,757	
Warrick	2,690,679,410	58,604,064	16,045,311	42,558,753	2,119,994	40,438,759	
Washington	836,639,800	20,486,290	5,213,136	15,273,154	524,136	14,749,018	
Wayne	2,511,855,082	73,973,024	18,659,749	55,313,275	2,625,045	52,688,230	
Wells	1,181,982,927	26,543,818	7,007,052	19,536,766	845,855	18,690,911	
White	1,546,552,076	29,918,751	8,673,867	21,244,884	612,704	20,632,180	
Whitley	1,397,811,060	29,708,897	8,243,028	21,465,869	994,155	20,471,713	
Totals	\$267,749,863,742	\$7,126,848,929	\$1,706,629,152	\$5,420,219,777	\$228,845,262	\$5,191,374,515	

* State Homestead Credit is the abstract or actual credit amount.

Note: This is the complete table with data from all 92 counties, updated from the FY2005 handbook edition.

2003 Pay 2004 Average County Property Tax Rates

Pay 2004 County	Avg. Gross Rate	Avg. Real Prop PTRC%	Avg. Bus. P.P. PTRC %	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg.		Avg.		Avg. Homestead Net Rate**
						Real Prop. Net Rate	Bus. P.P. Net Rate	Real Prop. Net Rate	Bus. P.P. Net Rate	
Adams	2.4662	28.18	16.68	11.36	6.42	1.7713	2.0549	1.4563	1.4563	
Allen	2.7583	24.80	14.55	10.05	6.92	2.0742	2.3569	1.7221	1.7221	
Bartholomew	2.5641	29.97	16.88	13.66	0.00	1.7957	2.1313	1.5505	1.5505	
Benton	1.9735	33.74	20.82	16.31	0.00	1.3076	1.5626	1.0943	1.0943	
Blackford	3.1259	25.43	13.83	11.20	0.00	2.3310	2.6935	2.0699	2.0699	
Boone	2.0887	20.41	15.52	6.00	0.00	1.6624	1.7645	1.5628	1.5628	
Brown	1.2130	29.57	18.18	12.12	0.00	0.8543	0.9925	0.7508	0.7508	
Carroll	1.9972	29.74	17.15	13.23	0.00	1.4032	1.6547	1.2176	1.2176	
Cass	3.0835	25.68	13.74	11.60	14.75	2.2915	2.6598	1.6878	1.6878	
Clark	2.5107	31.75	17.30	15.86	0.00	1.7136	2.0763	1.4418	1.4418	
Clay	2.0529	31.92	18.42	15.58	0.00	1.3977	1.6748	1.1799	1.1799	
Clinton	2.2141	26.21	17.16	12.05	0.00	1.6338	1.8341	1.4369	1.4369	
Crawford	3.0131	27.01	14.75	13.56	0.00	2.1994	2.5688	1.9011	1.9011	
Daviess	2.5652	27.68	16.80	12.55	0.00	1.8551	2.1343	1.6224	1.6224	
Dearborn	2.5010	26.07	15.15	9.67	0.00	1.8490	2.1221	1.6703	1.6703	
Decatur	2.0120	30.50	19.14	12.35	0.00	1.3984	1.6269	1.2257	1.2257	
DeKalb	2.3510	27.84	17.03	11.58	0.00	1.6964	1.9506	1.5001	1.5001	
Delaware	3.4280	26.18	13.36	12.35	0.00	2.5305	2.9702	2.2179	2.2179	
Dubois	2.3390	28.69	19.06	10.02	0.00	1.6679	1.8931	1.5008	1.5008	

2003 Pay 2004 Average County Property Tax Rates

Pay 2004 County	Avg. Gross Rate	Avg. Real Prop PTRC%	Avg. Bus. P.P. PTRC %	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead Net Rate**
Elkhart	2.6978	26.73	14.85	11.52	0.00	1.9766	2.2972	1.7489
Fayette	2.9685	30.55	14.54	15.45	6.68	2.0615	2.5367	1.6053
Floyd	2.2713	31.07	16.46	13.92	6.76	1.5656	1.8974	1.2419
Fountain	1.9412	33.34	19.57	15.08	0.00	1.2941	1.5614	1.0990
Franklin	1.7551	30.25	18.85	12.27	0.00	1.2241	1.4243	1.0740
Fulton	2.3710	28.92	17.43	12.71	16.26	1.6854	1.9578	1.1971
Gibson	2.5019	30.28	19.67	13.44	0.00	1.7444	2.0097	1.5100
Grant	2.9218	28.34	15.45	12.96	5.72	2.0939	2.4704	1.7027
Greene	2.5917	27.49	19.64	10.34	0.00	1.8792	2.0827	1.6849
Hamilton	2.0454	22.84	15.54	7.38	0.00	1.5782	1.7275	1.4617
Hancock	2.0226	25.68	15.88	10.13	0.00	1.5031	1.7013	1.3509
Harrison	1.8570	30.18	20.02	11.36	0.00	1.2965	1.4853	1.1492
Hendricks	2.2755	20.73	13.64	7.41	0.00	1.8038	1.9652	1.6701
Henry	2.6010	24.50	14.62	10.72	0.00	1.9638	2.2208	1.7532
Howard	2.3996	31.04	21.32	11.34	0.00	1.6546	1.8880	1.4670
Huntington	2.6441	28.04	13.73	13.87	0.00	1.9027	2.2812	1.6388
Jackson	1.9806	32.01	20.84	11.96	0.00	1.3467	1.5678	1.1856
Jasper	1.8428	31.65	21.88	11.47	0.00	1.2597	1.4397	1.1152
Jay	2.5726	31.10	15.75	15.25	0.00	1.7726	2.1674	1.5022
Jefferson	2.7994	27.38	16.31	11.02	0.00	2.0330	2.3428	1.8090
Jennings	2.2363	27.20	15.67	11.08	0.00	1.6279	1.8857	1.4476

2003 Pay 2004 Average County Property Tax Rates

Pay 2004 County	Avg. Gross Rate	Avg. Real Prop PTRC%	Avg. Bus. P.P. PTRC %	Avg. State		Avg. Local		Avg. Real Prop. Net Rate	Avg. P.P. Net Rate	Avg. Homestead Net Rate**
				Homestead Credit %	Homestead Credit %*	Homestead Credit %	Homestead Credit %			
Johnson	2.2331	24.11	15.27	8.20	0.00	1.6946	1.8920	1.5556		
Knox	2.5420	27.47	15.78	13.12	0.00	1.8438	2.1408	1.6018		
Kosciusko	1.6842	29.99	19.15	10.15	0.00	1.1791	1.3617	1.0593		
LaGrange	1.7931	30.67	18.35	11.81	0.00	1.2431	1.4640	1.0964		
Lake	4.5120	21.67	8.32	12.15	0.00	3.5343	4.1368	3.1047		
LaPorte	2.7113	27.76	13.66	14.00	0.00	1.9586	2.3410	1.6844		
Lawrence	2.7727	27.52	13.55	13.67	0.00	2.0098	2.3970	1.7350		
Madison	2.9538	25.76	12.72	12.34	4.94	2.1929	2.5780	1.8141		
Marion	3.0092	25.27	14.43	11.14	4.45	2.2489	2.5750	1.8983		
Marshall	2.1562	29.06	16.13	12.87	0.00	1.5296	1.8085	1.3328		
Martin	2.3012	29.43	19.38	11.94	0.00	1.6239	1.8553	1.4300		
Miami	2.6404	30.45	16.46	12.75	17.74	1.8363	2.2058	1.2764		
Monroe	2.3046	26.43	16.29	11.29	4.52	1.6954	1.9292	1.4274		
Montgomery	2.4555	24.33	15.56	8.33	0.00	1.8581	2.0734	1.7033		
Morgan	1.7599	30.06	18.79	11.38	4.55	1.2309	1.4292	1.0348		
Newton	2.2938	29.24	16.79	14.09	0.00	1.6232	1.9086	1.3945		
Noble	2.0579	28.46	15.44	11.82	0.00	1.4722	1.7403	1.2982		
Ohio	1.5245	40.15	25.98	18.05	0.00	0.9124	1.1284	0.7477		
Orange	2.0374	34.67	22.77	14.72	0.00	1.3310	1.5735	1.1351		
Owen	2.2045	24.00	14.66	9.12	0.00	1.6753	1.8813	1.5226		
Parke	2.0199	30.21	17.15	14.96	0.00	1.4096	1.6736	1.1988		

2003 Pay 2004 Average County Property Tax Rates

Pay 2004 County	Avg. Gross Rate	Avg. Real Prop PTRC%	Avg. Bus. P.P. PTRC %	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead Net Rate**
Perry	2.8286	27.58	17.79	11.38	2.28	2.0485	2.3253	1.7687
Pike	2.6883	27.92	17.27	12.72	0.00	1.9379	2.2240	1.6913
Porter	2.3091	22.83	12.18	9.37	0.00	1.7819	2.0277	1.6149
Posey	2.5152	34.15	26.68	12.89	0.00	1.6562	1.8442	1.4428
Pulaski	2.3826	29.84	18.78	13.31	11.98	1.6717	1.9351	1.2491
Putnam	2.0897	27.08	17.76	9.55	0.00	1.5238	1.7186	1.3782
Randolph	2.4634	29.66	15.13	14.33	0.00	1.7328	2.0908	1.4845
Ripley	1.9494	29.18	18.38	11.49	0.00	1.3806	1.5911	1.2219
Rush	2.2596	33.17	17.38	14.96	0.00	1.5101	1.8668	1.2842
St. Joseph	3.6381	21.76	9.97	10.74	4.30	2.8464	3.2753	2.4184
Scott	2.6252	25.67	15.34	10.27	10.16	1.9512	2.2225	1.5526
Shelby	2.1172	30.00	17.49	12.27	0.00	1.4819	1.7470	1.3002
Spencer	2.3579	29.88	21.72	10.70	3.21	1.6534	1.8457	1.4235
Starke	2.3782	25.67	14.61	10.61	0.00	1.7678	2.0307	1.5802
Steuben	1.6397	27.83	15.76	10.14	0.00	1.1833	1.3813	1.0633
Sullivan	2.9609	26.60	16.77	11.60	0.00	2.1732	2.4643	1.9211
Switzerland	1.3348	28.69	16.84	13.91	0.00	0.9519	1.1100	0.8195
Tippecanoe	2.2473	27.69	17.93	9.66	3.87	1.6250	1.8443	1.4052
Tipton	2.1427	29.48	15.95	13.65	0.00	1.5111	1.8009	1.3049
Union	2.7015	22.68	12.98	9.64	0.00	2.0889	2.3510	1.8876
Vanderburgh	2.6644	27.59	14.54	13.51	7.32	1.9294	2.2771	1.5274

2003 Pay 2004 Average County Property Tax Rates

Pay 2004 County	Avg. Gross Rate	Avg. Real Prop PTRC%	Avg. Bus. P.P. PTRC %	Avg. State		Avg. Local		Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead Net Rate**
				Homestead Credit %	Homestead Credit %*					
Vermillion	2.6088	26.67	17.97	10.88	0.00	1.9129	2.1399	1.7049		
Vigo	2.9855	28.46	14.40	15.30	0.00	2.1358	2.5556	1.8089		
Wabash	2.4298	30.66	15.69	14.95	16.29	1.6848	2.0486	1.1584		
Warren	1.8260	33.41	20.67	14.76	0.00	1.2159	1.4486	1.0364		
Warrick	2.1780	28.93	19.74	10.99	0.00	1.5479	1.7481	1.3778		
Washington	2.4486	27.09	15.13	11.72	18.70	1.7854	2.0782	1.2424		
Wayne	2.9450	27.58	13.75	14.42	0.00	2.1326	2.5401	1.8252		
Wells	2.2457	27.84	17.18	11.06	10.92	1.6204	1.8599	1.2643		
White	1.9345	30.64	19.83	11.89	0.00	1.3418	1.5509	1.1823		
Whitley	<u>2.1254</u>	<u>29.18</u>	<u>19.32</u>	<u>11.14</u>	<u>0.00</u>	<u>1.5052</u>	<u>1.7149</u>	<u>1.3375</u>		
State Average	2.6618	25.86	14.57	11.08	2.34	1.9735	2.2739	1.7086		

* The average local homestead credit rate includes both COIT and CEDIT homestead if adopted.

** Homestead Net Rate = Real Property Net Rate reduced by state and local Homestead Credit.

Note: This is the complete table with data from all 92 counties, updated from the FY2005 handbook edition.

2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies

Pay 2005	2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies						Net Levy
County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	(Net of PTRC & St Hmstd Cred)	
Adams	\$1,287,234,970	\$33,323,157	\$8,272,869	\$25,050,288	\$956,163	\$24,094,125	
Allen	13,932,934,665	404,940,478	90,343,955	314,596,523	13,340,047	301,256,476	
Bartholomew	3,473,157,150	91,822,196	24,003,172	67,819,024	3,359,894	64,459,130	
Benton	584,120,100	12,476,761	4,050,641	8,426,120	297,287	8,128,834	
Blackford	417,220,050	13,538,160	2,966,152	10,572,008	361,369	10,210,638	
Boone	2,991,727,990	69,404,038	13,446,031	55,958,007	1,750,819	54,207,189	
Brown	1,064,882,160	15,766,686	4,916,238	10,850,448	438,300	10,412,148	
Carroll	991,003,999	21,354,294	5,803,415	15,550,879	617,232	14,933,647	
Cass	1,312,173,510	43,212,652	9,731,660	33,480,992	1,078,624	32,402,368	
Clark	3,471,642,144	91,444,685	26,118,529	65,326,156	3,871,091	61,455,065	
Clay	920,182,175	18,897,475	5,707,484	13,189,991	687,752	12,502,238	
Clinton	1,420,931,910	33,395,739	8,394,926	25,000,813	935,283	24,065,530	
Crawford	239,785,316	8,283,747	1,748,535	6,535,212	188,036	6,347,175	
Daviess	1,025,813,346	26,957,300	6,725,043	20,232,257	719,000	19,513,257	
Dearborn	2,041,544,425	52,647,437	13,077,825	39,569,612	1,615,245	37,954,367	
Decatur	1,203,351,790	26,594,703	7,039,320	19,555,383	665,494	18,889,889	
DeKalb	1,817,871,415	46,374,425	10,981,888	35,392,537	1,399,607	33,992,929	
Delaware	3,616,879,905	128,289,740	29,948,917	98,340,823	4,138,094	94,202,729	
Dubois	1,971,957,720	46,403,069	11,901,098	34,501,971	1,222,379	33,279,592	

2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies

Pay 2005							State		Net Levy	
County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	Homestead* Credit	Net of PTRC & St Hmstd Cred)				
Elkhart	8,563,673,120	232,139,711	54,081,515	178,058,196	6,342,989	171,715,207				
Fayette	843,595,980	26,828,527	6,646,422	20,182,105	943,113	19,238,992				
Floyd	2,816,788,134	64,486,886	18,000,174	46,486,712	2,955,471	43,531,241				
Fountain	676,141,501	15,920,406	4,222,595	11,697,811	360,294	11,337,516				
Franklin	927,174,216	17,023,920	5,157,184	11,866,736	607,142	11,259,594				
Fulton	851,658,205	20,319,163	5,352,044	14,967,119	511,374	14,455,746				
Gibson	1,493,963,278	39,531,890	10,175,812	29,356,078	1,020,857	28,335,221				
Grant	2,256,416,338	68,750,419	17,462,616	51,287,803	1,895,195	49,392,608				
Greene	865,056,050	23,695,444	5,884,180	17,811,264	602,626	17,208,638				
Hamilton	16,337,335,833	352,623,850	80,801,735	271,822,115	12,102,552	259,719,563				
Hancock	2,986,268,085	58,584,985	13,402,058	45,182,927	2,203,689	42,979,238				
Harrison	1,362,526,045	27,411,668	7,602,052	19,809,616	817,846	18,991,770				
Hendricks	6,084,284,376	154,313,017	30,727,920	123,585,097	4,744,280	118,840,817				
Henry	1,747,942,305	48,362,938	11,016,681	37,346,257	1,682,786	35,663,470				
Howard	4,321,223,373	121,783,369	28,921,979	92,861,390	2,470,116	90,391,274				
Huntington	1,379,337,100	38,582,535	9,695,816	28,886,719	1,543,092	27,343,627				
Jackson	1,978,631,490	40,726,702	11,309,084	29,417,618	874,318	28,543,300				
Jasper	1,906,533,525	34,057,059	10,413,407	23,643,652	725,810	22,917,843				
Jay	797,227,215	20,873,522	5,555,358	15,318,164	522,235	14,795,929				
Jefferson	1,115,198,444	30,832,054	7,083,635	23,748,419	888,151	22,860,268				
Jennings	881,375,986	20,960,747	4,972,753	15,987,994	629,345	15,358,649				

2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies

County	Assessed Value	Gross Levy	PTRC	State		Net Levy (Net of PTRC & St Hmstd Cred)
				Net Levy (Net of PTRC)	Homestead* Credit	
Johnson	5,992,265,730	135,892,951	32,146,081	103,746,870	4,498,563	99,248,307
Knox	1,397,809,659	36,429,465	9,268,327	27,161,138	1,116,506	26,044,632
Kosciusko	4,508,093,965	75,358,805	21,536,366	53,822,439	1,744,507	52,077,932
LaGrange	1,580,683,019	30,265,061	8,729,878	21,535,183	756,133	20,779,049
Lake	19,066,270,641	845,610,387	164,046,667	681,563,720	31,442,422	650,121,298
LaPorte	4,708,276,661	131,209,275	33,544,400	97,664,875	4,762,635	92,902,240
Lawrence	1,293,136,640	39,568,639	8,981,712	30,586,927	1,350,315	29,236,613
Madison	4,067,961,858	129,995,606	29,379,676	100,615,930	4,662,913	95,953,017
Marion	39,498,465,731	1,219,046,628	263,748,925	955,297,703	36,995,582	918,302,121
Marshall	2,252,443,465	50,941,021	13,241,468	37,699,553	1,410,919	36,288,634
Martin	316,848,020	7,629,509	2,082,909	5,546,600	194,407	5,352,193
Miami	1,027,340,768	28,635,993	8,112,810	20,523,183	928,588	19,594,595
Monroe	5,084,909,321	118,056,951	29,826,924	88,230,027	3,671,126	84,558,901
Montgomery	1,941,166,625	48,434,852	10,370,828	38,064,024	769,631	37,294,393
Morgan	2,844,727,400	55,867,044	15,570,481	40,296,563	2,043,886	38,252,676
Newton	741,526,059	18,666,156	5,081,732	13,584,424	497,728	13,086,697
Noble	1,956,438,703	45,753,480	11,648,302	34,105,178	1,115,694	32,989,484
Ohio	243,321,754	3,797,483	1,472,346	2,325,137	139,902	2,185,235
Orange	584,551,903	12,413,017	3,758,074	8,654,943	333,782	8,321,161
Owen	645,479,690	15,030,486	3,453,367	11,577,119	367,346	11,209,773
Parke	602,834,326	13,605,732	3,643,975	9,961,757	325,728	9,636,028

2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies

Pay 2005		Assessed Value				Gross Levy	PTRC	Net Levy (Net of PTRC)	Homestead* Credit	State Credit	Net Levy (Net of PTRC & St Hmstd Cred)
County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	Homestead* Credit	State Credit	Net Levy (Net of PTRC & St Hmstd Cred)	State Credit	Net Levy (Net of PTRC & St Hmstd Cred)	Net Levy (Net of PTRC & St Hmstd Cred)	
Perry	527,875,460	15,619,989	3,972,780	11,647,209	461,279		11,185,930		11,185,930		
Pike	659,300,835	17,590,126	4,106,479	13,483,647	303,887		13,179,760		13,179,760		
Porter	8,287,598,854	196,434,797	45,931,763	150,503,034	7,572,655		142,930,379		142,930,379		
Posey	1,725,120,905	43,674,472	13,187,876	30,486,596	881,801		29,604,795		29,604,795		
Pulaski	664,129,684	15,642,075	4,382,144	11,259,931	337,261		10,922,670		10,922,670		
Putnam	1,527,208,557	33,290,992	8,320,710	24,970,282	793,033		24,177,249		24,177,249		
Randolph	984,361,380	25,644,604	6,823,628	18,820,976	680,963		18,140,014		18,140,014		
Ripley	1,095,330,135	22,348,342	6,159,592	16,188,750	668,611		15,520,139		15,520,139		
Rush	831,655,230	19,128,885	5,509,832	13,619,053	541,564		13,077,488		13,077,488		
St. Joseph	9,060,772,901	328,206,896	64,213,583	263,993,313	12,216,468		251,776,845		251,776,845		
Scott	683,534,533	18,479,112	4,091,656	14,387,457	433,014		13,954,442		13,954,442		
Shelby	2,028,254,507	44,581,522	12,053,025	32,528,497	1,200,293		31,328,204		31,328,204		
Spencer	1,260,087,991	29,280,608	7,484,321	21,796,287	483,763		21,312,523		21,312,523		
Starke	873,907,660	22,961,064	5,263,242	17,697,822	542,907		17,154,915		17,154,915		
Steuben	2,615,007,510	45,051,572	12,514,575	32,536,997	976,818		31,560,179		31,560,179		
Sullivan	822,079,905	23,207,510	5,540,547	17,666,963	420,050		17,246,913		17,246,913		
Switzerland	378,104,624	6,221,560	1,980,497	4,241,063	133,018		4,108,045		4,108,045		
Tippecanoe	7,132,784,870	167,033,187	40,721,251	126,311,936	4,187,596		122,124,339		122,124,339		
Tipton	760,506,321	17,772,704	4,631,540	13,141,164	599,717		12,541,446		12,541,446		
Union	303,899,550	6,979,900	1,601,249	5,378,651	161,240		5,217,411		5,217,411		
Vanderburgh	7,407,985,360	202,436,276	50,392,238	152,044,038	7,048,988		144,995,051		144,995,051		

2004 Pay 2005 Certified Budget Assessed Value and Property Tax Levies

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead* Credit	Net Levy	
Vermillion	800,950,062	21,215,442	4,871,538	16,343,904	339,064	16,004,840	
Vigo	3,677,987,330	110,460,117	26,743,527	83,716,590	3,705,190	80,011,400	
Wabash	1,297,552,250	34,521,119	9,510,510	25,010,609	1,178,061	23,832,548	
Warren	458,448,117	9,234,482	2,797,294	6,437,188	231,909	6,205,279	
Warrick	2,803,855,835	58,232,459	15,148,939	43,083,520	2,052,711	41,030,809	
Washington	809,176,080	22,213,166	5,126,067	17,087,099	574,414	16,512,684	
Wayne	2,507,608,966	73,195,539	18,732,083	54,463,456	2,625,666	51,837,790	
Wells	1,190,322,786	26,890,438	7,356,988	19,533,450	880,082	18,653,368	
White	1,546,695,036	32,368,463	8,964,465	23,403,998	620,944	22,783,055	
Whitley	1,362,452,656	30,922,879	8,674,730	22,248,149	1,096,505	21,151,644	
Totals	\$270,415,873,167	\$7,425,984,392	\$1,730,116,631	\$5,695,867,761	\$235,162,785	\$5,460,704,976	

* State Homestead Credit is the abstract or actual credit amount.

Note: This is the complete table with data from all 92 counties, updated from the FY2005 handbook edition.

2004 Pay 2005 Average County Property Tax Rates

Pay 2005 County	Avg. Gross Rate		Avg. Bus. P.P. PTRC%		Ave. State Homestead Credit %		Ave. Local Homestead Credit %*		Avg. Real Prop. Net Rate		Avg. Bus. P.P. Net Rate		Avg. Homestead** Net Rate	
	Avg. Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC%	Avg. Bus. P.P. PTRC%	Ave. State Homestead Credit %	Ave. State Homestead Credit %	Ave. Local Homestead Credit %*	Ave. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate	Avg. Homestead** Net Rate
Adams	2.5887	26.18	15.26	10.56	6.06	6.06	1.9109	2.1937	1.5934					
Allen	2.9064	23.63	13.23	9.95	6.85	6.85	2.2195	2.5217	1.8464					
Bartholomew	2.6438	28.09	14.72	13.00	0.00	0.00	1.9013	2.2546	1.6542					
Benton	2.1360	33.39	21.17	15.96	2.50	2.50	1.4229	1.6837	1.1602					
Blackford	3.2448	23.84	12.20	10.93	5.60	5.60	2.4712	2.8489	2.0627					
Boone	2.3199	19.80	14.78	5.68	0.00	0.00	1.8606	1.9771	1.7549					
Brown	1.4806	31.59	20.96	11.61	0.00	0.00	1.0128	1.1703	0.8952					
Carroll	2.1548	28.57	16.56	12.38	0.00	0.00	1.5392	1.7979	1.3486					
Cass	3.2932	24.07	12.31	10.99	13.87	13.87	2.5007	2.8879	1.8792					
Clark	2.6340	30.46	16.68	15.23	12.51	12.51	1.8316	2.1947	1.3234					
Clay	2.0537	32.16	18.04	15.68	0.00	0.00	1.3933	1.6832	1.1748					
Clinton	2.3503	26.62	17.24	11.99	0.00	0.00	1.7245	1.9450	1.5177					
Crawford	3.4547	23.18	12.08	11.69	0.00	0.00	2.6538	3.0373	2.3435					
Daviess	2.6279	26.88	15.88	12.59	0.00	0.00	1.9215	2.2106	1.6797					
Dearborn	2.5788	26.12	15.95	9.70	0.00	0.00	1.9052	2.1676	1.7204					
Decatur	2.2101	28.91	16.25	11.57	0.00	0.00	1.5712	1.8510	1.3895					
DeKalb	2.5510	26.38	14.84	11.46	12.73	12.73	1.8781	2.1724	1.4237					
Delaware	3.5470	25.10	12.15	11.94	11.49	11.49	2.6567	3.1160	2.0343					
Dubois	2.3531	27.37	17.84	9.78	0.00	0.00	1.7091	1.9334	1.5419					

2004 Pay 2005 Average County Property Tax Rates

Pay 2005 County	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC%	Ave. State Homestead Credit %	Ave. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate
	Elkhart	2.7107	25.32	13.82	10.87	0.00	2.0245	2.3362
Fayette	3.1803	27.57	12.47	14.12	6.17	2.3036	2.7836	1.8361
Floyd	2.2894	29.49	15.13	13.27	6.65	1.6143	1.9430	1.2926
Fountain	2.3546	27.93	15.78	12.17	7.56	1.6970	1.9830	1.3622
Franklin	1.8361	31.31	19.90	12.36	0.00	1.2613	1.4708	1.1054
Fulton	2.3858	27.91	16.75	12.26	12.60	1.7198	1.9861	1.2922
Gibson	2.6461	28.67	18.11	12.76	0.00	1.8874	2.1669	1.6466
Grant	3.0469	27.42	14.59	12.39	15.74	2.2116	2.6023	1.5894
Greene	2.7392	26.12	17.71	10.46	0.00	2.0238	2.2539	1.8122
Hamilton	2.1584	23.49	16.11	7.48	0.00	1.6515	1.8107	1.5279
Hancock	1.9618	23.55	15.06	8.72	0.00	1.4998	1.6664	1.3690
Harrison	2.0118	29.24	18.76	11.40	0.00	1.4235	1.6344	1.2613
Hendricks	2.5363	20.38	13.80	6.93	5.08	2.0195	2.1862	1.7768
Henry	2.7668	24.46	13.55	11.31	0.00	2.0900	2.3918	1.8535
Howard	2.8183	26.26	16.79	9.60	0.00	2.0781	2.3452	1.8786
Huntington	2.7972	27.10	13.03	13.93	0.00	2.0391	2.4327	1.7551
Jackson	2.0583	30.25	18.98	11.73	0.00	1.4356	1.6677	1.2672
Jasper	1.7863	31.52	21.94	10.98	0.00	1.2233	1.3945	1.0889
Jay	2.6183	29.09	14.31	14.08	0.00	1.8565	2.2437	1.5950
Jefferson	2.7647	25.74	14.80	10.63	0.00	2.0532	2.3555	1.8348
Jennings	2.3782	25.05	13.42	10.74	0.00	1.7824	2.0589	1.5910

2004 Pay 2005 Average County Property Tax Rates

Pay 2005 County	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC%	Ave. State Homestead Credit %	Ave. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate
	Johnson	2.2678	24.69	15.09	8.72	0.00	1.7079	1.9256
Knox	2.6062	27.70	16.14	13.32	0.00	1.8842	2.1855	1.6333
Kosciusko	1.6716	29.97	18.58	10.41	0.00	1.1706	1.3611	1.0487
LaGrange	1.9147	30.08	17.84	11.49	10.16	1.3388	1.5731	1.0490
Lake	4.4351	21.98	8.63	12.07	0.00	3.4602	4.0524	3.0427
LaPorte	2.7868	27.87	13.86	13.86	0.00	2.0102	2.4005	1.7316
Lawrence	3.0599	25.57	12.23	13.01	0.00	2.2774	2.6857	1.9812
Madison	3.1956	24.62	11.95	11.72	4.69	2.4089	2.8137	2.0137
Marion	3.0863	23.51	13.26	10.39	4.15	2.3608	2.6770	2.0176
Marshall	2.2616	28.05	15.22	12.20	0.00	1.6272	1.9174	1.4288
Martin	2.4079	29.37	18.92	11.98	0.00	1.7007	1.9523	1.4969
Miami	2.7874	29.45	15.94	12.58	17.79	1.9666	2.3431	1.3695
Monroe	2.3217	26.45	16.29	10.80	4.32	1.7076	1.9434	1.4494
Montgomery	2.4951	23.27	15.48	8.08	0.00	1.9146	2.1089	1.7599
Morgan	1.9639	28.71	17.81	10.58	4.28	1.4001	1.6142	1.1920
Newton	2.5173	29.05	16.57	14.07	0.00	1.7861	2.1002	1.5348
Noble	2.3386	26.85	14.63	10.78	13.37	1.7108	1.9966	1.2975
Ohio	1.5607	40.05	26.57	16.89	0.00	0.9357	1.1461	0.7777
Orange	2.1235	32.05	19.44	14.31	0.00	1.4430	1.7106	1.2365
Owen	2.3286	23.95	14.25	9.26	0.00	1.7708	1.9967	1.6068
Parke	2.2570	27.64	16.89	11.90	15.38	1.6332	1.8759	1.1878

2004 Pay 2005 Average County Property Tax Rates

Pay 2005 County	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC%	Ave. State		Ave. Local		Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate
				Homestead Credit %	Homestead Credit %*					
Perry	2.9590	26.98	16.72	11.40	2.28	2.1607	2.4644	1.8652		
Pike	2.6680	27.29	16.31	13.00	0.00	1.9398	2.2328	1.6875		
Porter	2.3702	24.23	14.00	9.79	0.00	1.7960	2.0384	1.6201		
Posey	2.5317	33.06	25.32	12.31	0.00	1.6948	1.8907	1.4862		
Pulaski	2.3553	29.27	18.36	12.91	12.16	1.6658	1.9228	1.2481		
Putnam	2.1799	26.70	16.68	9.69	0.00	1.5979	1.8162	1.4431		
Randolph	2.6052	28.41	13.99	13.70	0.00	1.8651	2.2407	1.6096		
Ripley	2.0403	29.15	18.12	11.53	0.00	1.4456	1.6706	1.2790		
Rush	2.3001	31.17	16.35	14.08	0.00	1.5833	1.9241	1.3603		
St. Joseph	3.6223	21.84	9.44	11.09	8.24	2.8313	3.2802	2.2840		
Scott	2.7035	23.48	14.05	8.93	9.83	2.0688	2.3237	1.6806		
Shelby	2.1980	29.50	16.56	12.24	0.00	1.5497	1.8339	1.3600		
Spencer	2.3237	28.29	21.13	10.35	2.07	1.6664	1.8326	1.4595		
Starke	2.6274	24.16	13.32	9.98	0.00	1.9927	2.2774	1.7938		
Steuben	1.7228	28.97	16.64	10.53	2.40	1.2237	1.4361	1.0655		
Sullivan	2.8230	26.51	17.21	11.27	0.00	2.0745	2.3370	1.8407		
Switzerland	1.6455	33.31	21.44	14.66	0.00	1.0974	1.2928	0.9365		
Tippecanoe	2.3418	26.11	16.28	9.15	3.66	1.7304	1.9605	1.5088		
Tipton	2.3370	27.81	14.33	12.50	4.58	1.6870	2.0021	1.3988		
Union	2.2968	24.01	14.17	10.27	0.00	1.7453	1.9714	1.5660		
Vanderburgh	2.7327	27.31	14.08	13.67	7.41	1.9864	2.3479	1.5677		

2004 Pay 2005 Average County Property Tax Rates

Pay 2005 County	Avg. Gross Rate		Avg. Bus. P.P. PTRC%		Ave. State Homestead Credit %		Ave. Local Homestead Credit %*		Avg. Real Prop. Net Rate		Avg. Bus. P.P. Net Rate		Avg. Homestead** Net Rate	
	Avg. Rate	Real PTRC%	Avg. Bus. P.P. PTRC%	Real PTRC%	Ave. State Homestead Credit %	Homestead Credit %	Ave. Local Homestead Credit %*	Homestead Credit %	Real Prop. Net Rate	Homestead** Net Rate	Bus. P.P. Net Rate	Homestead** Net Rate	Avg. Homestead** Net Rate	
Vermillion	2.6488	26.13	17.54	10.77	10.77	0.00	0.00	0.00	1.9565	2.1842	2.1842	1.7458		
Vigo	3.0033	27.62	13.29	15.33	15.33	0.00	0.00	0.00	2.1738	2.6040	2.6040	1.8405		
Wabash	2.6605	28.99	14.95	13.90	13.90	14.70	14.70	14.70	1.8893	2.2628	2.2628	1.3489		
Warren	2.0143	31.57	18.79	14.05	14.05	0.00	0.00	0.00	1.3785	1.6357	1.6357	1.1847		
Warrick	2.0769	27.52	18.55	10.65	10.65	0.00	0.00	0.00	1.5053	1.6916	1.6916	1.3450		
Washington	2.7452	24.44	13.32	11.08	11.08	15.81	15.81	15.81	2.0742	2.3796	2.3796	1.5165		
Wayne	2.9189	28.08	13.98	14.63	14.63	0.00	0.00	0.00	2.0993	2.5108	2.5108	1.7922		
Wells	2.2591	28.66	17.46	11.63	11.63	11.33	11.33	11.33	1.6117	1.8646	1.8646	1.2417		
White	2.0928	29.21	19.39	10.76	10.76	0.00	0.00	0.00	1.4816	1.6869	1.6869	1.3221		
Whitley	<u>2.2696</u>	<u>29.05</u>	<u>19.62</u>	<u>11.18</u>	<u>11.18</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.6103</u>	<u>1.8245</u>	<u>1.8245</u>	<u>1.4303</u>		
State Average	2.7461	25.10	13.83	10.75	10.75	3.21	3.21	3.21	2.0567	2.3664	2.3664	1.7697		

* The average local homestead credit rate includes both COIT and CEDIT homestead if adopted.

** Homestead Net Rate = Real Property Net Rate reduced by state and local Homestead Credit.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2005 Pay 2006 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead* Credit	Net Levy	
Adams	\$1,271,073,165	\$35,055,699	\$8,857,804	\$26,197,895	\$1,658,634		\$24,539,261
Allen	14,061,977,670	423,668,116	93,746,414	329,921,702	21,988,666		307,933,036
Bartholomew	3,540,063,560	89,881,692	23,948,948	65,932,744	4,807,598		61,125,146
Benton	581,117,520	14,070,149	4,161,415	9,908,734	448,331		9,460,403
Blackford	418,203,315	14,234,843	3,196,768	11,038,075	578,458		10,459,617
Boone	3,091,646,238	73,367,411	14,431,158	58,936,253	2,831,402		56,104,851
Brown	N/A	N/A	N/A	N/A	N/A		N/A
Carroll	972,318,204	22,050,503	6,044,139	16,006,364	914,663		15,091,701
Cass	1,257,955,280	44,730,158	10,120,368	34,609,790	1,847,205		32,762,585
Clark	3,597,467,330	94,259,123	27,493,835	66,765,288	5,835,137		60,930,151
Clay	881,652,190	20,448,859	5,929,397	14,519,462	1,134,139		13,385,323
Clinton	1,349,254,040	33,225,634	9,004,724	24,220,910	1,614,844		22,606,066
Crawford	244,070,310	9,617,943	1,986,583	7,631,360	329,122		7,302,238
Daviess	940,274,189	28,223,059	6,587,719	21,635,340	1,182,554		20,452,786
Dearborn	2,298,055,116	55,165,302	13,266,093	41,899,209	2,030,326		39,868,882
Decatur	1,100,095,280	25,321,282	6,621,487	18,699,795	1,113,570		17,586,224
DeKalb	1,862,728,934	45,491,835	10,994,304	34,497,531	1,959,884		32,537,647
Delaware	3,763,341,870	131,300,012	31,531,455	99,768,557	6,272,964		93,495,594

2005 Pay 2006 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

Pay 2006		Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
County	Value					Homestead* Credit	Net Levy	
Dubois	2,047,109,478	48,353,886	11,916,626	36,437,260	1,818,927		34,618,333	
Elkhart	8,801,620,920	237,282,190	53,347,850	183,934,340	9,479,422		174,454,918	
Fayette	817,414,955	26,823,425	6,607,515	20,215,910	1,385,912		18,829,998	
Floyd	2,885,041,959	71,866,953	19,348,727	52,518,226	4,487,341		48,030,885	
Fountain	646,836,281	15,543,729	4,303,964	11,239,765	577,728		10,662,038	
Franklin	916,982,854	17,783,802	5,593,296	12,190,506	1,087,735		11,102,771	
Fulton	835,493,781	20,782,081	5,477,917	15,304,164	781,664		14,522,499	
Gibson	1,470,598,372	39,782,120	9,833,962	29,948,158	1,563,005		28,385,153	
Grant	2,194,898,033	73,120,521	18,053,962	55,066,559	2,968,626		52,097,933	
Greene	818,339,648	24,563,546	5,864,543	18,699,003	989,362		17,709,640	
Hamilton	17,491,455,791	389,695,613	88,493,615	301,201,998	17,982,363		283,219,635	
Hancock	3,124,576,330	68,215,067	16,387,775	51,827,292	3,652,917		48,174,374	
Harrison	1,413,797,470	28,745,735	8,350,192	20,395,543	1,337,901		19,057,643	
Hendricks	6,382,335,156	166,567,597	33,700,307	132,867,290	7,579,016		125,288,274	
Henry	1,720,843,925	47,738,057	10,996,479	36,741,578	2,328,661		34,412,917	
Howard	4,306,228,400	124,062,786	27,941,006	96,121,780	3,617,544		92,504,237	
Huntington	1,372,800,462	39,304,630	10,038,117	29,266,513	2,251,635		27,014,877	
Jackson	1,827,367,920	40,865,956	11,789,354	29,076,602	1,577,046		27,499,555	
Jasper	1,907,576,225	35,798,055	10,225,608	25,572,447	1,213,023		24,359,424	
Jay	747,485,975	20,107,716	5,193,159	14,914,557	795,810		14,118,747	

2005 Pay 2006 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

Pay 2006 County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead*	Credit	
Jefferson	1,130,854,810	32,997,633	7,145,966	25,851,667	1,554,866		24,296,801
Jennings	876,651,196	21,204,325	4,995,042	16,209,283	949,768		15,259,515
Johnson	6,228,433,340	152,095,017	35,002,511	117,092,506	6,871,721		110,220,784
Knox	1,365,100,778	39,028,833	9,421,789	29,607,044	1,749,816		27,857,228
Kosciusko	4,582,345,210	82,296,972	23,042,784	59,254,188	2,768,369		56,485,818
LaGrange	1,607,268,182	32,047,197	9,490,849	22,556,348	1,173,882		21,382,466
Lake	19,289,607,405	885,935,785	172,793,933	713,141,852	48,417,099		664,724,753
LaPorte	4,819,788,790	137,082,335	35,290,670	101,791,665	7,136,454		94,655,212
Lawrence	1,332,987,160	41,505,809	9,351,780	32,154,029	1,975,207		30,178,822
Madison	3,947,719,205	136,314,510	30,328,039	105,986,471	7,419,896		98,566,574
Marion	40,226,503,968	1,287,840,508	274,220,605	1,013,619,903	54,705,461		958,914,443
Marshall	2,248,975,143	51,376,111	13,429,454	37,946,657	2,064,857		35,881,799
Martin	306,199,291	7,560,687	2,084,778	5,475,909	289,919		5,185,991
Miami	1,056,512,067	30,360,143	8,252,021	22,108,122	1,354,034		20,754,088
Monroe	5,233,302,664	124,491,250	32,796,875	91,694,375	5,875,916		85,818,460
Montgomery	1,918,144,008	54,078,045	11,354,840	42,723,205	1,393,323		41,329,882
Morgan	2,879,934,351	60,453,524	16,551,413	43,902,111	3,302,112		40,599,999
Newton	693,524,505	19,357,667	5,090,905	14,266,762	774,020		13,492,742
Noble	1,961,591,176	47,664,854	12,217,802	35,447,052	1,959,878		33,487,174
Ohio	245,819,848	4,445,328	1,622,563	2,822,765	255,330		2,567,435

2005 Pay 2006 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

Pay 2006 County	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead* Credit	Credit	
Orange	582,275,607	12,892,067	3,691,957	9,200,110	502,322		8,697,788
Owen	638,083,700	15,622,340	3,577,082	12,045,258	585,342		11,459,916
Parke	567,668,996	13,569,255	3,473,271	10,095,984	500,693		9,595,291
Perry	531,645,230	15,777,418	3,770,858	12,006,560	677,401		11,329,159
Pike	639,260,020	17,291,008	4,031,764	13,259,244	477,247		12,781,998
Porter	8,600,580,502	221,229,371	52,190,518	169,038,853	10,794,410		158,244,443
Posey	1,758,632,635	42,876,014	12,051,762	30,824,252	1,175,371		29,648,881
Pulaski	636,707,046	15,457,338	4,337,675	11,119,663	555,022		10,564,642
Putnam	1,504,896,744	35,132,402	8,680,079	26,452,323	1,283,335		25,168,989
Randolph	946,165,022	26,562,441	6,865,636	19,696,805	1,118,290		18,578,515
Ripley	1,089,071,265	23,573,159	6,647,522	16,925,637	1,122,997		15,802,640
Rush	772,625,480	19,491,008	5,324,726	14,166,282	885,807		13,280,475
St. Joseph	9,174,812,111	364,343,740	70,458,552	293,885,188	21,139,254		272,745,934
Scott	688,605,880	18,068,822	4,092,011	13,976,811	650,380		13,326,431
Shelby	2,034,839,878	51,331,438	12,831,411	38,500,027	1,973,477		36,526,549
Spencer	1,261,941,285	27,827,965	7,055,475	20,772,490	740,080		20,032,410
Starke	762,943,890	20,911,016	5,014,214	15,896,802	984,939		14,911,863
Steuben	2,658,210,522	48,411,743	13,595,988	34,815,755	1,544,386		33,271,369
Sullivan	796,607,100	20,882,824	4,391,641	16,491,183	612,826		15,878,357
Switzerland	380,336,371	6,714,855	2,155,061	4,559,794	218,829		4,340,965

2005 Pay 2006 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

Pay 2006	Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead* Credit	Net Levy (Net of PTRC & St Hmstd Cred)
County						
Tippecanoe	7,374,595,440	178,965,861	44,526,123	134,439,738	7,013,574	127,426,164
Tipton	749,722,183	18,125,613	4,728,119	13,397,494	892,335	12,505,159
Union	296,300,314	7,756,709	1,920,728	5,835,981	305,914	5,530,067
Vanderburgh	7,357,139,720	219,578,182	52,786,951	166,791,231	10,742,105	156,049,126
Vermillion	728,007,468	19,160,976	4,519,945	14,641,031	552,125	14,088,906
Vigo	3,613,955,389	113,734,638	25,511,992	88,222,646	5,397,033	82,825,613
Wabash	1,271,436,310	34,093,892	9,415,068	24,678,824	1,724,792	22,954,032
Warren	438,997,125	10,119,777	2,811,127	7,308,650	358,807	6,949,843
Warrick	2,924,132,660	62,622,457	16,779,334	45,843,123	3,172,064	42,671,059
Washington	803,376,515	22,409,025	5,227,064	17,181,961	890,601	16,291,360
Wayne	2,528,506,230	78,050,029	19,321,636	58,728,393	3,867,816	54,860,578
Wells	1,172,255,820	28,246,596	8,341,859	19,904,737	1,432,972	18,471,766
White	1,523,807,927	33,260,906	9,343,034	23,917,872	997,865	22,920,007
Whitley	363,449,511	31,775,810	8,999,113	22,776,697	1,634,024	21,142,673
Partial (91)**						
Totals	\$273,082,953,139	\$7,821,118,313	\$1,804,340,502	\$6,016,777,811	\$362,539,494	\$5,654,238,317

*State Homestead Credit is the abstract or actual credit amount.

**Totals exclude Brown County.

Note: The complete table with data from all 92 counties will be printed in next year's handbook edition.

2005 Pay 2006 Average County Property Tax Rates

County	(N/A = Data Not Available)									
	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC %	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate		
Adams	2.7580	26.83	14.78	16.78	6.84	2.0179	2.3503	1.5413		
Allen	3.0129	23.50	12.25	15.23	7.49	2.3049	2.6437	1.7812		
Bartholomew	2.5390	28.70	15.23	19.01	0.00	1.8102	2.1524	1.4660		
Benton	2.4212	30.44	19.02	20.14	2.94	1.6841	1.9607	1.2954		
Blackford	3.4038	24.68	12.25	16.86	6.25	2.5638	2.9867	1.9713		
Boone	2.3731	20.16	14.33	8.46	0.00	1.8948	2.0331	1.7345		
Brown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Carroll	2.2678	28.84	16.35	17.78	0.00	1.6139	1.8969	1.3269		
Cass	3.5558	24.38	11.42	17.26	13.57	2.6888	3.1497	1.8600		
Clark	2.6202	30.87	16.81	21.91	14.55	1.8113	2.1796	1.1509		
Clay	2.3194	30.81	16.52	22.25	0.00	1.6049	1.9363	1.2478		
Clinton	2.4625	28.58	17.32	20.55	15.80	1.7586	2.0361	1.1193		
Crawford	3.9406	22.97	10.56	18.16	0.00	3.0357	3.5246	2.4842		
Daviess	3.0016	24.72	13.70	17.00	13.74	2.2597	2.5904	1.5649		
Dearborn	2.4005	25.65	18.99	12.12	0.00	1.7848	1.9447	1.5685		
Decatur	2.3017	27.98	14.70	17.13	7.15	1.6577	1.9634	1.2551		
DeKalb	2.4422	26.29	14.36	16.42	15.11	1.8001	2.0916	1.2325		
Delaware	3.4889	25.84	12.18	17.98	12.67	2.5874	3.0639	1.7943		

2005 Pay 2006 Average County Property Tax Rates

(N/A = Data Not Available)

Pay 2006 County	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC %	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate
Dubois	2.3621	26.40	16.85	13.60	0.00	1.7384	1.9641	1.5019
Elkhart	2.6959	24.63	12.78	15.61	0.00	2.0318	2.3513	1.7146
Fayette	3.2815	27.87	12.52	20.28	5.92	2.3669	2.8707	1.7468
Floyd	2.4910	28.37	14.68	17.42	6.13	1.7842	2.1253	1.3640
Fountain	2.4030	29.35	16.16	18.93	8.17	1.6977	2.0147	1.2376
Franklin	1.9394	32.57	19.49	20.42	0.00	1.3076	1.5614	1.0407
Fulton	2.4874	28.00	16.56	17.71	18.36	1.7910	2.0755	1.1450
Gibson	2.7052	27.61	16.89	17.97	0.00	1.9583	2.2484	1.6065
Grant	3.3314	26.60	13.87	17.37	13.94	2.4452	2.8695	1.6794
Greene	3.0016	25.13	15.92	15.06	0.00	2.2473	2.5237	1.9088
Hamilton	2.2279	23.25	16.08	10.07	0.00	1.7100	1.8697	1.5377
Hancock	2.1832	24.73	16.30	12.41	0.00	1.6434	1.8274	1.4394
Harrison	2.0332	30.57	19.22	17.94	0.00	1.4117	1.6424	1.1585
Hendricks	2.6098	20.73	13.62	9.67	5.23	2.0687	2.2544	1.7604
Henry	2.7741	24.64	14.01	15.43	0.00	2.0906	2.3854	1.7679
Howard	2.8810	25.20	15.13	13.25	0.00	2.1550	2.4451	1.8694
Huntington	2.8631	27.58	13.26	19.72	0.00	2.0734	2.4834	1.6645
Jackson	2.2363	30.89	18.26	18.91	19.60	1.5454	1.8279	0.9501
Jasper	1.8766	31.21	21.83	16.60	0.00	1.2909	1.4669	1.0766
Jay	2.6900	27.99	12.90	20.37	17.59	1.9371	2.3431	1.2019

2005 Pay 2006 Average County Property Tax Rates
(N/A = Data Not Available)

County	Pay 2006 Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC %	Avg. State		Avg. Local		Avg. Real Prop.		Avg. P.P.		Avg. Homestead**	
				Homestead Credit %	Homestead Credit %*	Real Prop. Net Rate	Real Prop. Net Rate	Bus. P.P. Net Rate	Bus. P.P. Net Rate	Homestead** Net Rate	Homestead** Net Rate		
Jefferson	2.9179	24.85	12.36	17.14	0.00	2.1928	2.5573	1.8170					
Jennings	2.4188	24.96	12.97	15.62	0.00	1.8150	2.1051	1.5315					
Johnson	2.4419	24.05	14.28	11.83	0.00	1.8547	2.0933	1.6353					
Knox	2.8590	26.35	15.09	18.10	0.00	2.1056	2.4277	1.7244					
Kosciusko	1.7960	29.46	17.77	14.68	0.00	1.2669	1.4768	1.0809					
LaGrange	1.9939	30.89	18.27	16.79	11.94	1.3779	1.6295	0.9820					
Lake	4.5928	22.29	8.44	17.96	0.00	3.5689	4.2051	2.9281					
LaPorte	2.8442	28.07	13.98	19.62	0.00	2.0457	2.4466	1.6443					
Lawrence	3.1137	25.24	11.97	18.07	0.00	2.3279	2.7410	1.9072					
Madison	3.4530	24.01	11.24	16.55	15.41	2.6239	3.0648	1.7854					
Marion	3.2015	23.17	12.74	14.40	4.11	2.4595	2.7936	2.0043					
Marshall	2.2844	28.31	15.07	17.64	0.00	1.6377	1.9401	1.3487					
Martin	2.4692	29.58	18.92	17.06	0.00	1.7387	2.0021	1.4422					
Miami	2.8736	28.61	15.26	17.98	17.75	2.0514	2.4351	1.3183					
Monroe	2.3788	27.45	16.73	16.43	4.69	1.7260	1.9808	1.3615					
Montgomery	2.8193	23.20	14.53	12.70	0.00	2.1651	2.4097	1.8903					
Morgan	2.0991	28.21	17.01	15.29	3.68	1.5070	1.7420	1.2212					
Newton	2.7912	27.71	15.76	18.64	0.00	2.0178	2.3512	1.6417					
Noble	2.4299	27.19	14.55	15.56	18.12	1.7691	2.0763	1.1733					
Ohio	1.8084	37.85	23.80	23.94	0.00	1.1240	1.3779	0.8549					

2005 Pay 2006 Average County Property Tax Rates
(N/A = Data Not Available)

Pay 2006 County	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC %	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate
Orange	2.2141	30.34	17.80	19.35	0.00	1.5422	1.8201	1.2438
Owen	2.4483	23.89	13.72	13.56	0.00	1.8634	2.1124	1.6107
Parke	2.3903	26.49	15.44	16.83	20.10	1.7571	2.0214	1.1082
Perry	2.9677	25.53	15.16	15.44	2.21	2.2099	2.5178	1.8200
Pike	2.7048	27.80	16.20	19.40	0.00	1.9528	2.2667	1.5739
Porter	2.5723	23.91	15.42	13.76	5.61	1.9571	2.1756	1.5780
Posey	2.4380	31.10	23.37	16.14	0.00	1.6799	1.8683	1.4088
Pulaski	2.4277	29.42	17.37	19.88	13.24	1.7135	2.0060	1.1459
Putnam	2.3345	26.27	16.41	14.13	0.00	1.7212	1.9515	1.4779
Randolph	2.8074	28.11	13.59	20.74	0.00	2.0183	2.4258	1.5997
Ripley	2.1645	29.72	18.05	18.11	11.69	1.5212	1.7738	1.0678
Rush	2.5227	29.31	14.59	19.86	14.29	1.7832	2.1547	1.1742
St. Joseph	3.9711	21.65	8.46	16.81	8.92	3.1112	3.6350	2.3105
Scott	2.6240	24.07	13.85	13.72	9.82	1.9924	2.2606	1.5233
Shelby	2.5226	27.36	14.65	16.56	0.00	1.8324	2.1531	1.5289
Spencer	2.2052	28.44	20.63	15.68	4.48	1.5781	1.7502	1.2599
Starke	2.7408	25.12	12.58	16.96	0.00	2.0524	2.3960	1.7043
Steuben	1.8212	29.25	16.90	15.33	3.33	1.2885	1.5134	1.0481
Sullivan	2.6215	23.99	13.22	16.56	0.00	1.9926	2.2750	1.6625
Switzerland	1.7655	33.46	21.18	21.10	0.00	1.1747	1.3916	0.9268

2005 Pay 2006 Average County Property Tax Rates
(N/A = Data Not Available)

Pay 2006 County	Avg. Gross Rate	Avg. Real PTRC%	Avg. Bus. P.P. PTRC %	Avg. State		Avg. Local		Avg.		Avg. Bus. P.P. Net Rate	Avg. Homestead** Net Rate
				Homestead Credit %	Homestead Credit %*	Real Prop. Net Rate	Real Prop. Net Rate				
Tippecanoe	2.4268	26.88	15.81	14.38	4.11	1.7745	2.0431	1.4465			
Tipton	2.4176	27.82	15.20	17.51	4.83	1.7451	2.0503	1.3553			
Union	2.6179	25.95	14.29	17.02	0.00	1.9386	2.2437	1.6086			
Vanderburgh	2.9846	26.44	13.49	18.34	7.10	2.1954	2.5819	1.6368			
Vermillion	2.6320	26.68	17.16	16.72	0.00	1.9297	2.1803	1.6069			
Vigo	3.1471	25.64	11.42	20.49	0.00	2.3400	2.7876	1.8606			
Wabash	2.6815	29.58	15.51	20.09	15.61	1.8882	2.2655	1.2142			
Warren	2.3052	29.17	17.36	18.11	0.00	1.6327	1.9050	1.3370			
Warrick	2.1416	28.20	19.34	15.06	0.00	1.5376	1.7274	1.3061			
Washington	2.7894	24.80	12.92	16.15	18.11	2.0977	2.4290	1.3789			
Wayne	3.0888	27.13	13.67	19.33	0.00	2.2495	2.6650	1.8146			
Wells	2.4096	30.93	19.16	17.65	10.86	1.6643	1.9478	1.1899			
White	2.1827	29.78	19.25	16.19	0.00	1.5327	1.7626	1.2847			
Whitley	<u>2.3305</u>	<u>29.25</u>	<u>19.84</u>	<u>15.56</u>	<u>1.72</u>	<u>1.6489</u>	<u>1.8681</u>	<u>1.3640</u>			
Partial (91)***											
State Average	2.8640	24.91	13.29	15.40	4.09	2.1506	2.4834	1.7315			

* The average local homestead credit rate includes both COIT and CEDIT homestead if adopted.

** Homestead Net Rate = Real Property Net Rate reduced by state and local Homestead Credit.

*** State Averages shown are calculated only on counties with complete data in all columns.

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2003 Payable 2004**

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
<u>PERSONAL PROPERTY:</u>				
Business Personal Property:				
Business Inventory:				
Commercial	\$7,348,346,664	2.65%	\$188,014,989	3.46%
Industrial	4,534,194,840	1.63%	116,109,418	2.13%
Agricultural	353,446,409	0.13%	5,552,387	0.10%
Utilities - locally assessed	9,256,801	0.00%	192,481	0.00%
Sub-total	\$12,245,244,714	4.41%	\$309,869,275	5.70%
Business Depreciable Assets:				
Commercial	\$9,287,769,138	3.34%	\$252,422,431	4.64%
Industrial	11,527,971,371	4.15%	295,874,649	5.44%
Agricultural	1,085,702,385	0.39%	17,403,234	0.32%
Utilities - locally assessed	729,016,453	0.26%	18,749,134	0.34%
Sub-total	\$22,630,459,348	8.15%	\$584,449,448	10.74%
Total Business Personal Property	\$34,875,704,062	12.56%	\$894,318,723	16.44%

Pay 2004

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
Other:				
Utilities - State Assessed	\$8,986,140,547	3.24%	\$206,543,681	3.80%
Individual Property	635,247,162	0.23%	11,453,493	0.21%
Sub-total	\$9,621,387,709	3.46%	\$217,997,174	4.01%
Total Personal Property	\$44,497,091,771	16.02%	\$1,112,315,897	20.44%

REAL PROPERTY:

Business:				
Commercial	\$48,529,190,399	17.47%	\$1,081,888,365	19.89%
Industrial	14,491,834,613	5.22%	328,034,731	6.03%
Agricultural	15,416,357,522	5.55%	220,354,110	4.05%
Sub-total	\$78,437,382,534	28.24%	\$1,630,277,205	29.96%
Residential:				
Res Homesteads	\$105,534,023,608	37.99%	\$1,805,353,220	33.18%
Ag Homestead	11,307,292,016	4.07%	152,285,135	2.80%
Non-Homestead Res	36,031,310,304	12.97%	702,109,210	12.90%
Sub-total	\$152,872,625,928	55.04%	\$2,659,747,565	48.89%

Pay 2004

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
Other:				
Utilities	\$718,476,285	0.26%	\$15,681,465	0.29%
Exempt Organizations	1,235,537,536	0.44%	22,655,550	0.42%
Total Real Property	\$233,264,022,283	83.98%	\$4,328,361,786	79.56%
TOTAL ALL PROPERTY	\$277,761,114,054	100.00%	\$5,440,677,683	100.00%

RECAPITULATION OF ALL PROPERTY:

Commercial	65,165,306,201	23.46%	1,522,325,785	27.98%
Industrial	30,554,000,824	11.00%	740,018,797	13.60%
Residential, Individual, Ag Hmstd	153,507,873,089	55.27%	2,671,201,058	49.10%
Agricultural Business	16,855,506,316	6.07%	243,309,731	4.47%
Utilities	10,442,890,087	3.76%	241,166,761	4.43%
Exempt Organizations	1,235,537,536	0.44%	22,655,550	0.42%
TOTAL ALL PROPERTY	\$277,761,114,054	100.00%	\$5,440,677,683	100.00%

Notes:

"Residential" property includes homesteads plus non-homestead living units in buildings with 1-3 units.

"Agriculture Business" includes all non-homestead agricultural property.

The amounts listed under "Exempt Organizations" are the non-exempt AV and tax billed to those entities.

Net levy is net of PTRC, State Homestead Credit, and County Homestead Credit, as applicable.

Net AV and Net Levy amounts include AV and tax on tiffed property.

Estimates are based on county parcel data, county abstracts, and Form 15 assessor information.

Source: County Auditor Abstracts; County Auditor and County Assessor detail datasets, County assessor Form 15.

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2004 Payable 2005**

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
<u>PERSONAL PROPERTY:</u>				
Business Personal Property:				
Business Inventory:				
Commercial	\$5,933,809,958	2.12%	\$159,140,933	2.80%
Industrial	3,478,549,990	1.24%	95,298,381	1.68%
Agricultural	263,363,187	0.09%	4,805,063	0.08%
Utilities - locally assessed	19,500,978	0.01%	530,396	0.01%
Sub-total	\$9,695,224,113	3.46%	\$259,774,773	4.57%
Business Depreciable Assets:				
Commercial	\$9,408,726,915	3.36%	\$260,437,519	4.58%
Industrial	11,908,962,266	4.25%	314,319,467	5.53%
Agricultural	1,101,086,588	0.39%	20,782,655	0.37%
Utilities - locally assessed	965,315,046	0.34%	22,853,752	0.40%
Sub-total	\$23,384,090,815	8.34%	\$618,393,394	10.87%
Total Business Personal Property	\$33,079,314,928	11.80%	\$878,168,167	15.44%

Pay 2005

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
Other:				
Utilities - State Assessed	\$9,477,986,438	3.38%	\$226,624,796	3.99%
Individual Property	632,680,059	0.23%	12,468,387	0.22%
Sub-total	\$10,110,666,497	3.61%	\$239,093,183	4.20%
Total Personal Property	\$43,189,981,425	15.41%	\$1,117,261,350	19.65%

REAL PROPERTY:

Business:				
Commercial	\$49,369,033,364	17.61%	\$1,139,012,818	20.03%
Industrial	14,836,813,275	5.29%	345,289,402	6.07%
Agricultural	15,581,894,362	5.56%	234,475,959	4.12%
Sub-total	\$79,787,741,001	28.46%	\$1,718,778,178	30.22%
Residential:				
Res Homesteads	\$107,574,836,187	38.37%	\$1,914,652,987	33.67%
Ag Homestead	11,423,060,450	4.07%	162,008,278	2.85%
Non-Homestead Res	36,711,552,251	13.09%	740,106,687	13.01%
Sub-total	\$155,709,448,888	55.54%	\$2,816,767,952	49.53%

Other:				
Utilities	\$724,977,221	0.26%	\$16,114,999	0.28%
Exempt Organizations	935,983,720	0.33%	17,757,466	0.31%
Total Real Property	\$237,158,150,830	84.59%	\$4,569,418,596	80.35%
TOTAL ALL PROPERTY	\$280,348,132,255	100.00%	\$5,686,679,946	100.00%

RECAPITULATION OF ALL PROPERTY:

Commercial	64,711,570,237	23.08%	1,558,591,270	27.41%
Industrial	30,224,325,531	10.78%	754,907,250	13.28%
Residential, Individual, Ag Hmstd	156,342,128,947	55.77%	2,829,236,339	49.75%
Agricultural Business	16,946,344,137	6.04%	260,063,677	4.57%
Utilities	11,187,779,683	3.99%	266,123,943	4.68%
Exempt Organizations	935,983,720	0.33%	17,757,466	0.31%
TOTAL ALL PROPERTY	\$280,348,132,255	100.00%	\$5,686,679,946	100.00%

Notes:

"Residential" property includes homesteads plus non-homestead living units in buildings with 1-3 units.
"Agriculture Business" includes all non-homestead agricultural property.
The amounts listed under "Exempt Organizations" are the non-exempt AV and tax billed to those entities.
Net levy is net of PTRC, State Homestead Credit, and County Homestead Credit, as applicable.
Net AV and Net Levy amounts include AV and tax on tiffed property.
Estimates are based on county parcel data, county abstracts, and Form 15 assessor information.

Source: County Auditor Abstracts; County Auditor and County Assessor detail datasets, County assessor Form 15.

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2005 Payable 2006**

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
<u>PERSONAL PROPERTY:</u>				
Business Personal Property:				
Business Inventory:				
Commercial	\$5,909,771,731	2.08%	\$166,936,969	2.84%
Industrial	3,348,447,623	1.18%	96,194,461	1.64%
Agricultural	218,554,147	0.08%	3,884,105	0.07%
Utilities - locally assessed	19,496,650	0.01%	556,848	0.01%
Sub-total	\$9,496,270,151	3.35%	\$267,572,383	4.55%
Business Depreciable Assets:				
Commercial	\$9,577,122,833	3.37%	\$276,474,923	4.71%
Industrial	12,413,710,287	4.37%	346,587,299	5.90%
Agricultural	1,114,865,132	0.39%	20,106,741	0.34%
Utilities - locally assessed	796,893,519	0.28%	21,082,963	0.36%
Sub-total	\$23,902,591,770	8.42%	\$664,251,926	11.31%
Total Business Personal Property	\$33,398,861,921	11.77%	\$931,824,309	15.86%

Pay 2006

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
Other:				
Utilities - State Assessed	\$9,005,839,218	3.17%	\$220,859,382	3.76%
Individual Property	612,164,330	0.22%	12,213,749	0.21%
Sub-total	\$9,618,003,548	3.39%	\$233,073,131	3.97%

Total Personal Property **15.16%** **\$1,164,897,440** **19.83%**

REAL PROPERTY:

Business:				
Commercial	\$50,315,658,387	17.73%	\$1,205,365,766	20.52%
Industrial	15,038,648,281	5.30%	363,651,601	6.19%
Agricultural	15,229,116,993	5.37%	240,075,355	4.09%
Sub-total	\$80,583,423,661	28.39%	\$1,809,092,721	30.79%

Residential:

Res Homesteads	\$109,824,419,440	38.70%	\$1,918,292,118	32.65%
Ag Homestead	11,189,292,010	3.94%	159,751,717	2.72%
Non-Homestead Res	37,340,441,061	13.16%	783,327,352	13.33%
Sub-total	\$158,354,152,510	55.80%	\$2,861,371,187	48.70%

Other:				
Utilities	\$733,193,878	0.26%	\$17,224,429	0.29%
Exempt Organizations	1,120,562,816	0.39%	22,906,476	0.39%
Total Real Property	\$240,791,332,865	84.84%	\$4,710,594,812	80.17%
TOTAL ALL PROPERTY	\$283,808,198,334	100.00%	\$5,875,492,252	100.00%

RECAPITULATION OF ALL PROPERTY:

Commercial	65,802,552,950	23.19%	1,648,777,658	28.06%
Industrial	30,800,806,191	10.85%	806,433,361	13.73%
Residential, Individual, Ag Hmstd	158,966,316,840	56.01%	2,873,584,936	48.91%
Agricultural Business	16,562,536,272	5.84%	264,066,201	4.49%
Utilities	10,555,423,265	3.72%	259,723,621	4.42%
Exempt Organizations	1,120,562,816	0.39%	22,906,476	0.39%
TOTAL ALL PROPERTY	\$283,808,198,334	100.00%	\$5,875,492,252	100.00%

Notes:

"Residential" property includes homesteads plus non-homestead living units in buildings with 1-3 units.

"Agriculture Business" includes all non-homestead agricultural property.

The amounts listed under "Exempt Organizations" are the non-exempt AV and tax billed to those entities.

Net levy is net of PTRC, State Homestead Credit, and County Homestead Credit, as applicable.

Net AV and Net Levy amounts include AV and tax on tiffed property.

Estimates are based on county parcel data, county abstracts, and Form 15 assessor information.

Source: County Auditor Abstracts; County Auditor and County Assessor detail datasets, County assessor Form 15.

EXCISE & ADMISSIONS TAXES

AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

ACCT. NO. 6000-185800-40240

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of State Revenue.

TAX BASE: The weight, class, and age of the aircraft determine taxes owed.

Class A	Piston-driven
Class B	Piston-driven, pressurized
Class C	Turbine-driven
Class D	Homebuilt, gliders, or hot air balloons

<u>Age</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>
0-4	\$0.04/lb	\$0.065/lb	\$0.09/lb	\$0.0175/lb
5-8	\$0.035/lb	\$0.055/lb	\$0.08/lb	\$0.015/lb
9-12	\$0.03/lb	\$0.05/lb	\$0.07/lb	\$0.0125/lb
13-16	\$0.025/lb	\$0.025/lb	\$0.025/lb	\$0.01/lb
17-25	\$0.02/lb	\$0.02/lb	\$0.02/lb	\$0.0075/lb
over 25	\$0.01/lb	\$0.01/lb	\$0.01/lb	\$0.005/lb

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out of state (however, these aircraft are not exempt if operated in Indiana more than 60 days); aircraft which federal law or the Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Department of State Revenue

REVENUE:	FY 2002	\$548,887
	FY 2003	\$649,665
	FY 2004	\$641,757
	FY 2005	\$753,374
	FY 2006	\$592,574

DISTRIBUTION: Revenues are distributed on a quarterly basis to the county where the aircraft is usually located when it is not being operated. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 6000-120900-40450

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds, and vehicles leased as part of a funeral.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2002	\$9,126,730
	FY 2003	\$9,500,874
	FY 2004	\$8,940,877
	FY 2005	\$8,840,761
	FY 2006	\$8,791,768

DISTRIBUTION: On May 20 and November 20, all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in the same manner that property taxes are apportioned and distributed.

COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5

ACCT. NO. 6990-101000

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the predetermined base revenue amount by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the Commercial Vehicle Excise Tax (CVET) amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET fees as well. CVET fees are reduced by 50% for farm vehicles. Tax rates for CY 2000 were set at amounts of about one-half of the above rate computation.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the Commercial Vehicle Excise Tax paid by owners of intrastate commercial vehicles, and the Department of State Revenue is required to collect the tax paid by owners of interstate commercial vehicles. Tax owed by out-of-state-based commercial vehicles is collected by the IRP authority in the state of registration.

Indiana-based taxpayers who own vehicles subject to the CVET filed an information return along with their personal property tax return in CY 2000. The State Tax Board determined each taxing unit's base revenue for CY 2001 by applying the 2000 property tax rate to the assessed value compiled from the information returns. The base revenue amount is increased by 5% annually.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units.

EXEMPTIONS: Trucks gross-plated for less than 11,000 pounds and subject to the Motor Vehicle Excise Tax.

REVENUE:	FY 2002	\$51,994,234
	FY 2003	\$54,079,060
	FY 2004	\$57,308,850
	FY 2005	\$56,307,824
	FY 2006	\$54,883,567

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX

County Motor Vehicle Excise Surtax: IC 6-3.5-4

County Wheel Tax: IC 6-3.5-5

TAXPAYER:

Excise Surtax: Owners of vehicles liable for the Motor Vehicle Excise Tax who reside in a county that imposes the tax.

Wheel Tax: Owners of other classes of vehicles who reside in a county that imposes the tax. A county must adopt or rescind both taxes simultaneously.

TAX BASE:

Excise Surtax: Passenger cars, motorcycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the Excise Surtax.

RATES:

Excise Surtax: Adopting counties may impose the Surtax at rates ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the Surtax may not be less than \$7.50. Counties also have the option of imposing a flat fee. The fee must be at least \$7.50 and may not exceed \$25.00

Wheel Tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between \$5 and \$40.

PROCEDURE: The Surtax or Wheel Tax is paid when the vehicle is registered. \$0.15 of the Surtax or Wheel Tax collected for each transaction is deposited in the State License Branch Fund.

EXEMPTIONS:

Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel Tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or nonprofit youth organization; and vehicles liable for the Surtax.

ADMINISTRATION: The license branch in each county that adopts the tax is responsible for collecting the taxes.

REVENUE:

<u>CY</u>	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
2001	\$2,692,602	\$27,319,739	\$30,012,341
2002	\$2,760,140	\$28,273,527	\$31,033,667
2003	\$3,095,694	\$30,869,902	\$33,965,596
2004	\$5,250,618	\$45,411,897	\$50,662,515
2005*	\$4,950,736	\$48,665,847	\$53,618,467

*Two counties have adopted Surtax/Wheel Tax to be first effective 2005.

REVENUE: CY 2005

<u>County</u>	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
Allen	\$367,948	\$3,098,201	\$3,466,149
Brown	23,438	266,842	290,280
Clark	165,859	1,695,891	1,861,750
Clinton	38,987	437,909	476,896
Daviess	53,638	251,245	304,883
Decatur	64,818	475,729	540,547
Dubois	110,465	716,013	826,478
Elkhart	291,588	3,169,407	3,460,995
Fayette	38,643	541,310	579,953
Fountain	39,460	263,299	302,759
Gibson	29,808	539,803	569,611
Greene	89,754	770,963	860,717
Hancock	185,959	1,522,329	1,708,288
Hendricks	311,609	2,200,629	2,512,238

Henry	91,564	1,107,206	1,198,770
Howard	75,755	1,548,216	1,623,971
Jay	76,554	288,333	364,887
Lagrange	62,963	239,435	302,398
Marion	988,309	13,189,468	14,177,777
Monroe	56,070	1,550,989	1,607,059
Montgomery	95,499	532,316	627,815
Morgan*	113,770	663,002	776,772
Noble	132,080	461,609	593,689
Owen	39,664	257,062	296,726
Parke	64,981	242,450	307,431
Perry	28,290	269,831	298,121
Posey	118,537	456,394	574,931
Putnam	102,502	527,227	629,729
Rush	48,626	268,498	317,124
St Joseph	452,300	5,234,149	5,686,449
Sullivan	79,081	298,975	378,056
Tippecanoe*	166,179	2,280,875	2,447,054
Union	17,256	71,835	89,091
Vanderburgh	126,091	1,124,822	1,250,913
Vermillion	62,573	154,569	217,142
Vigo	82,306	1,218,765	1,301,071
Warrick	<u>57,135</u>	<u>727,810</u>	<u>784,945</u>

Total \$4,950,736 \$48,665,847 \$53,618,467

*Two counties have adopted Surtax/Wheel Tax to be first effective 2005.

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town, and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the County Motor Vehicle Excise Surtax and Wheel Tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

ENTERTAINMENT FACILITIES ADMISSIONS TAX

IC 6-9-34

TAXPAYERS: Persons attending a private event at an outdoor facility with a minimum capacity of 10,000 persons. The facility must be located in a geographic area that has been annexed by the city before the adoption of the tax ordinance.

TAX BASE: Paid admission on tickets purchased at box office or authorized agent of the facility.

RATE: \$0.50 per paid admission.

PROCEDURE: Persons selling tickets collect the tax as agents of the city. The revenue is remitted by the agent to the city fiscal officer within 20 days of the end of the month of collection.

ADMINISTRATION: City fiscal officer

EXEMPTIONS: Events held by education institutions, religious organizations, charitable organizations, events sold on a per-vehicle basis.

REVENUE/DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used for highway improvements and sewer to and from the facility and payment on bonds or leases entered into for such improvements.

The General Assembly passed P.L. 254-2003 allowing the local option to adopt the tax. Collection would begin after December 31 of the year of passage of a local ordinance, or a later date specified in the ordinance.

MARION COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 3220-124900

TAXPAYER: Each person who pays a price for admission to any event held in the RCA Dome, the Convention Center, Victory Field, or Conseco Fieldhouse (all located in Marion County).

RATE: 6% of the price of admission (effective July 1, 2005).

EXEMPTIONS: The tax does not apply to events sponsored by educational institutions, religious organizations, or charitable organizations.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

LOCAL ADMINISTRATION/DISTRIBUTION: Amounts received from the tax are paid by the State Treasurer to the treasurer of the Marion County Capital Improvement Board of Managers.

REVENUE:	FY 2002	\$4,247,037
	FY 2003	\$4,457,029
	FY 2004	\$5,041,756
	FY 2005	\$5,212,561
	FY 2006	\$6,273,334

NOTE: Under current law, the tax applies to any event at the facilities listed above. However, prior to the passage of P.L. 256 - 1997, the tax was applicable only to professional sporting events held in the RCA Dome. Beginning 1/1/2041, the tax will apply only to professional sporting events.

MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7

ACCT. NO. 6000-133800

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days in Marion County.

TAX BASE: The gross retail income received by the retail merchant for the rental.

RATE: 2% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

ADMINISTRATION: Sales Tax Division, Dept. of State Revenue

DISTRIBUTION: On or before the 20th of each month, all amounts held in the County Supplemental Auto Rental Excise Account within the state General Fund are distributed to the Capital Improvement Board of Managers.

REVENUE:	FY 2002	\$1,950,391
	FY 2003	\$1,772,456
	FY 2004	\$1,827,327
	FY 2005	\$1,941,339
	FY 2006	\$3,319,676

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, and trucks with a declared gross weight of 11,000 pounds or less.

TAX BASE: The vehicle's base or factory-advertised delivered price and year of manufacture.

RATE: The Excise Tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most Excise Tax rates were reduced by up to 50%. Rates greater than \$100 were reduced by 50%. Rates between \$50 and \$100 were reduced to \$50. Rates under \$50 were not changed.

Transfers from the Lottery and Gaming Surplus Account replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amount is \$236.2 M per year.

In addition, there is a \$0.2 M annual transfer from the state General Fund.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes and motor homes; vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the Excise Tax and not owned by federal, state, and local governments are subject to personal property tax or the Commercial Vehicle Excise Tax.

CREDITS: Credit is applied to a newly purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly purchased vehicle exceeds the amount of tax owed on the newly purchased vehicle by \$4 or more, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission.

A disabled veteran or surviving spouse who does not use the full amount of the \$24,960 or \$12,480 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$18,720 property tax deduction allowed by IC 6-1.1-12-16 or IC 6-1.1-12-17.4 for WWI veterans and surviving spouses to reduce the assessed value of tangible property is entitled to an Auto Excise Tax credit. The credit equals \$2 for each \$100 of unused deductions. An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 10% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit for the Motor Vehicle Excise Tax paid for those rented vehicles. The credit is equal to the lesser of the Excise Tax liability due for those vehicles in a registration year or the total Auto Rental Excise taxes collected during the immediately preceding registration year.

Refunds for Excise Tax may be processed for (1) name changes; (2) destroyed vehicles; or (3) vehicles registered out of state for same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid.

The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid under this chapter if after the owner's regular registration date:

(1) the owner registers the vehicle for use in another state; and

(2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to

(1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus

(2) 10% of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

To claim the refund provided by this section, the owner of the vehicle must provide the Bureau with:

(1) a request for a refund on a form furnished by the Bureau; and

(2) proof that the tax was paid.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When a vehicle is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When a vehicle is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any vehicle purchased in the same year or the following registration year. A registrant who sells a vehicle and replaces it with another vehicle whose excise tax is less than the previous vehicle's liability is entitled to a credit.

**Motor Vehicle Excise Tax Rate Schedule Beginning 1996
Factory-Advertised Delivered Price and Classification**

Age	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV	XVI	XVII
	\$50 to \$1,499	\$1,500 to \$2,249	\$2,250 to \$2,999	\$3,000 to \$3,999	\$4,000 to \$5,499	\$5,500 to \$6,999	\$7,000 to \$8,499	\$8,500 to \$9,999	\$10,000 to 12,499	\$12,500 to 14,999	\$15,000 to 17,999	\$18,000 to 21,999	\$22,000 to 24,999	\$25,000 to 29,999	\$30,000 to 34,999	\$35,000 to 42,499	\$42,500 and over
1	12	36	50	50	66	84	103	123	150	172	207	250	300	350	406	469	532
2	12	30	50	50	57	74	92	110	134	149	179	217	260	304	353	407	461
3	12	27	42	50	50	63	77	93	115	130	156	189	225	265	307	355	398
4	12	24	33	50	50	52	64	78	98	112	135	163	184	228	257	306	347
5	12	18	24	48	50	50	52	64	82	96	115	139	150	195	210	261	296
6	12	12	18	36	50	50	50	50	65	79	94	114	121	160	169	214	242
7	12	12	12	24	42	49	50	50	52	65	78	94	96	132	134	177	192
8	12	12	12	18	24	30	40	50	50	53	64	65	65	91	91	129	129
9	12	12	12	12	12	18	21	34	40	50	50	50	50	50	50	63	63
10	12	12	12	12	12	12	12	12	12	12	21	26	30	36	42	49	50

Annual Registration Date

Corporate	January 31
Rental Vehicles	February 28
International Registration Plan (IRP)	March 31

**Annual Registration Date
for Passenger Vehicles,
Motorcycles, Trucks under 11,000
Pounds, and RVs
by First Letters of Last Name**

A-BE	February 15
BF-BZ	February 28
C	March 15
D	March 31
E-F	April 15
G	April 30
HA-HN	May 15
HO-I	May 31
J-KM	June 15
KN-L	June 30
MA-ME	July 15
MF-O	July 31
P-Q	August 15
R	August 31
SA-SN	September 15
SO-T	September 30
U-WK	October 15
WL-Z	October 31

Other

All Other Vehicles	February 28
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ADMINISTRATION: Excise Tax & Registration Division, BMV

REVENUE:

<u>CY</u>	<u>Excise Tax</u>	<u>Lottery & Gaming Transfer</u>	<u>State General Fund</u>	<u>Total</u>
2001	\$392,103,166	\$236,212,440	\$203,688	\$628,519,294
2002	\$406,689,882	\$236,212,440	\$203,688	\$643,106,010
2003	\$418,754,033	\$236,212,440	\$203,688	\$655,170,161
2004	\$422,006,540	\$236,212,440	\$203,688	\$658,422,668
2005	\$476,507,363	\$236,212,440	\$203,688	\$712,923,491

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A \$1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

NOTE: Figures in following table may be slightly off due to rounding.

CY2005 Excise Tax Collections by County

<u>County</u>	<u>Actual Excise Tax Paid at License Branch</u>	<u>State Distribution</u>	<u>Total Excise Distribution</u>
Adams	\$1,809,346	\$923,217	\$2,732,563
Allen	26,015,148	12,442,789	38,457,937
Bartholomew	5,127,703	3,070,969	8,198,672
Benton	598,170	319,045	917,215
Blackford	845,453	443,862	1,289,315
Boone	4,660,052	2,621,649	7,281,701
Brown	1,371,994	621,697	1,993,691
Carroll	1,583,201	764,971	2,348,172
Cass	2,542,860	1,395,398	3,938,258
Clark	8,216,729	3,583,149	11,799,878
Clay	1,775,975	951,965	2,727,940
Clinton	2,604,032	1,134,798	3,738,830
Crawford	588,236	286,261	874,497
Daviess	2,045,714	933,969	2,979,683
Dearborn	3,530,941	1,926,011	5,456,952
Decatur	2,079,620	903,114	2,982,734
Dekalb	2,765,414	1,446,303	4,211,717
Delaware	7,146,887	3,830,753	10,977,640

County	Actual Excise Tax Paid at License Branch	State Distribution	Total Excise Distribution
Dubois	3,966,180	1,764,961	5,731,141
Elkhart	15,240,537	6,264,460	21,504,997
Fayette	1,921,082	791,646	2,712,728
Floyd	4,955,398	2,673,476	7,628,874
Fountain	1,409,169	623,244	2,032,413
Franklin	1,540,094	840,652	2,380,746
Fulton	1,438,996	753,428	2,192,424
Gibson	2,927,458	1,320,140	4,247,598
Grant	4,309,495	2,283,604	6,593,099
Greene	2,826,385	1,045,596	3,871,981
Hamilton	24,000,025	13,926,386	37,926,411
Hancock	6,815,395	3,244,614	10,060,009
Harrison	2,651,327	1,363,892	4,015,219
Hendricks	13,256,127	6,084,621	19,340,748
Henry	4,558,516	1,895,619	6,454,135
Howard	8,374,398	4,093,881	12,468,279
Huntington	2,495,359	1,350,210	3,845,569
Jackson	2,754,662	1,571,679	4,326,341
Jasper	2,409,815	1,335,684	3,745,499
Jay	1,487,255	623,138	2,110,393
Jefferson	1,997,537	1,054,384	3,051,921
Jennings	1,623,118	852,904	2,476,022
Johnson	10,177,166	5,891,645	16,068,811
Knox	2,372,779	1,268,393	3,641,172
Kosciusko	5,371,103	2,831,310	8,202,413
Lagrange	2,034,278	924,350	2,958,628
Lake	30,983,239	17,103,275	48,086,514
Laporte	7,258,549	4,147,820	11,406,369
Lawrence	3,119,413	1,662,486	4,781,899
Madison	9,382,373	5,166,410	14,548,783
Marion	69,998,105	32,821,251	102,819,356
Marshall	3,090,776	1,648,488	4,739,264
Martin	636,531	335,212	971,743
Miami	2,307,576	1,293,154	3,600,730
Monroe	8,410,707	3,701,939	12,112,646
Montgomery	2,993,671	1,330,050	4,323,721
Morgan	5,935,727	2,823,222	8,758,949
Newton	1,083,278	594,039	1,677,317

County	Actual Excise Tax Paid at		State Distribution	Total Excise Distribution
	License Branch			
Noble	3,430,611		1,509,459	4,940,070
Ohio	416,375		215,707	632,082
Orange	1,224,429		643,023	1,867,452
Owen	1,577,956		669,633	2,247,589
Parke	1,343,218		575,082	1,918,300
Perry	1,425,274		615,848	2,041,122
Pike	842,711		460,607	1,303,318
Porter	12,432,763		6,993,553	19,426,316
Posey	2,598,279		1,124,083	3,722,362
Pulaski	911,280		479,651	1,390,931
Putnam	2,885,023		1,295,096	4,180,119
Randolph	1,639,990		844,484	2,484,474
Ripley	1,916,134		1,025,420	2,941,554
Rush	1,420,826		651,192	2,072,018
St Joseph	22,267,077		9,081,590	31,348,667
Scott	1,395,060		701,687	2,096,747
Shelby	3,065,783		1,642,797	4,708,580
Spencer	1,516,905		832,017	2,348,922
Starke	1,495,428		777,350	2,272,778
Steuben	2,344,425		1,242,380	3,586,805
Sullivan	1,660,105		690,859	2,350,964
Switzerland	586,779		310,322	897,101
Tippecanoe	11,386,119		5,352,961	16,739,080
Tipton	1,474,179		834,749	2,308,928
Union	548,593		257,888	806,481
Vanderburgh	13,012,206		6,662,837	19,675,043
Vermillion	1,316,104		607,143	1,923,247
Vigo	7,275,624		3,299,779	10,575,403
Wabash	2,225,924		1,179,530	3,405,454
Warren	636,594		346,874	983,468
Warrick	5,142,927		2,425,096	7,568,023
Washington	1,712,207		887,727	2,599,934
Wayne	4,051,885		2,121,166	6,173,051
Wells	1,846,576		967,291	2,813,867
White	1,776,521		965,669	2,742,190
Whitley	<u>2,284,403</u>		<u>1,224,394</u>	<u>3,508,797</u>
Total	\$476,507,363		\$236,416,128	\$712,923,491

WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory-advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table:

<u>Motorized Boat's or Sailboat's Value When New</u>			
Class	At Least	but Less Than	Tax Due
1	\$0.01	\$500	\$2
2	500	1,000	6
3	1,000	1,500	20
4	1,500	2,000	30
5	2,000	3,000	42
6	3,000	5,000	55
7	5,000	7,500	70
8	7,500	10,000	88
9	10,000	15,000	110
10	15,000	22,500	150
11	22,500	35,000	200
12	35,000	50,000	275
13	50,000	75,000	375
14	75,000	or more	500

PROCEDURE: A boat owner must pay the boat excise tax, the Department of Natural Resources' fee, and the Lake and River Enhancement Fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax, the tax is due no later than the thirty-

second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

When to Register Watercraft

Last Initial:	Renewal Due:
Corporate	January
A-B	February
C-D	March
E-G	April
H-I	May
J-L	June
M-O	July
P-R	August
S-T	September
U-Z	October

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human-powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than 22 consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for a combined total of less than 22 days during the boating year; or subject to the Commercial Vessel Tonnage Tax under IC 6-6-6.

CREDITS: Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

REFUNDS: Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which a credit is issued. The refund is equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (1) a request for refund on a form furnished by the Bureau; (2) a statement of proof of destruction on an affidavit furnished by the Bureau; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise Tax is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft Excise Tax is distributed by the State Auditor on a monthly basis.

Calendar <u>Year</u>	Watercraft <u>Excise Tax</u>
2001	\$7,959,503
2002	\$8,187,351
2003	\$8,229,579
2004	\$8,748,052
2005	\$8,547,736

CY 2005 WATERCRAFT EXCISE TAX DISTRIBUTIONS

	<u>Regis.</u>	<u>Excise</u>		<u>Regis.</u>	<u>Excise</u>
1 ADAMS	866	\$30,557	48 MADISON	4,554	175,865
2 ALLEN	9,388	364,964	49 MARION	13,894	661,872
3 BARTHOLO.	1,819	69,463	50 MARSHALL	3,638	138,532
4 BENTON	297	9,769	51 MARTIN	453	8,856
5 BLACKFORD	444	13,308	52 MIAMI	1,173	39,271
6 BOONE	1,491	65,723	53 MONROE	3,303	179,701
7 BROWN	1,128	49,299	54 MONTGOMERY	896	36,610
8 CARROLL	2,004	74,773	55 MORGAN	2,822	129,007
9 CASS	1,268	39,303	56 NEWTON	719	21,715
10 CLARK	2,975	127,428	57 NOBLE	4,346	120,817
11 CLAY	764	22,128	58 OHIO	264	10,816
12 CLINTON	897	28,143	59 ORANGE	997	30,010
13 CRAWFORD	866	25,089	60 OWEN	883	26,657
14 DAVIESS	1,086	23,733	61 PARKE	1,167	47,887
15 DEARBORN	1,659	84,107	62 PERRY	1,179	37,936
16 DECATUR	607	24,791	63 PIKE	744	12,503
17 DEKALB	2,180	58,405	64 PORTER	5,306	228,973
18 DELAWARE	3,730	139,127	65 POSEY	1,409	42,057
19 DUBOIS	1,800	56,540	66 PULASKI	842	18,887
20 ELKHART	6,660	226,383	67 PUTNAM	1,559	60,061
21 FAYETTE	567	22,123	68 RANDOLPH	778	27,695
22 FLOYD	2,079	93,445	69 RIPLEY	662	22,571
23 FOUNTAIN	702	20,854	70 RUSH	450	17,140
24 FRANKLIN	993	61,218	71 ST JOSEPH	5,117	152,460
25 FULTON	1,789	56,803	72 SCOTT	881	30,951
26 GIBSON	1,330	34,964	73 SHELBY	1,427	53,194
27 GRANT	1,781	74,035	74 SPENCER	911	27,837
28 GREENE	1,319	26,017	75 STARKE	2,109	72,763
29 HAMILTON	7,712	508,581	76 STEUBEN	10,045	421,104
30 HANCOCK	1,943	110,086	77 SULLIVAN	930	21,908
31 HARRISON	1,552	58,252	78 SWITZERLAND	311	16,529
32 HENDRICKS	3,547	164,071	79 TIPPECANOE	2,906	103,011
33 HENRY	1,890	65,419	80 TIPTON	690	24,866
34 HOWARD	2,577	105,632	81 UNION	644	44,588
35 HUNTINGT.	1,390	46,224	82 VANDERBGH.	4,379	141,427
36 JACKSON	995	40,927	83 VERMILLION	611	16,252
37 JASPER	1,281	42,964	84 VIGO	2,245	73,369
38 JAY	548	18,747	85 WABASH	1,370	41,403
39 JEFFERSON	1,059	41,659	86 WARREN	430	14,579
40 JENNINGS	964	31,033	87 WARRICK	2,516	75,961
41 JOHNSON	3,054	159,096	88 WASHINGTON	995	24,651
42 KNOX	1,429	33,376	89 WAYNE	1,430	53,121
43 KOSCIUSKO	12,756	578,109	90 WELLS	963	37,376
44 LAGRANGE	5,228	150,344	91 WHITE	3,609	163,163
45 LAKE	9,663	392,792	92 WHITLEY	<u>2,824</u>	<u>80,618</u>
46 LAPORTE	4,608	242,063			
47 LAWRENCE	1,767	49,296	TOTAL	215,833	\$8,547,736

SOURCES OF REVENUE

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11-4-3, 3.6

ACCT. NO. 1000-100800-42800

REVENUE BASE: Each local unit of government is required to pay all or a portion of the expenses of examination by the Board of Accounts. Payment is due from the county auditor or the utility disbursing officer when a bill is sent by the state examiner.

The rate billed is \$45.00 per day for each field examiner engaged in making the examination, except for municipal utilities which are billed actual direct expense. Certain designated agencies and instrumentalities of the state are required to pay the expenses of examination by the Board of Accounts. The state units that are billed actual direct expenses follow.

<u>State Agency or Instrumentality</u>	<u>Fund Charged</u>
Dept. of Transportation	Motor Veh. Hwy. Fund
Bureau of Motor Vehicles	Motor Veh. Hwy. Fund
Motor Fuel Tax Division	Motor Veh. Hwy. Fund
Indiana State Police	Motor Veh. Hwy. Fund
Teachers' Retirement Fund	Agency's own fund
Alcohol & Tobacco Comm.	ATC Enforce. Fund
Eligible Federal Projects	Applicable fed. funds
State Fair Board	State Fair Board Funds
State Colleges & Univ.	State appropriations
DOT Toll Projects	Transportation Finance Authority Funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2002	\$3,643,288
	FY 2003	\$4,014,787
	FY 2004	\$4,106,082
	FY 2005	\$4,540,104
	FY 2006	\$4,731,478

DISTRIBUTION: General Fund

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 1000-100610

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 4.5% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2002	\$90,697
	FY 2003	\$112,503
	FY 2004	\$100,000
	FY 2005	*\$37,749
	FY 2006	\$122,025

*The decrease in revenue in 2005 was due to renovation of the cafeteria and a new vendor taking over operation.

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 1000-100610

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Bank One (424 square feet), Highway Credit Union (421 sq. ft.), and Capitol Plus Credit Union (1576 sq. ft.). The Department also leases space at the former Central State Hospital.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2002	\$30,104
	FY 2003	\$34,449
	FY 2004	\$37,489
	FY 2005	\$33,941
	FY 2006	\$33,268

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 1000-210560-42420

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are \$1.00 minimum up to \$6.00 for the entire day. Event parking rates range from \$3.00 to \$10.00.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2002	\$498,806
	FY 2003	\$472,479
	FY 2004	\$617,877
	FY 2005	\$806,030
	FY 2006	\$1,016,520

DISTRIBUTION: General Fund

ALCOHOL AND TOBACCO COMMISSION

EMPLOYEE'S PERMITS

IC 7.1-4-4.1-3

ACCT. NO. 3070-123000-40370

REVENUE BASE: A \$30 license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. Fee is paid biennially. The fee is \$5 if the permit is used only for volunteer service that benefits a nonprofit organization.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2002	\$1,162,296
	FY 2003	\$1,147,584
	FY 2004	\$1,646,977
	FY 2005	\$1,686,380
	FY 2006	\$1,772,074

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ATC administrative costs.

FINES AND PENALTIES

IC 7.1-3-23

ACCT. NO. 3070-123000-42090

REVENUE BASE: The Alcohol and Tobacco Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE: \$4,000 or less for each violation if the permittee is a brewer or distiller.

\$2,000 or less for each violation if the permittee is a wholesaler.

\$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller, or wholesaler.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2002	\$429,931
	FY 2003	\$702,225
	FY 2004	\$709,653
	FY 2005	\$737,575
	FY 2006	\$717,181

DISTRIBUTION: Enforcement and Administration Fund

PERMIT REVENUE FOR EXCISE FUND

IC 7.1-4-4.1, 7.1-4-9-1

ACCT. NO. 6000-185500

REVENUE BASE: Businesses that sell alcoholic beverages. Retailers sell for consumption on premises while dealers sell for consumption off premises. Permit fees are paid annually.

RATE:

<u>Permit Type</u>	<u>Fee</u>
Beer Dealer	\$500
Wine Dealer	500
Liquor Dealer	500
Beer Retailer	500
Wine Retailer	500
Liquor Retailer	500
Supplemental Retailer	Repealed*
Supplemental Caterer	\$5/event

*P.L. 224-2005, effective May 11, 2005, raised permit fees and repealed provisions requiring supplemental retailer permits.

A permit is required for each type of beverage sold. Prior to May 11, 2005, a Supplemental Retailer fee of \$250 was imposed on a holder of a retailer's permit if the retailer (under the authority of IC 7.1-3-16.5) sold food and any type of alcoholic beverage on Sunday.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Revenue from retailer and dealer permits is initially deposited in the Excise Fund. These receipts are then distributed 37% to the state General Fund, 33% to the general funds of cities, towns, and counties based on population, and 30% to the Enforcement and Administration Fund.

Revenue for Excise Fund permits are combined with revenue from General Fund permits in the "Permit Revenue for General Fund" section.

PERMIT REVENUE FOR GENERAL FUND

IC 7.1-4-4.1, 7.1-4-7-1

ACCT. NO. 6000-185500

REVENUE BASE: Certain businesses that sell alcoholic beverages. Permit fees are paid annually, unless otherwise noted.

RATE:

<u>Type of Permit</u>	<u>Fee</u>
Brewer (>20,000 barrels annually)	\$2,000
Brewer (<20,000 barrels annually)	500
Distiller	2,000
Malt Manufacturer	2,000
Vintner	2,000
Wine Bottler	2,000
Beer Wholesaler	2,000
Malt Wholesaler	2,000
Wine Wholesaler (>12,000 gallons)	2,000
Wine Wholesaler (<12,000 gallons)	100
Direct Wine Seller*	100
Liquor Wholesaler	2,000
Farm Winery	500
Farm Winery Brandy Distiller	500
Salesman (biennial permit)	20
Carrier	5
Airplane	Not more than 500
Boat	Not more than 500
Dining Car	Not more than 500
Letter of Extension	50
Transfer of Permit	250

*P.L. 154-2006 (effective March 24, 2006) established a fee for a wine wholesaler who sells less than 12,000 gallons, and also established a Direct Wine Seller's permit.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: General Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5

ACCT. NO. 3070-123000-42190

REVENUE BASE: Businesses that sell tobacco products at a retail location or through a vending machine. A certificate is required for each location in which tobacco is sold. The fee for the certificate is \$50. Certificates expire after one year.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004. P.L. 224-2005, effective May 11, 2005, raised the fee for this certificate to \$200 and also increased the term of the certificate to 3 years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2004	\$426,530
	FY 2005	*\$638,762
	FY 2006	**\$1,388,621

*This total includes approximately 2 months of fees collected at the amount of \$200 as increased by P.L. 224-2005.

**The increase in revenue reflects the increase of this fee to \$200 enacted in P.L. 224-2005, effective May 11, 2005.

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-2.1-16-7, 10, 11, 12, ACCT. NO. 1000-103510-41100

REVENUE BASE: Annual license fee for an animal disposal plant is \$150, which includes vehicle transporting certificates; the fee is \$20 for each additional substation. Under one application and the original payment of fees, the licensee is entitled to two inspections by the State Veterinarian.

A \$100 fee is charged for investigating and passing plans for a new disposal plant. An annual license fee of \$50 is charged for a new disposal plant license plus any required additional fees.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2002	\$2,610
	FY 2003	\$2,930
	FY 2004	\$2,460
	FY 2005	\$3,190
	FY 2006	\$2,890

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-34-1

ACCT. NO. 6420-185000-42510; 49200

IN Constitution Article 8-2

6450-143000-49210

REVENUE BASE: Intangible and certain tangible property held by business associations or financial institutions is to be presumed abandoned, depending upon the asset type, a defined number of years after the last owner contact and is subsequently remitted to the Attorney General. All funds received are placed in the Abandoned Property Fund. A claimant can recover the value of the property for up to 25 years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2002*	\$46,982,379
	FY 2003*	\$42,848,790
	FY 2004**	\$102,754,270
	FY 2005	\$52,319,351
	FY 2006	\$76,639,460

*Revenue numbers have been adjusted to reflect consistent methodology.

**Increased revenue in the Fund is a one-time occurrence that reflects the change in timing that establishes when the proceeds due to shareholders as a result of the demutualization of a mutual insurance company are presumed to be abandoned and reportable to the state.

DISTRIBUTION: P.L. 246-2005 amended IC 32-34-1 to provide that if the balance in the Abandoned Property Fund exceeds \$500,000, the excess is transferred to the state General Fund. Interest earned on investment of the Fund is transferred to the General Fund. Proceeds from escheated estates are constitutionally required to be transferred to the Common School Fund. Noncode provisions in P.L.224-2003 provided for a temporary change in the distribution of the Abandoned Property Fund for FY 2003, FY 2004, and FY 2005. For these specified years, if the balance in the Abandoned Property Fund exceeded \$500,000, the excess, less operating expenses, was transferred to the General Fund.

**PROFESSIONAL FUNDRAISER CONSULTANT AND
SOLICITOR REGISTRATION**

IC 23-7-8-4

ACCT. NO. 6000-174600-49300

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of \$1,000. To annually renew a registration, the fee is \$50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant or professional solicitor may register for and pay a single fee on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

REVENUE:	FY 2002	\$41,984
	FY 2003	\$24,210
	FY 2004	\$55,160
	FY 2005	\$40,310
	FY 2006	\$57,260

DISTRIBUTION: Dedicated Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7-3-7; 24-4.7-5-2
11 IAC 2-6-1

ACCT. NO. 6000-193100

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is \$750. Persons paying the fee are entitled to four consecutive quarterly publications of the list. An additional fee of \$0.15 per page is collected from persons wishing to obtain a paper copy of the list.

Telephone solicitors who make calls to persons included on the telephone privacy list are subject to penalties up to \$10,000 for the first violation and up to \$25,000 for each subsequent violation. If the amount of money in the fund exceeds \$200,000 at the end of a fiscal year, the excess is transferred to the General Fund.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

REVENUE:	FY 2002*	\$356,870
	FY 2003	\$691,393
	FY 2004	\$452,170
	FY 2005	\$430,173
	FY 2006	\$439,363

*The Telephone Privacy List was authorized by P.L.189-2001. The first list became available to telephone solicitors in January 2002.

DISTRIBUTION: Telephone Solicitation Fund, General Fund

AUDITOR OF THE STATE

FINES

IC 35-50-2, 3

ACCT. NO. 6660-105200-42000

REVENUE BASE: All fines and forfeitures collected are deposited in the Common School Fund.

RATE:

Type of Crime	Maximum Fine
All Felonies	\$10,000
Class A Misdemeanor	\$5,000
Class B Misdemeanor	\$1,000
Class C Misdemeanor	\$500

ADMINISTRATION: Auditor of State

REVENUE:	FY 2002	\$6,987,068
	FY 2003	\$6,740,475
	FY 2004	\$7,061,656
	FY 2005	\$5,297,465
	FY 2006	\$6,335,485

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 1000-100500-42050

REVENUE BASE: Costs levied as judgments against infractions are deposited in the state General Fund.

RATE:

Type of Infraction	Maximum Judgment
Class A	\$10,000
Class B	\$1,000
Class C	\$500
Class D	\$25

ADMINISTRATION: Auditor of State

REVENUE: FY 2002 \$14,173,003
FY 2003 \$10,633,674
FY 2004 \$15,139,589
FY 2005 \$13,228,647
FY 2006 \$13,669,017

DISTRIBUTION: General Fund

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5-12 ACCT. NO. 1000-213410-42500

REVENUE BASE: Loans to municipalities are made from the Flood Control Revolving Fund for a period not to exceed ten years at an interest rate of 3% per year.

ADMINISTRATION: Auditor of State

REVENUE: FY 2002 \$22,016
FY 2003 \$20,007
FY 2004 \$16,187
FY 2005 \$14,090
FY 2006 \$11,010

DISTRIBUTION: Flood Control Revolving Fund

STATE DOG FUND

IC 15-5-9-10 ACCT. NO. 6000-180900-42100

REPEALED: The State Dog Tax was repealed by P.L 162-2006, effective July 1, 2006.

REVENUE BASE: Dog taxes are collected by the township assessor and/or designated licensed veterinarians and placed into a local dog fund for payment of dog-damaged animals. Once a year, the excess over \$300 in the township dog fund is turned over to the county auditor, who deposits the funds into the county dog fund for payment to townships with unpaid claims. Annually, counties turn excess funds over to the State Auditor for deposit into the State

Dog Fund. The state is required to keep a balance of \$50,000 in the State Dog Fund. Excess funds are used to: (1) reimburse the state's expenses for dog tag purchases, (2) reimburse county auditors who have township trustees with unpaid claims, and (3) distribute 50% of the balance up to a maximum of \$100,000 to the Purdue University Veterinary School for canine research. The remaining balance is returned to county general funds in proportion to the county's contribution to the State Dog Fund.

ADMINISTRATION: Auditor of State

REVENUE:

	<u>FY 02</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>
Excess collections from counties sent to State Dog Fund	\$235,330	\$243,688	\$225,868	\$249,631	\$239,656

DISTRIBUTION: State Dog Fund

Begin. Fund Bal.	51,182	57,903	51,972	60,074	48,864
Dog tag exp.	57,484	55,356	53,676	52,476	20
Ret. To County Dog Funds	16,311	3,297	3,468	2,422	12,154
Dist. to Purdue	81,359	96,469	85,348	100,000	138,173
Dist. to Co. GF	81,359	96,469	85,348	104,802	138,173
Ending Fund Bal.	50,000	50,000	50,000	50,000	0

NOTE: The State Dog Tax was repealed by P.L. 162-2006, effective July 1, 2006. The total for distributions is approximate due to refunds and timing of receipts and transfers.

VESSEL TONNAGE TAX

IC 6-6-6-2

ACCT. NO. 1000-100500-40030

REVENUE BASE: Navigation companies and all U.S.-registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2002	\$202
	FY 2003	\$2,324
	FY 2004	\$4,051
	FY 2005	\$624
	FY 2006	\$2,126

DISTRIBUTION: General Fund

BOILER AND PRESSURE VALVE BOARD

BOILER INSPECTION

IC 22-12-6-6

ACCT. NO. 3080-130500-42720

675 IAC 12-3-13

REVENUE BASE: The Boiler and Pressure Vessel Safety Division of the Office of the State Building Commissioner maintains a program of periodic inspection for regulated boilers and pressure vessels.

RATE:

Internal inspections

<u>Heating Surface Area (in sq. ft.)</u>	<u>Fee</u>
0-100	\$24
101-500	36
501-1,000	48
1,001-10,000	90

External inspections

<u>Heating Surface Area (in sq. ft.)</u>	
0-50	\$18
51-150	24
151 or more	40

Regulated Pressure Vessels (internal and external)

<u>Area (in sq. ft.)</u>	
0-50	\$15
51-150	30
151 or more	60

Service Water Heater Inspection \$10

Certificates of Inspection \$25

Permit Replacement Fee \$15

Application for Rule Variance \$200

w/Engineering Calculations \$700

Fees for inspections and services not specified,	
Per day, less than 4 hours	\$300
Per day, more than 4 hours	\$600
Amount per hour over 8 hours	\$75

User inspections	\$20
Application for a Use/Owner Inspection Certificate	\$500

Application for Inspection Examination	\$100
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Annual Renewal of Inspector License	\$25
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ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2002	\$367,815
	FY 2003	\$483,579
	FY 2004	\$910,323
	FY 2005	\$986,372
	FY 2006	\$869,207

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF CORRECTION

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY- COUNTY SUPPORT

IC 11-10-2-3

ACCT. NO. 1000-106700

REVENUE BASE: The Department of Correction bills counties from which female delinquents are committed to DOC juvenile facilities at the daily rate of \$60. This charge does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2002	\$6,908,025
	FY 2003	\$7,235,986
	FY 2004	\$5,665,878
	FY 2005	\$3,286,135
	FY 2006	\$10,617,814

NOTE: Revenues in FY 2006 increased significantly because of changes in IC 4-24-7-2(b) which increased the payment of past due liabilities owed by counties or through the withholding of property tax replacement credits.

DISTRIBUTION: General Fund

MISCELLANEOUS REVENUES

IC 11

ACCT. NO. 1000-106070 to 1000-106970

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

- County payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads;
- Safekeeping of offenders - upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time; and
- The sale of meals prepared at the Correctional Industrial Complex to DOC employees.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2002	\$711,503
	FY 2003	\$660,303
	FY 2004	\$443,230
	FY 2005	\$546,375
	FY 2006	\$239,232

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5
210 IAC 7-1

ACCT. NO. 6000-144500

REVENUE BASE: Offenders are charged not more than \$10 for all offender-initiated contact with a covered health care professional (including physicians, nurses, dentists, optometrists, and specialists in the medical, dental, or optometric fields) and all initial prescriptions of medications or medications provided, at a single visit, with the exception of psychotropic and neuroleptic medications.

Copayments are not required for the following: mental health services; substance abuse services; certain staff-initiated contacts; immunizations and tests; ancillary services, such as lab work or x-rays; admission to a hospital or emergency room services; certain health care supplies; and review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2002	\$134,868
	FY 2003	\$133,515
	FY 2004	\$158,938
	FY 2005	\$215,922
	FY 2006	\$164,766

DISTRIBUTION: Inmate Trust Fund

**PLAINFIELD JUVENILE CORRECTIONAL FACILITY
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 1000-106600

REVENUE BASE: The Department of Correction bills the county from which a male delinquent was sent at the daily rate of \$60. This does not include any charges for the cost of equipment and construction.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2002	\$25,865,423
	FY 2003	\$26,137,289
	FY 2004	\$16,479,809
	FY 2005	\$15,464,410
	FY 2006	\$41,586,527

NOTE: Revenues in FY 2006 increased significantly because of changes in IC 4-24-7-2(b) which increased the payment of past due liabilities owed by counties or through the withholding of property tax replacement credits.

DISTRIBUTION: General Fund

**PRISON ENTERPRISES NETWORK
INDUSTRY AND FARM PROGRAMS**

IC 11-10-6

ACCT. NO. 5150-18000

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under the direction of Prison Enterprises Network, a division of the Department. Any cash assets in excess of \$1,500,000 remaining in the Industry and Farm Products Revolving Fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the Department or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

REVENUE:*	FY 2002	\$4,085,926
	FY 2003	\$4,835,617
	FY 2004	\$4,658,037
	FY 2005	\$4,394,464
	FY 2006	\$7,813,657

*Includes only revenue from outside sales; does not include interdepartmental sales.

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8-6.5

ACCT. NO. 1000-216150-42200

REVENUE BASE: Prisoners employed in the local community under the provisions of the Work Release Plan surrender to the Department of Correction their earnings, less standard payroll deductions required by law. Of the gross earnings, 10% is deposited in the Victims Compensation Fund. The Department then deducts from the earnings of each an amount determined to be the cost of the prisoner's subsistence. This money is deposited in a Work Release-Study Release Subsistence Special Revenue Fund. These revenues may be used for:

- (1) construction of new work release or study release facilities;
- (2) maintenance of work release or study release facilities;
- (3) general operating costs of the work release or study release programs including offender services;
- (4) providing transitional services; or
- (5) the matching of federal funds for use in the work release or study release programs.

The prisoner or their family is permitted to retain the remainder of the money.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2002	\$445,339
	FY 2003	\$461,604
	FY 2004	\$425,481
	FY 2005	\$606,925
	FY 2006	\$598,704

DISTRIBUTION: Work Release-Study Release
Subsistence Special Revenue Fund

CORONERS TRAINING BOARD

CORONERS TRAINING BOARD

IC 4-23-6.5; IC 16-27-1-9

ACCT. NO. 2720-110000

REVENUE BASE: If a local health department makes a charge for a certification of death, a \$1 Coroners Continuing Education Fee must be added to the established rate. The collected fees are transferred semiannually to the Treasurer of State.

ADMINISTRATION: Coroners Training Board

REVENUE: FY 2002	\$330,472
FY 2003	\$304,637
FY 2004	\$459,808
FY 2005	\$353,624
FY 2006	\$403,943

DISTRIBUTION: Coroners Training and Continuing Education Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

INTEREST ON INDUSTRIAL LOANS

IC 5-28-9

ACCT. NO. 1000-212600-42500; 49060

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, small business investment companies, and minority enterprise small business investment companies may receive industrial development loans to be fully repaid in 15 years. The interest rate is set by the State Board of Finance at the time of the loan.

ADMINISTRATION: Indiana Economic Development Corporation

REVENUE:

	<u>Interest</u>	<u>Repayment of Loans</u>
FY 2002	\$61,671	\$217,731
FY 2003	\$83,404	\$141,735
FY 2004	\$77,916	\$141,285
FY 2005	\$76,349	\$235,300
FY 2006	\$68,800	\$205,707

DISTRIBUTION: Industrial Development Revolving Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

ASBESTOS TRUST FUND

IC 13-17-6-2 ACCT. NO. 6820-160000-42100; 42500;
326 IAC 18-1-9, 18-2-12 6820-199000-45290

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S. E.P.A. regulations or rules of the Air Pollution Control Board; and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Air Pollution Control Board rules are also deposited in this fund.

RATE: \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: Department of Environmental Management (IDEM)

REVENUE:	FY 2002	\$499,517
	FY 2003	\$564,027
	FY 2004	\$503,690
	FY 2005	\$507,132
	FY 2006	\$445,550

DISTRIBUTION: Asbestos Trust Fund

**ENVIRONMENTAL MANAGEMENT PERMIT
OPERATION FUND**

IC 13-15-11;	ACCT. NO. 2830-100600 (Water)
13-18-10, 20;	2830-100700 (Solid Waste)
13-20-21; 13-22-12	2830-100800 (Hazardous Waste)

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of application fees,

annual operation fees, generator fees, and disposal fees. Confined feeding operations have initial and renewal fees and NPDES fees. Hazardous waste permits have application and annual operation fees. Federal sources are also included in fund revenue.

RATE: \$25 to \$40,600

ADMINISTRATION: IDEM

TOTAL REVENUE:

<u>Permits</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
NPDES	\$6,442,787	\$6,617,751	\$5,923,445
Solid waste/ Confined feeding	5,009,728	5,080,650	4,854,640
Haz. waste	<u>9,862,332</u>	<u>6,032,159</u>	<u>6,448,626</u>
Total	\$21,314,847	\$17,730,560	\$17,226,711

<u>Permits</u>	<u>FY 2005</u>	<u>FY 2006</u>
NPDES	\$9,602,868	\$6,217,719
Solid waste/ Confined feeding	6,924,390	5,228,174
Haz. waste	<u>7,680,657</u>	<u>7,923,184</u>
Total	\$24,207,915	\$19,369,077

DISTRIBUTION: Environmental Management Permit
Operation Fund

ENVIRONMENTAL MANAGEMENT SPECIAL FUND

IC 13-14-12-1

ACCT. NO. 3240-140600

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in this fund.

Until July 1, 1994, fees for permits and licenses issued by the IDEM were also deposited in this fund. P.L.16-1994 established the Environmental Management Permit Operation Fund to receive NPDES, solid, and hazardous waste permit fees, and delinquent charges.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

REVENUE:	FY 2002	\$3,760,396
	FY 2003	\$2,487,916
	FY 2004	\$2,641,751
	FY 2005	\$2,526,079
	FY 2006	\$2,439,018

DISTRIBUTION: Environmental Management Special Fund

HAZARDOUS SUBSTANCES RESPONSE TRUST FUND

IC 13-25-4-2

ACCT. NO. 6130-110000

REVENUE BASE: Revenue produced by the levy under the Hazardous Waste Disposal Tax (IC 6-6-6.6); accrued interest and other investment earnings of the trust fund; payments of reimbursements for amounts expended by the state in a response action; payments of settlements or judgments to recover amounts expended by the state in a response action; an annual fee and penalties paid by owners of underground storage tanks containing regulated substances other than petroleum; and federal money.

RATE: Annual registration fee of \$245 per underground storage tank containing a regulated substance other than petroleum.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2002	\$2,272,699
	FY 2003	\$2,357,799
	FY 2004	\$2,172,456
	FY 2005	\$4,635,029
	FY 2006	\$2,407,568

DISTRIBUTION: \$45 is deposited into the Hazardous Substances Response Trust Fund, and \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

LEAD TRUST FUND

IC 13-17-14-5

ACCT. NO. 6860-100900-42100

326 IAC 23-2-8; 23-3-12; 23-4-15

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, clearance examiners, and training course providers.

RATE: License fees: \$150 (every 3 years)
 Project notification fee: \$50
 Training course approval application: \$1,000
 Rule awareness course: \$500

ADMINISTRATION: IDEM

REVENUE:	FY 2002	\$46,400
	FY 2003	\$17,100
	FY 2004	\$31,150
	FY 2005	\$18,000
	FY 2006	\$13,800

DISTRIBUTION: Lead Trust Fund

STATE SOLID WASTE MANAGEMENT FUND

IC 13-20-22-1 ACCT. NO. 2530-149500-42100
 2580-126100-42100

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: \$0.50 per ton

ADMINISTRATION: IDEM

REVENUE:	<u>IDEM</u>	<u>IEDC</u>	<u>TOTAL</u>
FY 2002	\$2,161,200	\$2,159,100	\$4,320,300
FY 2003	\$2,023,391	\$1,979,431	\$4,002,822
FY 2004	\$2,149,265	\$2,209,255	\$4,358,520
FY 2005	\$2,586,599	\$2,586,598	\$5,173,197
FY 2006	\$2,655,064	\$2,654,691	\$5,309,755

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund (Indiana Economic Development Corporation) and not more than 50% in the State Solid Waste Management Fund (IDEM). Fee revenue from solid waste generated outside Indiana is deposited in the State Solid Waste Management Fund.

**TITLE V OPERATING PERMIT PROGRAM
TRUST FUND**

IC 13-17-8

ACCT. NO. 2760-150000

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. This fund provides a source of funds for the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed \$150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed \$200,000.

ADMINISTRATION: IDEM

REVENUE:	FY 2002	\$10,806,170
	FY 2003	\$20,247,237
	FY 2004	\$72,280,676
	FY 2005	\$47,698,213
	FY 2006	\$10,970,896

DISTRIBUTION: Title V Operating Permit Program Trust Fund

**UNDERGROUND PETROLEUM STORAGE TANK
EXCESS LIABILITY TRUST FUND**

IC 13-23-7; 13-23-12

ACCT. NO. 6850-100200

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. An owner who fails to pay the fee when due shall be assessed a penalty. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee. Inspection fee revenue and 50% of penalties are deposited in this fund.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum.

Penalty -- not more than \$2,000 per year
Inspection fee -- \$0.40 per barrel

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2002	\$26,649,319
	FY 2003	\$37,091,243
	FY 2004	\$32,714,499
	FY 2005	\$29,621,688
	FY 2006	\$50,454,450

DISTRIBUTION: For underground storage tanks containing petroleum, \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund. For underground storage tanks containing regulated substances other than petroleum, \$200 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund and \$45 is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK TRUST FUND

IC 13-23-6; 13-23-12

ACCT. NO. 6830-160300

REVENUE BASE: Annual registration fees for each underground storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a

separate fee is paid for each tank. An owner of a tank who fails to pay the fee when due shall be assessed a penalty.

Additionally, penalties imposed under IC 13-23-14, and costs recovered by the state in connection with any corrective action or enforcement with respect to a release of petroleum, federal funds, and interest.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank
Penalty -- not more than \$2,000 per year

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2002	\$804,156
	FY 2003	\$888,640
	FY 2004	\$916,429
	FY 2005	\$2,514,247
	FY 2006	\$200,220

DISTRIBUTION: \$45 is deposited in the Underground Petroleum Storage Tank Trust Fund, and \$45 is deposited in the Underground Petroleum Storage Tank Excess Liability Trust Fund.

WASTE TIRE MANAGEMENT FUND

IC 13-20-13; 13-20-21

ACCT. NO. 2640-101300

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE: Fees are as follows:

Waste tire storage	\$500
Waste tire transporter	\$25
Waste tire processor	\$200

A fee of \$0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of State Revenue, Department of Commerce.

REVENUE:	FY 2002	\$621,188
	FY 2003	\$1,184,249
	FY 2004	\$1,680,456
	FY 2005	\$1,916,647
	FY 2006	\$1,276,602

DISTRIBUTION: Revenue deposited in the Fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY AND REHABILITATIVE SERVICES

BLIND VENDING PROGRAM

IC 12-12-5

ACCT. NO. 6140-182500-496100

REVENUE BASE: This program provides employment opportunities to individuals who are legally blind. Employment includes operation and maintenance of vending centers located on federal, state, county, or municipal property. Revenues are from commissions on sales from the vending program. Revenues are used for the vending program, retirement programs, health insurance programs, replacement of equipment, state staff, establishment of new vending facilities, and vendor training and conferences.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/Rehabilitation Services Bureau/Division of Disability and Rehabilitative Services

REVENUE:	FY 2002	\$182,904
	FY 2003	\$143,592
	FY 2004	\$181,449
	FY 2005	\$246,040
	FY 2006	\$197,588

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FUND

ACCT. NO. 6000-105000-490200

REVENUE BASE: This account contains the registration fees and vendor fees collected from participants in the various conferences sponsored by the Division of Disability and Rehabilitative Services and the Division of Aging. The registration fees are used to cover the expenses incurred by the conferences.

ADMINISTRATION: Division of Disability and Rehabilitative Services

REVENUE:	FY 2002	\$64,724
	FY 2003	\$68,183
	FY 2004	\$74,757
	FY 2005	\$66,569
	FY 2006	\$57,013

DISTRIBUTION: Conference/Workshop Fund, Division of Disability and Rehabilitative Services

DIVISION OF FAMILY RESOURCES

CHILD CARE LICENSURE

IC 12-17.2-6-12

ACCT. NO. 2700-150020

REVENUE BASE: Child Care Ministry: Any child care ministry that provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family Resources and the Office of the State Fire Marshal. A child care ministry may also apply for licensure. (IC 12-17.2-6-13 also requires a \$50 fee for the State Fire Marshal.)

RATE: Child care ministry registration \$50*

*By executive order, all other child care licensing fees were eliminated on July 1, 1996 (retroactive to January 1, 1996).

ADMINISTRATION: Division of Family Resources

REVENUE:	FY 2002	\$38,143
	FY 2003	\$41,891
	FY 2004	\$37,594
	FY 2005	\$39,647
	FY 2006	\$42,309

DISTRIBUTION: Child Care Fund

WELFARE REPAYMENTS

IC 12-14-21

ACCT. NO. 1000-105010-49220

REVENUE BASE: Upon the death of public assistance recipients, the state makes a claim upon the assets of the deceased up to the amount of aid received. There are special provisions and exceptions to this general rule for each of the different assistance programs.

ADMINISTRATION: Division of Family Resources

REVENUE:	FY 2002	\$4,545
	FY 2003	\$1,448
	FY 2004	\$658
	FY 2005	\$672
	FY 2006	\$0

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING FUND

IC 12-24-6-6, 9

ACCT. NO. 1000-214020-42200

REVENUE BASE: When a patient in any state hospital or state developmental center is not otherwise supplied with clothing, it shall be furnished by the superintendent of the facility and charged to the county from which the patient was admitted. Upon admission to the facility, clothes are provided and charges are made in an amount not to exceed \$400. Clothes provided in the remaining years may not exceed \$300 per year. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction;
Division of Disability and Rehabilitative Services

REVENUE:	FY 2002	\$299,555
	FY 2003	\$266,334
	FY 2004	\$225,933
	FY 2005	\$200,969
	FY 2006	\$186,806

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14

ACCT. NO. 3890-141500, 142500,
143000, 143500, 144000, 145000, 146500

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or a state school for the retarded is liable for payment of

the cost of treatment and maintenance in an amount to be fixed by the Division of Mental Health and Addiction. The rate varies by institution, whether private pay or Medicaid, and according to the patient's ability to pay.

Maintenance payments are deposited into the Mental Health Fund. The Mental Health Fund receives all private pay revenue and 66% of Title XIX revenue (Medicaid revenue) accruing to the state-operated facilities. The General Fund receives 34% of Title XIX revenue. The Mental Health Fund is used for operations of the state-operated facilities.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2002	\$81,714,480
	FY 2003	\$21,047,574
	FY 2004	\$31,013,056
	FY 2005	\$37,013,056
	FY 2006	\$111,484,694

DISTRIBUTION: Mental Health Fund

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: The fees are paid on an annual basis. The fee for industrial loan and investment companies is the same as banks: \$3,700 minimum fee to a maximum fee of \$1,741,190 plus additional for excess assets over \$40 billion.

RATE:

Total Assets	Fee	Plus	On Assets Over
\$0 - \$10,000M	\$3,700		
10,001M - 15,000M	3,700+	.3784/thousand	\$10,000M
15,001M - 25,000M	5,592 +	.1223	" 15,000M
25,001M - 50,000M	6,815 +	.0944	" 25,000M
50,001M - 100,000M	9,175 +	.08702	" 50,000M
100,001M - 500,000M	13,526 +	.0824	" 100,000M
500,001M - 1,000,000M	46,486 +	.081068	" 500,000M
1,000,001M - 3,000,000M	87,020 +	.0648225	" 1,000,000M
3,000,001M - 5,000,000M	216,665 +	.0442985	" 3,000,000M
5,000,001M - 10,000,000M	305,262 +	.0437908	" 5,000,000M
10,000,001M - 20,000,000M	524,216 +	.0410345	" 10,000,000M
20,000,001M - 40,000,000M	934,561 +	.04033145	" 20,000,000M
>40,000,001M	1,741,190 +	.0396670098	" 40,000,000M

M = 1,000

Effective July 1, 2006 - June 30, 2007

The fee schedule is set once a year by the Department of Financial Institutions' Board of Members. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$2,602,074
	FY 2003	\$3,018,602
	FY 2004	\$3,076,420
	FY 2005	\$3,058,433
	FY 2006	\$3,164,304

DISTRIBUTION: Financial Institutions Fund

**BUDGET COUNSELORS AND
BUDGET SERVICE COMPANIES
(BUDGET SERVICE FEE)**

IC 28-1-29-3,10

ACCT. NO. 3340-120800-42840

REVENUE BASE: Persons engaged in the business of budget or credit counseling, debt management, or debt pooling services that provide services to debtors in the management of the finances and debts under contract with the debtor for a fee. Entities that hold a check, personal check, money order, personal money order, draft, or any other instrument to transmit money.

RATE: There is a \$250 fee for original license. An annual renewal fee of \$250 per location is charged. The Department may make examinations annually, and the examination fee is set by the Department at \$500 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$600
	FY 2003	\$400
	FY 2004	\$600
	FY 2005	\$1,100
	FY 2006	\$3,630

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3-5; 28-1-20-4

ACCT. NO. 3340-120800-42710

REVENUE BASE: A corporation or savings association organized under IC 28-4 before its repeal.

RATE: The following fees are collected annually with a \$3,700 minimum fee and a maximum fee of \$1,741,190.

Total Assets	Fee	Plus		On Assets Over
\$0 - \$10,000M	\$3,700			
10,001M - 15,000M	3,700 +	.3784/thousand		\$10,000M
15,001M - 25,000M	5,592 +	.1223	"	15,000M
25,001M - 50,000M	6,815 +	.0944	"	25,000M
50,001M - 100,000M	9,175 +	.08702	"	50,000M
100,001M - 500,000M	13,526 +	.0824	"	100,000M
500,001M - 1,000,000M	46,486 +	.081068	"	500,000M
1,000,001M - 3,000,000M	87,020 +	.0648225	"	1,000,000M
3,000,001M - 5,000,000M	216,665 +	.0442985	"	3,000,000M
5,000,001M - 10,000,000M	305,262 +	.0437908	"	5,000,000M
10,000,001M - 20,000,000M	524,216 +	.0410345	"	10,000,000M
20,000,001M - 40,000,000M	934,561 +	.04033145	"	20,000,000M
>40,000,001M	1,741,190 +	.0396670098	"	40,000,000M

M = 1,000

Effective July 1, 2006 - June 30, 2007

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$51,985
	FY 2003	\$55,592
	FY 2004	\$48,089
	FY 2005	\$32,954
	FY 2006	\$49,346

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5-11,15

ACCT. NO. 3340-120800-42810

REVENUE BASE: Persons engaged in the business of cashing checks. This license requirement does not apply to a financial institution organized under either federal or state law or persons incidentally cashing checks for retail goods or services where consideration of a cashed check does not exceed the greater of 1% of face value of check or \$1.

RATE: Annual license renewal is \$250 per location. The examination fee is set by the Department at \$500 per day for each additional day past the first day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$12,015
	FY 2003	\$11,559
	FY 2004	\$12,522
	FY 2005	\$14,555
	FY 2006	\$42,365

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203

ACCT. NO. 3340-120800-42800

REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer credit code volume fee set by the Department for each \$100,000 or any amount in excess of the first \$100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding calendar year and held more than 30 days. Examinations performed by the Department are \$500 per day after the first three days. However, fee for examination is only charged on amount not offset by volume fees.

RATE: \$12 per \$100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$2,036,865
	FY 2003	\$2,426,848
	FY 2004	\$2,243,297
	FY 2005	\$2,238,229
	FY 2006	\$1,773,373

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3-5; 28-7-1-1

ACCT. NO. 3340-120800-42720

REVENUE BASE: Credit unions. A group of seven Indiana residents that represent 500 or more persons in a qualified group may apply to organize a credit union.

Accreditunion is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

RATE: Service fee: \$500 per examination day based on their assets. There is a \$600 minimum annual fee.

\$1.10 per \$1,000 of assets for the first \$1,000,000

\$0.99 per \$1,000 of assets for assets between \$1,000,001 & \$5,000,000

\$0.33 per \$1,000 of assets for assets between \$5,000,001 & \$10,000,000

\$0.088 per \$1,000 of assets for all assets over \$10,000,000

Effective July 1, 2006 - June 30, 2007.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$565,935
	FY 2003	\$594,956
	FY 2004	\$636,918
	FY 2005	\$667,678
	FY 2006	\$698,498

DISTRIBUTION: Financial Institutions Fund

GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS

IC 24-4.5-2; 24-4.5-3-202 ACCT. NO. 3340-120800-42800

REVENUE BASE: Persons administering GAP plans.

RATE: Original license fee is \$1,000. Renewal fee is \$500 plus \$10 per approved dealer not exceeding a maximum of \$2,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE: Although with separate fee structure, revenue is placed with revenue collected from consumer credit entities.

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDERS

IC 24-4.5-3-502, 503 ACCT. NO. 3340-120800-42850

REVENUE BASE: Any entity that is not a supervised financial organization or licensed collection agency that lends to another entity or person.

RATE: The original license fee is \$1,000. Annual renewal is the greater of either \$1,000 or volume fee of \$12 per \$100,000 reported after the first \$100,000. The examination fee is set by the Department at \$500 per day per location; after three examination days the examination fee is offset by the volume of fees paid.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$475,321
	FY 2003	\$804,802
	FY 2004	\$881,233
	FY 2005	\$1,241,683
	FY 2006	\$1,241,577

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1 ACCT. NO. 3340-120800-49000

REVENUE BASE: The Department of Financial Institutions collects fees for the following: branch applications, bank holding company merger and acquisition fees, conversions, new charter fees, and change of control fees. Expenses are charged at a rate of \$500 per day for processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, and hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

RATE:*	Interim Institution	\$1,500
	Financial Institution Formation	\$6,000
	Bank Holding Company Acquisition	\$5,000
	Change of Control	\$500
	New or Converted Credit Unions	**

*Effective July 1, 2005

**Percentage of annual fee based on number of months in existence in state fiscal year.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$71,349
	FY 2003	\$30,617
	FY 2004	\$29,900
	FY 2005	\$87,500
	FY 2006	\$60,163

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4-13, 32, 37 ACCT. NO. 3340-120800-42830

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving/transmitting money to or from any location and by any means, including a payment instrument, wire, facsimile, or electronic transfer.

RATE: Initial application is \$1,000. Annual license renewal on January 1 is \$500 plus \$10 per agent, with a maximum of \$2,000. Director of the Department may conduct an onsite examination at a cost equal to the total reasonable incurred cost to Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$14,575
	FY 2003	\$14,038
	FY 2004	\$12,720
	FY 2005	\$14,859
	FY 2006	\$25,353

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5-2, 5 ACCT. NO. 3340-120800-42750

REVENUE BASE: Persons, partnerships, associations, or corporations that lend money on a deposit or pledge of personal property, or who deal in the purchase of personal property on the condition of selling the property back again for a stipulated price.

RATE: Each place of business pays \$1,000 plus \$500 per additional location for a license with an annual renewal of \$1,000 plus \$500 per location. Pawnbrokers may be investigated and must pay all reasonable cost to investigate incurred by the Department. Daily exam fee is \$500.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$73,710
	FY 2003	\$63,565
	FY 2004	\$67,060
	FY 2005	\$65,995
	FY 2006	\$98,725

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8-4; 24-7-2-6

ACCT. NO. 3340-12080-42820

REVENUE BASE: Any person that, in the ordinary course of business, leases, offers to lease, arranges for the lease of, or accepts assignment of property under a rental purchase agreement.

RATE: Initial license is \$250. There is a \$200 annual notification fee for each place of business transacting rental purchase agreements as of December 31 of a given year. The Department may collect an examination fee of \$500 per day per location for examinations which exceed three days.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2002	\$33,645
	FY 2003	\$29,810
	FY 2004	\$28,635
	FY 2005	\$27,025
	FY 2006	\$42,395

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3-5

ACCT. NO. 3340-120800-42700

REVENUE BASE: Fees are collected annually on total trust assets held by financial institutions as of December 31 of each year.

RATE: Trust fee schedule*

<u>Trust Assets</u>	<u>Fees</u>
\$ 1- 5,000,000	\$ 550
5,000,001-10,000,000	880
10,000,001-20,000,000	1,540
20,000,001-30,000,000	2,200
30,000,001-40,000,000	2,750
40,000,001-50,000,000	3,300
50,000,001-100,000,000	3,850
100,000,001-500,000,000	5,500
500,000,001-1,000,000,000	11,000
1,000,000,001 and over	10,000
	plus \$0.0022 per thousand on assets over \$1,000,000,000

*Effective July 1, 2006 - June 30, 2007

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

**DEPARTMENT OF HOMELAND SECURITY
DIVISION OF FIRE AND BUILDING SERVICES**

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-12-6-7

ACCT. NO. 3080-130500-42140

675 IAC 12-3-8

REVENUE BASE: Buildings or structures containing theaters, opera houses, and similar places of assembly are required to be inspected annually for compliance with state fire safety laws and rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) when rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity

<u>Occupant Load</u>	<u>Fee</u>
1-99	\$ 69
100-499	104
500-999	138
1,000-4,999	173
5,000-9,999	207
10,000 or more	242

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$69 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee \$69

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2002	\$125,186
	FY 2003	\$198,634
	FY 2004	\$202,556
	FY 2005	\$198,191
	FY 2006	\$202,678

DISTRIBUTION: Fire and Building Services Fund

**FIRE AND BUILDING SERVICES DEPARTMENT
INDUSTRIALIZED BUILDING SYSTEMS**

IC 22-15-4

ACCT. NO. 3080-130500-42110

675 IAC 15-1.6

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:

1. System plan review:
 - (A) filing fee \$30
 - (B) residential, add a room or duplex¹ \$320
 - (C) commercial² \$505

2. System plan review (late filing):
 - (A) filing fee \$60
 - (B) residential, add a room or duplex³ \$640
 - (C) commercial^{3,4} \$210

3. Addenda:
 - (A) filing fee \$30
 - (B) residential, add a room or duplex \$851
 - (C) commercial^{1,2} \$105

4. Addenda (late filing):
 - (A) filing fee \$55
 - (B) residential, add a room or duplex \$140
 - (C) commercial \$165

5. Prototype Inspection Fees:
 - Width of structure up to 12' \$70
 - Width of structure up to 24' \$85
 - Width of structure up to 36' \$105
 - Width of structure exceeding 36' \$130

6. Third-Party Inspection Fee (annual renewal): \$830 (\$550)

7. State Seal of Acceptance: \$65 per label

8. Inspection and Monitoring Travel Fees:
 (A) in or out-of-state \$65/hour/person
 (B) plus mileage Current Dept. of Admin. Rate

- ¹ \$50 fee for each additional floor plan.
- ² \$50 fee for each additional module unit.
- ³ \$100 fee for each additional floor plan.
- ⁴ \$100 fee for each additional module unit.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2002	\$98,452
	FY 2003	\$169,960
	FY 2004	\$305,205
	FY 2005	\$417,168
	FY 2006	\$394,718

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-12-6-6; ACCT. NO. 3080-130500-42100;
 675 IAC 12-3-2, 4, 11 6000-124700-42100

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. If actual or potential code violations are detected, a variance can be applied for if there is undue hardship and equal construction alternatives are possible.

RATE:

Design Release:

Filing fee	\$69
	\$69
Processing fee	minimum

Variance Application:

Filing fee	\$138
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Plan Examination and Processing Fee:

Single code provision	\$138
Each addl. unrelated code provision	\$69

On-Site Inspection: \$75

Special Processing Fees:

- (1) Each additional submission for a partially filed project \$115
- (2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8 \$69
- (3) Foundation release \$115
- (4) Addenda and revisions, each system modified per submission (other than compliance corrections) \$35
- (5) Master plans, each series or structure \$173
- (6) Incomplete project filing (mailed submissions only) \$12
- (7) Returned checks \$35
- (8) Reinstatement or time extension of design release \$23

ADMINISTRATION: State Building Commissioner

REVENUE:	Fire & Bldg. <u>Svcs. Fund</u>	Fire & Bldg. <u>Safety Ed. Fund</u>
FY 2002	\$3,673,503	\$52,174
FY 2003	\$4,704,380	\$106,548
FY 2004	\$4,317,612	\$137,911
FY 2005	\$4,921,875	\$119,856
FY 2006	\$5,189,569	\$143,760

DISTRIBUTION: Fire and Building Services Fund. A portion may be deposited in the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6-13

ACCT. NO. 3080-130500-42240

RATE: State Fire Marshal charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows Division of Family Resources to charge a \$50 registration processing fee which is deposited in the Child Care Fund.)

REVENUE:	FY 2002	\$30,000
	FY 2003	\$32,200
	FY 2004	\$32,175
	FY 2005	\$33,957
	FY 2006	\$32,781

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6; 22-13-2-13 ACCT. NO. 3080-130500-42150
675 IAC 12-3-6

REVENUE BASE: These fees are paid when the Fire and Building Services staff perform building inspections because an approved building inspection program for Class 1 building structures does not exist within the jurisdiction of a political subdivision.

RATE: The fee ranges from \$80 to \$750.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2002	\$63,642
	FY 2003	\$91,602
	FY 2004	\$112,047
	FY 2005	\$107,708
	FY 2006	\$123,711

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6 ACCT. NO. 3080-130500-42200
675 IAC 12-3-5

REVENUE BASE: Regulated Explosives Magazine Permit Fees

RATE:	Type 1, 4, or 5 (renewal)	\$138	(\$69)
	Type 2, 3, or indoor (renewal)	\$69	(\$35)

REVENUE:	FY 2002	\$6,045
	FY 2003	\$33,023
	FY 2004	\$26,562
	FY 2005	\$28,538
	FY 2006	\$26,662

ADMINISTRATION: State Fire Marshal

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14 ACCT. NO. 3080-130500-42140;
 675 IAC 12-3-3, 9, 10 42220; 42230

REVENUE BASE: Any resident fireworks wholesaler, manufacturer, importer, or distributor must have approval from the State Fire Marshal's office before shipping or selling fireworks in the state of Indiana.

RATE:

Certificate of compliance	\$1,000
Fireworks retail stand	
1-4 stands	\$276
5-10 stands	\$552
1-20 stands	\$966
21-50 stands	\$1,380
Plus \$35 for each stand more than 50	
Fireworks display	\$69

ADMINISTRATION: State Fire Marshal

	<u>Wholesaler</u>	<u>Retailer</u>	<u>Display</u>
REVENUE:			
	FY 2002	\$193,050	\$4,968
	FY 2003	\$214,276	\$9,976
	FY 2004	\$204,790	\$8,073
	FY 2005	\$202,697	\$10,755
	FY 2006	\$202,678	\$4,971
			\$22,769
			\$40,606
			\$40,450
			\$41,880
			\$57,054

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PUBLIC SAFETY FEE

IC 22-11-14-12

ACCT. NO. 1000-103540

REVENUE BASE: A person who acquires fireworks in a retail transaction is liable for the public safety fee on the transaction. The retailer shall collect the Public Safety Fee as an agent for the state. The Public Safety Fee is due before the end of 20th day after the end of the month in which the fee was collected. The fee is to be remitted to the Department of State Revenue on forms required by the Department.

RATE: 5% of the gross retail income received by a retail merchant in a retail unitary transaction of fireworks.

ADMINISTRATION: Compliance Division, Department of State Revenue.

REVENUE: This fee was established by P.L. 187-2006, effective June 1, 2006.

DISTRIBUTION: General Fund

REGULATED LIFTING DEVICE AND REGULATED AMUSEMENT DEVICE PERMITS

IC 22-15-5, 7

ACCT. NO. 3080-130500-42700

675 IAC 12-3-14, 15; 23-1-63

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate, pending correction of noted defects. Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices are ski lifts where the passenger's feet leave the ground and inflatable chambers.

RATE:

Lifting Device Installation or Alteration Permit and Operating Certificate Fee:

Vertical or inclined wheelchair lift, inclined chair lift permit	\$250
Elevator, escalator, belt manlift, personnel hoist, sewage lift station personnel hoist, or dumbwaiter permit	\$500
Initial or renewal certificate	\$120
Temporary operating permit	\$100

Lifting Device Professional Licensing Fee:	
Elevator contractor	\$500
Elevator inspector/mechanic	\$100
Temporary elevator mechanic	\$100
Emergency elevator mechanic	\$25

Amusement Device Inspection Fee:	
Kiddie ride	\$144
Major ride	\$144
Spectacular ride	\$144
Passenger tramways and aerial lifts	\$144-\$288

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2002	\$922,898
	FY 2003	\$996,484
	FY 2004	\$2,235,428
	FY 2005	\$2,362,918
	FY 2006	\$2,149,400

DISTRIBUTION: Fire and Building Services Fund

**UNDERGROUND STORAGE TANK
CERTIFICATION PROGRAM**

IC 13-23-3-2 ACCT. NO. 6000-122100-42750
675 IAC 12-12- 4

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE: Certificate issuance/renewal fee \$25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2002	\$11,925
	FY 2003	\$8,075
	FY 2004	\$7,870
	FY 2005	\$6,650
	FY 2006	\$4,675

DISTRIBUTION: Fire and Building Services Fund

GAMING COMMISSION

CHARITY GAMING LICENSE FEE

IC 4-32.2-3-4, 5;

ACCT. NO. 2650-110000-41100

4-32.2-4-4; 4-32.2-6

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity game nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than \$1,000 in prizes for a single event and more than \$3,000 during a calendar year must obtain a license. Manufacturers and distributors of bingo cards, boards, sheets, or pads; other bingo supplies, devices, or equipment; or pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: \$25 prior to 7/1/06; \$50 beginning 7/1/06.

Renewal: Based on total gross revenue from allowable events held during the previous year, or on the total gross revenue from the previous event if the qualified organization obtained a special one-time event license.

Fee Schedule Prior to July 1, 2006

<u>Class</u>	<u>Gross Revenues</u>		<u>Fee</u>
	<u>At Least</u>	<u>But Less Than</u>	
A	\$ 0	\$ 15,000	\$ 25
B	15,000	25,000	75
C	25,000	50,000	200
D	50,000	75,000	350
E	75,000	100,000	600
F	100,000	150,000	900
G	150,000	200,000	1,200
H	200,000	250,000	1,500
I	250,000	300,000	1,800
J	300,000	400,000	2,500
K	400,000	500,000	3,250
L	500,000	750,000	5,000
M	750,000	1,000,000	6,750
N	1,000,000	1,250,000	8,500
O	1,250,000	1,500,000	10,000

P	1,500,000	1,750,000	12,000
Q	1,750,000	2,000,000	14,000
R	2,000,000	2,250,000	16,250
S	2,250,000	2,500,000	18,500
T	2,500,000	3,000,000	22,500
U	3,000,000		25,000

Fee Schedule Beginning July 1, 2006

<u>Class</u>	<u>Gross Revenues</u>		<u>Fee</u>
	<u>At Least</u>	<u>But Less Than</u>	
A	\$ 0	\$ 15,000	\$ 50
B	15,000	25,000	100
C	25,000	50,000	300
D	50,000	75,000	400
E	75,000	100,000	700
F	100,000	150,000	1,000
G	150,000	200,000	1,500
H	200,000	250,000	1,800
I	250,000	300,000	2,500
J	300,000	400,000	3,250
K	400,000	500,000	5,000
L	500,000	750,000	6,750
M	750,000	1,000,000	9,000
N	1,000,000	1,250,000	11,000
O	1,250,000	1,500,000	13,000
P	1,500,000	1,750,000	15,000
Q	1,750,000	2,000,000	17,000
R	2,000,000	2,250,000	19,000
S	2,250,000	2,500,000	21,000
T	2,500,000	3,000,000	24,000
U	3,000,000		26,000

Distributors:	\$2,000
Manufacturers:	\$3,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2002	\$4,250,166
	FY 2003	\$4,101,888
	FY 2004	\$4,042,966
	FY 2005	\$3,890,185
	FY 2006	\$3,964,154

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the costs of administration are subtracted is to be distributed quarterly to the Build Indiana Fund.

CHARITY GAMING PENALTIES

IC 4-32.2-8

ACCT. NO. 2650-110000-42000

REVENUE BASE: The Indiana Gaming Commission may impose a civil penalty upon a qualified organization or individual for each violation of a charity gaming statute, rule, or regulation of the Commission.

RATE: Not more than \$1,000 for the first violation, \$2,500 for the second violation, and \$5,000 for each additional violation. The Commission may also impose an additional penalty of not more than \$100 for each day the penalty goes unpaid.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2002	\$61,760
	FY 2003	\$99,550
	FY 2004	\$70,350
	FY 2005	\$115,375
	FY 2006	\$94,775

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after the cost of administration is subtracted is to be distributed quarterly to the Build Indiana Fund.

ORANGE COUNTY RIVERBOAT OPERATING AGENT FEE

IC 4-33-6.5

ACCT. NO. 5000-199800-42100;
2850-101800-41120

REVENUE BASE: A person entering into a contract with the Indiana Gaming Commission to operate the Orange County riverboat casino.

RATE: \$1,000,000 upon entering into the operating agent contract.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	<u>Applic. Fee</u>	<u>Initial Lic. Fee</u>
FY 2004	\$250,000	-0-
FY 2005	\$50,000	-0-
FY 2006	-0-	\$1,000,000

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and license fees are deposited in the West Baden Springs Historic Hotel Preservation and Maintenance Fund.

RIVERBOAT GAMING SUPPLIER’S LICENSE FEE

IC 4-33-7

ACCT. NO. 2850-101800-41130

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE:

Application fee	\$5,000, or greater if the cost of investigating the applicant is greater.
Annual license fee	\$5,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	<u>Applic. Fee</u>	<u>Annual Lic. Fee</u>
FY 2002	\$10,000	\$140,000
FY 2003	\$20,000	\$140,000
FY 2004	\$40,000	\$105,000
FY 2005	\$20,000	\$149,000
FY 2006	\$15,000	\$130,000

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OWNER’S FEES

IC 4-33-6

ACCT. NO. 2850-101800-41120

REVENUE BASE: Applicants for a license to own a riverboat.

RATE:

Application fee	\$50,000, or greater if the cost of investigating the applicant is greater
Initial license fee*	\$25,000
Renewal license fee (annual)**	\$ 5,000

*valid for five years

**after the first five years

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Applic. <u>Fee</u>	Initial <u>Lic. Fee</u>	Renewal <u>Lic. Fee</u>
FY 2002	-0-	-0-	\$40,000
FY 2003	-0-	-0-	\$45,000
FY 2004	-0-	-0-	\$40,000
FY 2005	-0-	-0-	\$50,000
FY 2006	-0-	-0-	\$45,000

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

RIVERBOAT GAMING OWNERSHIP TRANSFER FEE

IC 4-33-4-21

ACCT. NO. 1000-10190-41120;

(Effective July 1, 2003)

2850-101800-41120

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic. Fee</u>	<u>Transfer Fee</u>
FY 2004	\$50,000	-0-
FY 2005	\$150,000	\$2,000,000
FY 2006	\$175,000	\$4,000,000

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and transfer fees are deposited in the state General Fund.

RIVERBOAT GAMING PENALTIES

IC 4-33-4-3; 4-33-4-3 ACCT. NO. 2850-101800-42000, 42100
68 IAC 6-3-2

REVENUE BASE: License holders: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

Voluntary Exclusion List: A person who signs up with the Gaming Commission to be voluntarily excluded from the gaming areas of Indiana riverboat casinos and who violates the terms of the voluntary exclusion program by entering the gaming area of an Indiana riverboat casino.

RATE: Occupational Licensees	Not more than \$5,000 per occurrence
Supplier's Licensees	Not more than \$25,000 per occurrence*
Owners	The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence
Voluntary Exclusion List:	Any jackpot or thing of value won as a result of a wager made by the voluntarily excluded person is forfeited to the Gaming Commission as a fine. (Eff. 7/1/04)

*Prior to July 1, 2003, the maximum penalty for suppliers' licensees was \$5,000.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	License Holders	Voluntary Exclusions
FY 2002	\$149,600	-0-
FY 2003	\$3,022,500	-0-
FY 2004	\$901,853	-0-
FY 2005	\$640,000	\$3,034
FY 2006	\$532,836	\$43,664

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE

IC 4-33-8

ACCT. NO. 2850-101800-41110

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from \$75-\$1,000. The annual license fee is also dependent on type of license, ranging from \$25-\$100.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic. Fee</u>	<u>Annual Lic. Fee</u>
FY 2002	\$980,198	\$530,300
FY 2003	\$865,912	\$529,975
FY 2004	\$712,993	\$552,025
FY 2005	\$448,421	\$541,255
FY 2006	\$518,447	\$523,950

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8 (Eff. 7/1/02)

ACCT. NO. 1000-212900-42100

REVENUE BASE: A person or organization that holds an owner's license to conduct riverboat gambling operations, is an operating agent of a riverboat gambling operation, or holds a permit to operate a live pari-mutuel horse racing facility.

RATE: \$25,000 annually per license or permit holder.

REVENUE:	FY 2003	\$300,000
	FY 2004	\$300,000
	FY 2005	\$300,000
	FY 2006	\$300,000

ADMINISTRATION: Department of Gaming Research

DISTRIBUTION: Department of Gaming Research

STATE DEPARTMENT OF HEALTH

ABORTION CLINIC LICENSE FEES

IC 16-21-2-2.5; IC 16-21-2-14 ACCT. NO. 1000-214070-41100
414 IAC 1-1-3

REVENUE BASE: An annual fee is charged on the basis of total annual surgical abortion procedures performed as reported to the Department on the most recently filed annual abortion clinic report.

RATE:	<u>Total Annual Procedures</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE: FY 2006 \$6,500

DISTRIBUTION: General Fund

ADOPTION FEES

IC 31-19-2-8; 31-19-20-3 ACCT. NO. 2060-140010
42100,42130,42110

REVENUE BASE: Fees are charged for each adoption application. The State Department of Health may also charge a reasonable fee to an adoptee seeking medical history information or a death certificate.

RATE:	Adoption History Fee	\$20
	Putative Father Registry Fee	\$50
	Adoption Medical History Search Fee	\$25

ADMINISTRATION: State Department of Health

REVENUE:	<u>FY</u>	<u>Adoption History</u>	<u>Putative Father</u>	<u>AMH Search Fee</u>
	2002	\$67,660	\$133,791	
	2003	\$60,207	\$129,700	
	2004	\$58,598	\$132,832	\$620
	2005	\$60,201	\$132,275	\$540
	2006	\$38,136	\$129,986	\$751

DISTRIBUTION: Adoption History Fund

**AMBULATORY OUTPATIENT SURGICAL
CENTER LICENSE FEES**

IC 16-21-2-12; IC 16-21-2-14 ACCT. NO. 1000-214070-41180
414 IAC 1-1-2

REVENUE BASE: An annual fee is charged on the basis of total annual procedures performed as reported to the Department on the fourth quarter, quarterly utilization review report for ambulatory surgery centers.

RATE:	<u>Total Annual Procedures</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE: FY 2006 \$207,000

DISTRIBUTION: General Fund

ANATOMICAL GIFT PROMOTION FUND

IC 16-19-3-26; 9-18-2-16 ACCT. NO. 6000-144800-49570

REVENUE BASE: A person who registers a motor vehicle may donate money to promote the procurement of organs for anatomical gifts. The person registering the motor vehicle may indicate

the amount the person desires to donate. The minimum amount the person may donate is \$1. This is collected by the Bureau of Motor Vehicles (BMV) and distributed to the State Department of Health (SDOH). The BMV and SDOH may deduct from the funds collected the costs incurred in implementing and administering the program and fund.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:	FY 2002	\$202,160
	FY 2003	\$202,516
	FY 2004	\$186,458
	FY 2005	\$216,454
	FY 2006	\$155,139

DISTRIBUTION: Indiana Donation Alliance Foundation

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5 ACCT. NO. 2550-140060-42100

REVENUE BASE: The Department of Health charges a Birth Problems Registry fee of \$2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$66,596
	FY 2003	\$71,430
	FY 2004	\$67,789
	FY 2005	\$93,709
	FY 2006	\$106,668

DISTRIBUTION: Birth Problems Registry Fund

BIRTHING CENTER LICENSE FEES

IC 16-21-2-2.5; IC 16-21-2-14 ACCT. NO. 1000-214070-41120
414 IAC 1-1-4

REVENUE BASE: An annual fee is charged on the basis of total annual births as reported to the Department on the most recently filed annual birthing center report.

RATE:	<u>Total Annual Deliveries</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE: FY 2006 \$1,000

DISTRIBUTION: General Fund

DONATION ACCOUNT

ACCT. NO. 6000-140100-49000

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$60,035
	FY 2003	\$93,187
	FY 2004	\$37,250
	FY 2005	\$84,699
	FY 2006	\$39,613

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2-7 ACCT. NO. 1000-104000-41110
1000-214070-41110

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	Beginning		
	<u>FY 2003</u>	<u>7/1/2003*</u>	
	\$100	\$200	1-50 beds
	\$2.50	\$10.00	for each additional bed

*Effective July 1, 2003, P.L. 227-2003, Sec. 1, increased health facility fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$168,020
	FY 2003	\$203,706
	FY 2004	\$471,142
	FY 2005	\$455,967
	FY 2006	\$541,701

DISTRIBUTION: General Fund

HOME HEALTH AGENCY

IC 16-27-1-7 ACCT. NO. 1000-104000-42180
410 IAC 17-10-1

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of \$100. Hospice program certification fees were included in this fund/center prior to FY 2006.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$33,900
	FY 2003	\$35,700
	FY 2004	\$34,800
	FY 2005	\$36,200
	FY 2006	\$28,400

DISTRIBUTION: General Fund

HOSPICE PROGRAM PROVIDER CERTIFICATION

IC 16-25-4-1 ACCT. NO. 1000-104000-42170

REVENUE BASE: There is an annual certification fee of \$100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE: Included in Home Health Agency fees prior to FY 2006.

FY 2006 \$8,100

DISTRIBUTION: General Fund

HOSPITAL LICENSE FEES

IC 16-21-2-12; IC 16-21-2-14 ACCT. NO. 1000-214070-41190
414 IAC 1-1-1

REVENUE BASE: An annual fee is charged on the basis of total operating expense as reported to the Department in the most recently filed hospital fiscal report.

RATE:	<u>Total Operating Expenses</u>	<u>Fee</u>
	0 - \$49.99 M	\$1,000
	\$50 M - \$99.99 M	\$2,000
	\$100 M - \$199.99 M	\$3,000
	\$200 M - \$299.99 M	\$4,000
	\$300 M and above	\$5,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$180,000
	FY 2005	\$449,304
	FY 2006	\$262,600

DISTRIBUTION: General Fund

MOBILE HOME PARKS

IC 16-41-27-24 ACCT. NO. 1000-104000-41120, 41130

REVENUE BASE: The license fee for a mobile home park was \$150 for the first 50 sites, plus \$100 for each additional 50 sites. The license fee is paid every four years. P.L. 168-2003, Sec. 2, increased the license fee to \$200 for the first 50 sites plus \$150 for each additional 50 sites, effective July 1, 2003. P.L. 168-2003 also added enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$15,400
	FY 2003	\$11,300
	FY 2004	\$284,850
	FY 2005	\$144,586
	FY 2006	\$23,700

DISTRIBUTION: General Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3-9 ACCT. NO. 2570-140070-42100, 42110

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of motor fuels sold at motor fuel outlets. Through FY 2003, the Department collected an annual registration fee of \$25 for each motor fuel outlet. P.L. 168-2003, Sec. 4, increased the fee to \$50 for the annual registration of each motor fuel outlet. A late registration fee of \$50 was added. The increased fees were effective July 1, 2003.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$79,000
	FY 2003	\$81,140
	FY 2004	\$162,775
	FY 2005	\$164,025
	FY 2006	\$162,200

DISTRIBUTION: Motor Fuel Inspection Fund

NEWBORN SCREENING FEE

IC 16-41-17-10,11 ACCT. NO. 2170-140030-42100, 42110
410 IAC 3-3-7.1

REVENUE BASE: Through FY 2003, laboratories paid a \$7 fee for each baby tested. Effective January 1, 2004, the fee was increased to \$30. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$648,144
	FY 2003	\$547,435
	FY 2004	\$1,021,370
	FY 2005	\$1,743,356
	FY 2006	\$3,681,253

DISTRIBUTION: Newborn Screening Fund

PLAN REVIEW FEES

IC 16-19-3-4; ACCT. NO. 1000-104000-42150,42160,42190;
 410 IAC 6-12-17 1000-214070-42150,42160,42170,42190

REVENUE BASE: Plan review fees were promulgated by administrative rules in FY 2005. The fees are assessed for plan review activities and related services performed by the Department.

RATE:

Commercial on-site wastewater disposal facility	\$200
Community wastewater disposal facility	\$700
Mobile home parks or mobile home park additions	\$300
Ambulatory outpatient surgery center	\$450
Health facility	\$150
New hospitals or hospital additions	\$550
Remodeling existing hospitals	\$300

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$0
	FY 2003	\$0
	FY 2004	\$0
	FY 2005	\$50,500
	FY 2006	\$138,450

DISTRIBUTION: General Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11
412 IAC 2-1-14

ACCT. NO. 1000-214070-44830, 44840

REVENUE BASE: An annual \$10 recertification fee was adopted by an Indiana Health Facilities Council rule in January 2003. A \$10 late fee may also be assessed.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$12,040
	FY 2003	\$6,060
	FY 2004	\$3,041
	FY 2005	\$30,045
	FY 2006	\$35,375

DISTRIBUTION: State Department of Health

RADIOLOGICAL TECHNICIAN

IC 16-41-35-29

ACCT. NO. 1000-104000-41000, 41100

REVENUE BASE: A license is issued to anyone who is going to operate a radiation machine. Effective July 1, 2003, a license is \$60, and the biennial renewal fee is not to exceed \$60, as amended by P.L. 168-2003, Sec. 3. (Prior to July 1, 2003, a license was \$30, and the biennial renewal fee was not to exceed \$30.)

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$147,823
	FY 2003	\$178,575
	FY 2004	\$350,698
	FY 2005	\$385,278
	FY 2006	\$357,560

DISTRIBUTION: General Fund

RADON GAS TRUST FUND

IC 16-41-38-3

ACCT. NO. 2420-140050-42100

REVENUE BASE: State Department of Health certifies radon testers (individuals), radon mitigators (companies), and labora-

tories. Biennial fees are \$100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$11,200
	FY 2003	\$6,900
	FY 2004	\$11,100
	FY 2005	\$9,530
	FY 2006	\$12,100

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11 ACCT. NO. 1000-104000-43420, 43430

REVENUE BASE: Effective July 1, 2003, as amended by P.L. 168-2003, Sec. 1, vital records search fees are \$8. If the record is found, one certification would be furnished free of charge. A fee of \$4 is charged for any additional certifications. To amend any record, there is a fee of \$8. Prior to July 1, 2003, there was a \$4 fee for any search of vital records. A fee of \$1 was charged for any additional certifications. To amend any record, there was a fee of \$4.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$191,084
	FY 2003	\$210,683
	FY 2004	\$375,185
	FY 2005	\$507,175
	FY 2006	\$580,302

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10 ACCT. NO. 5350-140080-42100

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually. The water testing fee is \$8 per test kit.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$31,334
	FY 2003	\$21,374
	FY 2004	\$19,148
	FY 2005	\$18,718
	FY 2006	\$19,242

DISTRIBUTION: General Fund, Water Sample Revolving Fund

WEIGHTS & MEASURES FEES

IC 16-19-5-1; 410 IAC 12-2-1 ACCT. NO. 6000-183400

REVENUE BASE: The Weights & Measures Program Metrology Laboratory calibrates and/or tolerance tests standards of mass, length, time, and volume. Public schools and local government agencies are exempt from the Metrology Laboratory fees.

RATE:

Standards of Mass:	\$4 to \$80 depending on size and procedure
Standards of Volume:	\$10 - \$100 depending on volume
Standards of Length:	\$20 per device tested plus \$4 per point tested
Special Tests not otherwise listed:	\$15 per quarter hour
Cleaning of Standards:	\$10 per quarter hour

ADMINISTRATION: State Department of Health

REVENUE:	FY 2002	\$27,438
	FY 2003	\$35,752
	FY 2004	\$27,504
	FY 2005	\$28,741
	FY 2006	\$40,864

DISTRIBUTION: Weights & Measures Fund

HISTORICAL BUREAU

GOVERNORS' PORTRAITS FUND

IC 4-23-7.2-9

ACCT. NO. 6000-186000

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 2002	\$145,149
	FY 2003	\$156,429
	FY 2004	\$125,893
	FY 2005	\$202,815
	FY 2006	\$2,321

*Includes investment prior to FY 2006. Beginning in FY 2006 the State Auditor, at the request of the State Budget Agency, no longer includes the investment portion of this account as revenue.

DISTRIBUTION: Governors' Portraits Fund

PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 6000-113200

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history and to inform the people of Indiana concerning the history of their state.

ADMINISTRATION: Historical Bureau

REVENUE:*	FY 2002	\$212,319
	FY 2003	\$248,946
	FY 2004	\$218,483
	FY 2005	\$394,434
	FY 2006	\$29,862

*Includes investment prior to FY 2006. Beginning in FY 2006 the State Auditor, at the request of the State Budget Agency, no longer includes the investment portion of this account as revenue.

DISTRIBUTION: Publications Fund

REVENUE:	FY 2002	\$32,482
	FY 2003	\$235,831
	FY 2004	\$240,066
	FY 2005	\$33,680
	FY 2006	\$38,915

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5-2

ACCT. NO. 1000-731000-41020

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the pari-mutuel system of wagering is permitted.

RATE: The initial permit application fee is \$25,000. The initial investigation fee is \$25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2002	\$54,759
	FY 2003	-0-
	FY 2004	-0-
	FY 2005	-0-
	FY 2006	-0-

DISTRIBUTION: General Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5

ACCT. NO. 1000-731000-41020; 41110

REVENUE BASE: Permit holder or group of permit holders.

RATE: \$5,000 annually per track. \$1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2002	\$8,000
	FY 2003	\$14,000
	FY 2004	\$15,000
	FY 2005	\$15,000
	FY 2006	\$15,000

DISTRIBUTION: General Fund

STALLION REGISTRATION

IC 15-5-5.5-8 ACCT. NO. 6040-103800-41000; 42170; 42180

REVENUE BASE: The Indiana Standardbred Advisory Board collects fees for registration of standardbred horses in an amount not to exceed \$500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

RATE:	Fee	
	Stallion Registration only*	\$ 0
	Registration and Pedigree Fee*	150
	Late Registration Fee*	250
	*2006 fees.	

ADMINISTRATION: Effective 7/1/99, the Horse Racing Commission administers this fee.

REVENUE:	FY 2002	\$297,950
	FY 2003	\$200,800
	FY 2004	\$403,050
	FY 2005	\$375,050
	FY 2006	\$399,875

DISTRIBUTION: Standardbred Horse Fund

**INDIANA GRAIN BUYERS AND WAREHOUSE
LICENSING AGENCY**

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7-6, 33

ACCT. NO. 1000-100780-41000

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee varies from \$250 to \$1,000 depending on the size and type of facility. The fee for each additional warehouse operated as part of a licensed station is \$50.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a \$25 fee request an examination. Unless a shortage is found, actual costs of the examination over the \$25 fee must be paid by the person who sought the examination.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency, Department of Agriculture

REVENUE:	FY 2002	\$165,142
	FY 2003	\$160,467
	FY 2004	\$158,563
	FY 2005	\$156,417
	FY 2006	\$153,241

DISTRIBUTION: General Fund

GRAIN TESTING EQUIPMENT

IC 4-4-27-3

ACCT. NO. 1000-100780-427000

REVENUE BASE: The Department of Agriculture charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is \$10 for each device tested at each site.

ADMINISTRATION: Department of Agriculture

REVENUE: FY 2002 \$8,750
 FY 2003 \$8,750
 FY 2004 \$8,490
 FY 2005 \$8,070
 FY 2006 \$8,550

DISTRIBUTION: General Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3-4,5,7

ACCT. NO. 3100-121000-41100,42150

REVENUE BASE: An initial examination fee of \$100, license fee of \$650, and a biennial renewal fee of \$650 are required of all bail agents. An initial examination fee of \$100, a license fee of \$300, and a biennial renewal fee of \$300 are required of all recovery agents.

All revenues are deposited in the Bail Bond Enforcement and Administration Fund to be used only for those purposes.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Fees</u>	<u>Fines</u>
FY 2002	\$323,175	\$9,400
FY 2003	\$26,575	\$11,050
FY 2004	\$326,575	\$9,823
FY 2005	\$19,055	\$1,100
FY 2006	\$310,260	\$500

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6-32

ACCT. NO. 1000-102100-42710, 41100

760 IAC 1-27-4

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator. License fees and service fees are as follows:

RATE:

Licenses:

Insurance Producer:

Resident

\$40 every 4 years

Non-resident

\$90

Producer (Surplus lines)

\$20 annually

Limited Lines Producer Agent/Limited Insurance Representative Administrator Consultant Public Adjustor Service Fees: Duplicate Licenses	\$40 every 4 years \$20 biennially \$50 annually \$20 annually \$20 annually \$10 each
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ADMINISTRATION: Department of Insurance

REVENUE:	<u>Initial Lic.</u>	<u>Renewals</u>
FY 2002	\$1,444,568	\$2,162,279
FY 2003	\$1,416,774	\$899,398
FY 2004	\$1,496,735	\$117,551
FY 2005	\$1,488,990	\$729,048
FY 2006	\$1,798,878	\$1,961,292

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY EXAMINATION

IC 27-1-3.1-9

ACCT. NO. 1000-102100-42110

REVENUE BASE: The Department of Insurance examines every domestic insurance company at least every five years. The Department's costs of all examinations and/or investigations are reimbursed through payment by the companies so examined.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2002	\$282,972
	FY 2003	\$313,526
	FY 2004	\$1,310,730
	FY 2005	\$1,315,304
	FY 2006	\$1,285,607

DISTRIBUTION: General Fund

INSURANCE COMPANY FILING/SERVICE FEES

IC 27-1-3-15, 27-1-20-12 ACCT. NO. 1000-102100-
Other cites as noted in table 42100,42150,42170

RATE: See table below.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2002	\$1,089,150
	FY 2003	\$586,546
	FY 2004	\$793,218
	FY 2005	\$910,536
	FY 2006	\$730,094

DISTRIBUTION: General Fund, Department of Insurance Fund

Type of Entity	Code Cite	Fee
Limited-Service HMO	IC 27-13-34-23	\$350 for filing application and amending certificate of authority.
	IC 27-1-3-15(d)	\$50 for filing annual report
		** \$100 for internal audit fee
Full-Service HMO	IC 27-13-27-1	\$350 for filing application and amending certificate of authority.
		\$50 for filing annual report
		** \$100 for internal audit fee
Domestic Insurer	IC 27-1-3-15	\$350 for articles of incorporation for admission
		\$10 for amended articles of incorporation
		\$100 for filing annual statement
		\$50 for renewal of company license
		\$25 withdrawal of certificate of authority
		** \$350 for internal audit fee
Foreign Insurer	IC 27-1-3-15(d)	\$510 for application (\$350 articles of incorporation,
	IC 27-1-3-15 subject to	\$100 for annual statement, \$50 company license,
	retaliatory provision under IC	\$10 for appointment of Commissioner for service)
	27-1-20-12	\$10 for amended articles of incorporation
		\$100 for filing annual statement
		\$50 for renewal of company license
		\$5 for filing certified state of condition annually
	IC 27-1-3-15(d)	** \$350 for internal audit fee

Type of Entity	Code Cite	Fee
Domestic Risk Retention Group	IC 27-1-3-15	\$350 for application for admission \$10 for amended articles of incorporation \$10 for amended certificate of authority \$100 for filing annual statement \$50 for renewal of company license \$25 withdrawal of certificate of authority ** \$350 for internal audit fee
Foreign Risk Retention Group	IC 27-1-3-15(d) IC 27-1-3-15	\$110 for application for registration (\$100 for annual statement, \$10 for appointment of Commissioner)
Domestic Fraternal	IC 27-1-3-15	\$350 for application for admission \$10 for amended articles of incorporation \$25 withdrawal of certificate of authority \$25 for filing annual statement \$25 for renewal of company license \$100 for each day annual statement is late ** \$100 internal audit fee
Foreign Fraternal	IC 27-11-8-2 & IC 27-11-8-3 IC 27-11-8-2(d) IC 27-1-3-15(d)	\$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 company license, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation \$25 for filing annual statement \$25 for renewal of company license ** \$100 internal audit fee
Foreign Fraternal	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12 IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12 IC 27-1-3-15(d)	\$510 for application (\$350 articles of incorporation, \$100 for annual statement, \$50 company license, \$10 for appointment of Commissioner for service) \$10 for amended articles of incorporation \$25 for filing annual statement \$25 for renewal of company license ** \$100 internal audit fee

Type of Entity	Code Cite	Fee
Domestic Title	IC 27-7-3-15	\$20 for filing annual statement \$5 for company license \$5 for renewal of company license ** \$350 for internal audit fee
Foreign Title	IC 27-1-3-15(d) IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12 IC 27-7-3-15 IC 27-1-3-15(d)	\$510 for admission (\$350 for articles of incorporation, \$100 for annual statement, \$50 for company license, \$10 for appointment of Commissioner) \$10 for filing amended articles of incorporation \$20 for filing annual statement \$5 for renewal of company license ** \$350 for internal audit fee
Insurance Administrators	IC 27-1-25-11(d) & (e)	\$50 for initial and renewal application
Rating Organization	IC 27-1-22-8(c)	\$75 for initial & renewal of license every 3 years

** These fees are deposited into the Department of Insurance Fund.

**MEDICAL MALPRACTICE INSURANCE
PREMIUM SURCHARGE**

IC 34-18-5

ACCT. NO. 6020-120000-42100,
42150,42500

REVENUE BASE: Health care providers who choose to become covered by the provisions of the Medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of this Department. The minimum annual surcharge is \$100.

The surcharges are forwarded by the insurers, invested to generate interest income, and used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 2002	\$63,663,212	\$9,987	\$2,424,048	\$66,097,247
FY 2003	\$64,853,134	\$10,192	\$519,740	\$65,383,066
FY 2004	\$87,718,398	\$9,654	\$160,084	\$87,888,136
FY 2005	\$114,317,795	\$12,885	\$559,034	\$114,889,714
FY 2006	\$132,995,493	\$11,879	\$2,377,187	\$135,384,559

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE FUND

IC 27-7-9-6,7

ACCT. NO. 6310-120000-42100,42500

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 2002	\$811,123	\$134,735	\$945,858
FY 2003	\$1,050,318	\$92,111	\$1,142,429
FY 2004	\$1,041,795	\$58,698	\$1,100,493
FY 2005	\$1,211,592	\$156,132	\$1,367,724
FY 2006	\$1,180,633	\$260,698	\$1,441,331

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY FUND

IC 27-1-29.1-7

ACCT. NO. 6290-12100-42500

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Premiums</u>	<u>Interest on Investment</u>	<u>Total Revenue</u>
FY 2002	\$353,085	\$191,609	\$544,694
FY 2003	\$575,526	\$76,798	\$652,324
FY 2004	\$463,387	\$45,469	\$508,856
FY 2005	\$759,631	\$149,662	\$909,293
FY 2006	\$341,465	\$69,853	\$411,318

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

RETALIATORY FEES

IC 27-1-20-12

ACCT. NO. 1000-102100-42110

REVENUE BASE: Retaliatory fees are the difference between Indiana fees and those applied to Indiana-based companies by other states, and are paid by companies domiciled in those states in addition to the Indiana fee.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2002	\$1,053,582
	FY 2003	\$885,372
	FY 2004	\$1,310,730
	FY 2005	\$1,315,304
	FY 2006	\$1,285,607

DISTRIBUTION: General Fund

JUDICIARY

COURT ADMINISTRATION FEE

IC 33-37-5-27

ACCT. NO. 1000-10500-421300

REVENUE BASE: This \$2 fee is collected by the clerks from litigants filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims courts forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE: FY 2006 \$1,467,744

DISTRIBUTION: State General Fund

COURT FEES(COURT OF APPEALS AND SUPREME COURT)

IC 33-15-5

ACCT. NO. 1000-100220; 100240

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collect a fee of \$250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court, and a \$120 fee for the filing of an appeal to the Tax Court. A fee of \$125 is collected for the filing of a petition seeking transfer to the Supreme Court of a decision of the Tax Court, and for the filing of an original action with the Supreme Court. However, these fees are waived if the filing party is a governmental entity or the appeal is being taken in forma pauperis. The Clerk also collects an annual licensing fee of \$105 from all active Indiana attorneys and \$45 for all inactive Indiana attorneys. These fees are deposited in the state General Fund and used to operate three agencies of the Supreme Court – the Disciplinary Commission, the Continuing Legal Education Commission, and the Judges and Lawyers Assistance Program. The Clerk also collects a \$1 per page copying or certification fee and a \$2 per page fax fee. A Certificate of Good

Standing is \$3, and a CD-ROM that contains the roll of active Indiana attorneys is \$150.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

REVENUE:	FY 2002	\$347,894
	FY 2003	\$345,865
	FY 2004	\$380,658
	FY 2005	\$358,958
	FY 2006	\$373,634

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-19 ACCT. NO. 1000-100500-42020

REVENUE BASE: Court fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants found guilty are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

RATE:

<u>Type of Case</u>	<u>Rate</u>	<u>Code Cite</u>
Civil Cases	\$100	33-37-4-4
Small Claims	\$35	33-37-4-5
Probate	\$120	33-37-4-7
Felonies and Misdemeanors	\$120	33-37-4-1
Infractions	\$70	33-37-4-2
Local Ordinance Violations	\$70	33-37-4-2
Juvenile	\$120	33-37-4-3
Deferred Prosecution for Misdemeanors	\$120	33-37-5-17
Deferral Fee Moving Traffic Infractions	\$70	34-28-5-1

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 2002	\$49,997,334
	FY 2003	\$49,952,891
	FY 2004	\$49,941,942
	FY 2005	\$50,709,647
	FY 2006	\$52,649,990

DISTRIBUTION: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner according to IC 33-37-7:

- 70% of the fees are deposited into the state General Fund
- 27% of the fees are deposited into the county general fund
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county, or municipal court of the county.

Fees from city and town courts are distributed in the following manner according to IC 33-37-7:

- 50% of the court cost fees are deposited into the state General Fund
- 25% are deposited into the county general fund
- 25% of the fees are retained as the city or town share.

IC 33-37-7-9 specifies that on June 30 and December 31 of each year \$7,932,209 is transferred from the state General Fund to the following funds.

- (1) 9.37% to the Family Violence and Victim Assistance Fund established under IC 12-18-5-2;
- (2) 32.53% to the Indiana Judges' Retirement Fund established under IC 33-13-8;
- (3) 2.98% to the Law Enforcement Academy Building Fund established under IC 5-2-1-13;
- (4) 12% to the Law Enforcement Training Fund established under IC 5-2-1-13;
- (5) 13.95% to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40;
- (6) 22.78% to the Motor Vehicle Highway Account;
- (7) 0.28% to the Fish and Wildlife Fund established by IC 14-22-3-2;
- (8) 1.89% to the Indiana Judicial Center Drug and Alcohol Programs Fund established under IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14; and
- (9) 4.22% to the DNA Sample Processing Fund.

Also on June 30 and December 31 of each year, \$2.7 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-40-6-1.

DNA SAMPLE PROCESSING FEE

IC 33-37-5-26.2

ACCT. NO. 100500-421200

REVENUE BASE: These fees are collected by the clerks from persons convicted of a felony or misdemeanor, found to have committed an infraction or ordinance violation, or required to pay a pretrial diversion fee in trial courts and city and town courts. This fee is \$1.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the DNA Sample Processing Fund.

REVENUE: FY 2006 \$348,655

DISTRIBUTION: State General Fund

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2-3

ACCT. NO. 1000-216050-42100

REVENUE BASE: Counties are responsible for providing legal representation to indigent persons who have been convicted in a criminal proceeding in direct appeals to the Indiana Court of Appeals. The State Public Defender provides legal representation to indigent defendants on direct appeal for a criminal conviction when requested by counties. Counties then reimburse the State Public Defender for staff costs. These reimbursements are used by the State Public Defender to pay for the salaries of staff attorneys representing these indigent defendants.

ADMINISTRATION: State Public Defender

REVENUE: FY 2002 \$160,829
 FY 2003 \$183,536
 FY 2004 \$109,072
 FY 2005 \$162,815
 FY 2006 \$102,219

DISTRIBUTION: State Public Defender and state General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25

ACCT. NO. 1000-150100-42020

REVENUE BASE: This \$1 fee is collected by the clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the Judicial Branch Insurance Adjustment Account.

REVENUE:	FY 2005	\$765,254
	FY 2006	\$1,022,947

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

JUDICIAL SALARIES FEE

IC 33-37-5-26

ACCT. NO. 1000-100500-42110

REVENUE BASE: These fees are collected by the clerks from litigants filing civil cases and from filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. A \$15 fee is charged in civil filings and in criminal and infractions cases when a defendant is convicted. A \$10 fee is charged to persons filing small claims cases.

ADMINISTRATION: Fee revenue is split between state and local units depending on type of court. Clerks of circuit court forward 100% of the Judicial Salaries Fee to the State Auditor. City and town court clerks and Marion County small claims courts forward 75% of the fee revenue to the State Auditor and retain 25% of the fee revenue. The State Auditor deposits this revenue in the state General Fund.

REVENUE: FY 2006 \$8,992,875

DISTRIBUTION: General Fund

PUBLIC DEFENSE ADMINISTRATION FEE

IC 33-37-5-21.2

ACCT. NO. 1000-100500-42100

REVENUE BASE: A \$3 fee is collected by clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. (Note: Prior to July 1, 2005, this fee was the Judicial Administration Fee. HEA 1113 - 2005 renamed it.)

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2005	\$708,721
	FY 2006	\$2,383,025

DISTRIBUTION: General Fund

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-38-9

ACCT. NO. 1000-100210

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 2002	\$14,282
	FY 2003	\$10,466
	FY 2004	\$12,587
	FY 2005	\$10,013
	FY 2006	\$11,557

DISTRIBUTION: General Fund

**REIMBURSEMENTS FROM COUNTIES FOR SALARY
SUPPLEMENTS FOR TRIAL COURT JUDGES**

IC 33-38-5-6; IC 36-2-5-14;
IC 36-3-6-3

ACCT. NO. 1000-100260

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000. Under the current mechanism, counties specify the salary supplement, if any, that they plan to provide judges. The State Auditor pays the salary to the judges, and the counties reimburse the state for the supplement.

ADMINISTRATION: Office of the State Auditor

REVENUE:	FY 2002	\$1,111,250
	FY 2003	\$1,216,940
	FY 2004	\$1,201,174
	FY 2005	\$1,162,866
	FY 2006	\$1,180,585

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23

ACCT. NO. 5350-186600-42020

REVENUE BASE: The sentencing court assesses a fee of between \$250 and \$1,000 against an individual convicted in Indiana of any of the following offenses:

- Rape
- Criminal deviate conduct
- Child molesting
- Child exploitation
- Vicarious sexual gratification
- Child solicitation
- Child seduction
- Sexual battery
- Sexual misconduct with a minor as a Class A or Class B felony
- Incest.

ADMINISTRATION: The Office of Women's Health in the State Department of Health administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2002	\$30,242
	FY 2003	\$30,377
	FY 2004	\$56,025
	FY 2005	\$33,677
	FY 2006	\$29,891

DISTRIBUTION: Sexual Assault Victims Assistance Fund

STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 6000-163100

REVENUE BASE: The State User Fee Fund is a repository for eight fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the State Auditor. These fees include the following:

(1) 25% of the Drug Abuse, Prosecution, Interdiction, and Corrections Fee which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between \$200 and \$1,000. The local unit of government retains 75% of the amount collected for local programs. (See IC 33-37-5-9.)

(2) 25% of the Alcohol and Drug Countermeasures Fee which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% of the fee collected. The fee is \$200. (See IC 33-37-5-10.)

(3) 50% of the Child Abuse Prevention Fee when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The other half is deposited in the County Child Advocacy Fund established under IC 12-17-17. The fee is \$100. (See IC 33-37-5-12.)

(4) 100% of the Domestic Violence Prevention and Treatment Fee when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is \$50. (See IC 33-37-5-13.)

(5) 100% of the Highway Work Zone Fee of \$0.50 collected for criminal actions and infractions that are traffic offenses. If the criminal action or infraction is exceeding a worksite speed limit, the fee is \$25.50. (See IC 33-37-5-14.)

(6) 100% of the Safe Schools Fee of between \$200 and \$1,000. The fee is assessed in each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense. (See IC 33-37-5-18.)

(7) Marriage License Fee: An \$18 fee is charged if at least one of the parties is an Indiana resident, and \$50 is charged if both parties are nonresidents. Of the fee, \$10 of each marriage license issued is deposited in the State User Fee Fund, while the balance is retained in the county general fund. (See IC 33-32-5-1.)

(8) 100% of the Automated Record Keeping Fees collected under IC 33-19-6-19. The fee is \$7 and will be reduced to \$4 after June 30, 2009. (See IC 33-37-5-21.)

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

REVENUE: FY 2002	\$3,955,653
FY 2003	\$7,033,060
FY 2004	\$9,219,381
FY 2005	\$9,814,346
FY 2006	\$9,498,948

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level. The Treasurer of State semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% is deposited into the Drug Interdiction Fund established under IC 10-11-7-1.
- 4.68% is deposited into the Drug Prosecution Fund established under IC 33-39-8-6.
- 5.62% is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.

- 22.47% is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% is deposited into the Family Violence and Victim Assistance Fund established by IC 12-18-5-2.
- 15.53% is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The balance is deposited in the Judicial Technology and Automation Project Fund.

DEPARTMENT OF LABOR

EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40, 41, 42

ACCT. NO. 2660-110000

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties are dependent on type of violation, number of violations, and the amount of time since the last violation, ranging from \$50 to 400.

ADMINISTRATION: Department of Labor

REVENUE:	FY 2002	\$93,841
	FY 2003	\$163,350
	FY 2004	\$99,050
	FY 2005	\$97,492
	FY 2006	\$177,018

DISTRIBUTION: Employment of Youth Fund. One-half of the revenue from penalties is used for educating affected parties on the purpose and content of child labor laws and the responsibilities of all parties under child labor laws; and one-half of the revenue is used for expenses incurred for inspectors to enforce child labor laws.

SAFETY EDUCATION & TRAINING BUREAU TAX

IC 22-8-1.1-45, 46, 47

ACCT. NO. 3580-122500-40900

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the Bureau of Safety Education and Training (BUSET) and its programs of occupational health and safety if the balance of the BUSET Fund falls below \$600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker's compensation benefits paid in this state by insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers.

ADMINISTRATION: Bureau of Safety Education and Training

REVENUE:	FY 2002*	-0-
	FY 2003	\$977,038
	FY 2004*	-0-
	FY 2005*	-0-
	FY 2006*	-0-

*Balance in BUSET on April 1 was greater than \$600,000.

DISTRIBUTION: BUSET Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

REVENUE BASE: The fee for the bar examination is \$250, and re-examination is \$250. \$800 is the fee for admission on a foreign license, and \$50 is the annual renewal fee. An application for a firm to incorporate costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50. A business counsel license is \$800 per license.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
Exam fee	\$202,610	\$209,500	\$218,750	\$233,000	\$210,510
Foreign Lic. fee	42,650	30,550	40,400	38,050	43,750
Prof. Corp. fee	40,521	10,180	13,992	17,340	13,980
Ltd. Liability Corp.	4,290	4,800	4,830	5,610	3,910
Ltd. Liability Partnership fee	11,590	7,440	7,510	7,980	8,550
Interest	6,813	3,075	1,151	7,715	18,715
Q&A	924	300	700	150	675
Miscellaneous	1,049	555	594	725	515
Bus. Counsel Lic. fee				6,100	3,850
Total	\$310,448	\$266,400	\$287,927	\$310,570	\$304,455

DISTRIBUTION: State Board of Law Examiners Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5

ACCT. NO. 1000-100170

REVENUE BASE: Price of copies of some publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE:

2006 Acts (cd-rom)	\$30
2004 Indiana Code (cd-rom)	\$25
2006 Indiana Administrative Code (cd-rom)	\$25
Indiana Register (Volume 29) (cd-rom)	\$60/yearly subscription
Long Session Document Subscription (with House and Senate Journals)	\$900/yearly subscription
(without Journals)	\$650/yearly subscription
Short Session Document Subscription (with House and Senate Journals)	\$500/yearly subscription
(without Journals)	\$375/yearly subscription
House and Senate Journals (Long Session)	\$250/yearly subscription
(Short Session)	\$125/yearly subscription
Tax and Revenue Handbook	\$14/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2002	\$98,676
	FY 2003	\$75,772
	FY 2004	\$46,159
	FY 2005	\$54,793
	FY 2006	\$43,408

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11-11
590 IAC 4-3-3

ACCT. NO. 3390-129600-42100

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Board. A permanent certificate is \$1, a temporary permit is \$1, and renewal of a temporary permit is \$1.

REVENUE: FY 2002	\$117
FY 2003	\$103
FY 2004	\$117
FY 2005	\$98
FY 2006	\$82

ADMINISTRATION: Library Certification Board

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

LOBBY REGISTRATION

IC 2-7-2-1

ACCT. NO. 1000-100150-43300

REVENUE BASE: Lobbyists are required to register with the Commission before January 15 of each year.

RATE: The annual registration fee is \$100. If the lobbyist is employed by a nonprofit organization, the fee is \$50. A \$10 late fee is charged for each day after the deadline that a lobbyist does not register (up to \$100).

ADMINISTRATION: Lobby Registration Commission

REVENUE:	FY 2002	\$145,109
	FY 2003	\$173,836
	FY 2004	\$137,565
	FY 2005	\$152,487
	FY 2006	\$160,209

DISTRIBUTION: General Fund

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

SALES DISCLOSURE FILING

IC 6-1.1-5.5	ACCT. NO. 6000-186500-421000
P.L. 245 (2003)	1000-100500-421000 (FY04)
P.L. 228 (2005)	1000-101460-421000 (FY05+)

REVENUE BASE: A sales disclosure form must be filed with the county auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity. Through CY 2003, the filing fee was \$5. From CY 2004 through CY 2011, the filing fee is \$10.

ADMINISTRATION: Department of Local Government Finance

REVENUE:	<u>Assessment Training and Admin. Fund</u>	<u>General Fund</u>	<u>Total</u>
FY 2002	\$195,549		\$195,549
FY 2003	\$151,849		\$151,849
FY 2004	\$221,888	\$207,482	\$429,370
FY 2005	\$181,254	\$720,938	\$902,192
FY 2006*	\$882,072	\$200,994	\$1,083,066

*FY 2006 includes some amounts that were collected at the county level before July 1, 2005.

DISTRIBUTION: State Assessment Training and Administration Fund; State General Fund.

Of the \$5 total fee through CY 2003, the county kept \$4 and \$1 was transferred to the State. The \$1 State share was deposited into the General Fund through June 30, 2001. From July 1, 2001, through December 30, 2003, the \$1 State share was deposited into the State Assessment Training Fund. Of the \$10 total fee from CY 2004 through CY 2011, the county deposits \$5 into the County Sales Disclosure Fund and \$5 is transferred to the State. From July 1, 2004 through June 30, 2005, \$1 was deposited into the State Assessment Training Fund and \$4 was deposited into the State General Fund. From July 1, 2005, through CY 2011, the State's entire \$5 share is to be deposited into the renamed State

Assessment Training and Administration Fund. The Indiana Board of Tax Review will use revenue in the fund to conduct appeals and to pay for appeal services.

LOTTERY COMMISSION

STATE LOTTERY

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:	<u>Fiscal Year</u>	<u>Net Income*</u>
	2002	\$167,411,798
	2003	\$175,601,724
	2004	\$199,324,629
	2005	\$189,040,997
	2006	\$216,570,859

DISTRIBUTION:

- (1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5M (\$30M annually).**
- (2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5M (\$10M annually).
- (3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5M (\$20M annually).***
- (4) Surplus revenue shall be deposited in the Build Indiana Fund.

*Net Income figures from FY 2002-2005 are from the Lottery Commission's annual audited financial statement. Net income for FY 2006 is an unaudited total.

**P.L. 224-2003 (the biennial budget bill) required the Teachers' Retirement Fund (TRF) Board to use this transfer to reduce the contribution rate that school corporations would otherwise pay to TRF during FY 2004 and FY 2005 for teachers covered by the 1996 Account.

***P.L. 273-1999 changed the statutory distributions effective July 1, 1999 (FY 2000).

Fund	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
Teachers' Retirement (6510-185000-42100)	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Pension Relief (6590-107900-42100)	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Build Indiana Fund (3880-389980-42100)	\$106,112,228	\$108,727,066	\$138,545,922	\$129,739,422	\$149,946,126

NOTE: The sum of the distributions will not equal (and may exceed) the net income because the Lottery Commission retains earnings for operations and future distributions and because of the timing of the distributions.

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3-10,11,13

ACCT. NO. 1000-102270

REVENUE BASE: Mine foremen, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates, and permits are \$5.

ADMINISTRATION: Bureau of Mines and Mining

REVENUE:	FY 2002	\$3,655
	FY 2003	\$3,838
	FY 2004	\$2,645
	FY 2005	\$3,385
	FY 2006	\$2,705

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1;9-29-7

ACCT. NO. 3460-120000-43100

REVENUE BASE: If an abandoned vehicle is valued at over \$500 and is not claimed, it may be sold. The purchaser of an abandoned vehicle must purchase a bill of sale for a fee of \$6.

Cities of the first and second class and counties may elect to sell and keep revenues from vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27). The city or BMV is responsible for notifying the owner of the vehicle.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2002	\$490,786
	FY 2003	\$269,308
	FY 2004	\$384,948
	FY 2005	\$591,703
	FY 2006	\$570,061

DISTRIBUTION: All revenue collected by the Bureau is paid into the Abandoned Vehicle Fund to be used to pay administrative expenses. At the end of every fiscal year, all monies in excess of \$37,000 are transferred to the Motor Vehicle Highway Account.

ALTERNATIVE FUEL DECALS

IC 6-6-2.1-203

ACCT. NO. 3940-120000; 6250-109400
3010-109400

REVENUE BASE: The owner of one of the following motor vehicles that is registered in Indiana and that is propelled by alternative fuel must obtain an alternative fuel decal for the motor vehicle and pay an annual fee in accordance with the following schedule.

RATE: <u>Motor Vehicle</u>	<u>Annual Fee</u>
A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility	\$100
A recreational vehicle that is owned by a public or private utility	\$100
A truck or bus, the declared gross weight of which is greater than 9,000 pounds but equal to or less than 11,000 pounds, that is owned by a public or private utility	\$175
An alternative fuel delivery truck powered by alternative fuel, which is a truck the declared gross weight of which is greater than 11,000 pounds	\$250
A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck	\$300
A tractor, designed to be used with a semitrailer	\$500

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if application is made after June 30 of a year and the motor vehicle is newly converted to alternative fuel, purchased, or registered in Indiana.

ADMINISTRATION: Department of State Revenue - Special Tax Division

REVENUE: Included in Special Fuel Tax Revenue

DISTRIBUTION: Same as Special Fuel

AUTO SALVAGE DEALERS

IC 9-22-4; 9-29-7 ACCT. NO. 3010-123500

REVENUE BASE: The fee for original auto salvage dealer licenses and renewal licenses is \$10/year. The fee for a supplemental license is \$5/year. The revenues from the license fees are deposited in the Motor Vehicle Highway Account.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

BOAT DEALERS LICENSES

IC 9-31-4

ACCT. NO. 3420-130100

REVENUE BASE: Boat dealers that sell at least 6 boats per year to the general public for delivery in Indiana obtain a two-year license and pay annual fees shown below.

RATE:

Business Licenses

Class A Dealer (more than one business location)

1-year	\$30 + \$10 for each addl. location
2-year	\$60 + \$20 for each addl. location

Class B Dealer (one business location)

1-year	\$20
2-year	\$40
Dealer Plates	\$10
Dealer Special Permits	\$1
Duplicate Plates	\$10
Replacement Plates	No Charge
Mailing Fees	No Charge

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Fish and Wildlife Fund

COMMERCIAL DRIVERS LICENSES

IC 9-14-2-2; 9-24-6;

ACCT. NO. 3010-123500-41210

140 IAC 7-3

3590-110000-41250

6210-120300-49000

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing

system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) being designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding.

Testing for a commercial driver's license began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued commercial driver's license (CDL) by April 1, 1992.

FEES:

1. CDL (4 yr.)	\$30
2. Amended CDL (4 yr.)	20
3. CDL learner's permit	16
4. Amended CDL learner permit	10
Dup/Amend CDL learner	10
5. CDL skills test to be set by the tester	Not to exceed \$100

The provisions of this rule do not apply to the following:

- (1) Noncivilian members of the armed forces or National Guard while operating military vehicles.
- (2) Paid or volunteer firefighters while operating firefighting equipment.
- (3) Persons who operate farm vehicles which are:
 - (A) controlled and operated by a person actively engaged in farming;
 - (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
 - (C) not used as common or contract motor carriers; and
 - (D) used within 150 miles of the person's farm.
- (4) Persons who operate vehicles which are:
 - (A) registered as a recreational vehicle; and
 - (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

Below shows the distribution of the revenue from the Commercial Driver's Licenses.

	MVH	LBF	Tech Fund
1 =	\$15	\$14.50	\$0.50
2 =	10	9.50	0.50
3 =	10	5.50	0.50
4 =	5	4.50	0.50

Fee for the CDL skills test is retained by the tester.

ADMINISTRATION: Bureau of Motor Vehicles; Department of State Revenue

REVENUE: Included with vehicle licenses in the Motor Vehicle Highway Account (MVH), the License Branch Fund (LBF), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Motor Vehicle Highway Account, License Branch Fund, and the State Motor Vehicle Technology Fund.

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16

ACCT. NO. 3010-123500-42190

REVENUE BASE: If during any 12-month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person, the Bureau of Motor Vehicles (BMV) may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the BMV. The fee is set by the provider. The Defensive Driving Program is provided by contractors approved by the BMV, and the fee amount charged for the program by the contractors must be approved by the BMV. The

BMV receives \$5 for each student.

ADMINISTRATION: Bureau of Motor Vehicles

One-Time Registration Fees

Class 1 – Less than 13 ft.	\$4.00	\$12.00	\$16.00
Class 2 – 13 to 26 ft.	\$4.00	\$14.00	\$18.00
Class 3 -- 26 to 40 ft.	\$4.00	\$17.00	\$21.00
Class 4 -- over 40 ft.	\$4.00	\$22.00	\$26.00

Annual Registration Fees

DNR Fee	\$0.00	\$5.00	\$5.00
LARE Fee*	\$0.00	All	\$5.00-25.00
Duplicate/Correction	\$1.00	\$0.00	\$1.00
Replacement Decal	\$3.00	\$0.00	\$3.00

*LARE Fee ranges from \$5.00 to \$25.00 based on value of boat.

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:

	<u>All Title/Reg. Except LARE</u>	<u>LARE Fees</u>	<u>Total</u>
FY 2002	\$1,784,542	\$1,125,500	\$2,910,042
FY 2003	\$1,974,889	\$1,095,690	\$3,070,579
FY 2004	\$1,897,360	\$1,346,857	\$3,244,217
FY 2005	\$1,821,249	\$2,167,587	\$3,988,936
FY 2006	\$1,827,810	\$2,922,245	\$4,750,055

DISTRIBUTION: All fees to BMV go into the Motor Vehicle Highway Account, Crossroads 2000 Account, State License Branch Fund, and/or the Technology Fund.

All fees going to DNR are first used to cover the employer's portion of the Conservation and Excise Officers Retirement Fund. The remainder, except for the Lake and River Enhancement Fee, is for boating enforcement.

2/3 of LARE fees goes into the LARE Fund and is used for lake and river enhancement projects, and 1/3 goes into the Conservation Officers Marine Enforcement Fund and is used for marine enforcement efforts.

NOTE: The LARE Fee was increased and the Conservation Officers Marine Enforcement Fund was created effective 7/1/03. However, BMV did not begin collecting the new fee until 1/1/04.

MOTOR VEHICLE DEALER LICENSING

IC 9-23-2

ACCT. NO. 2260-11000-41100

REVENUE BASE: The annual fee expires on a staggered basis. Manufacturers pay \$35 plus \$10 for each factory branch in the state. Distributors pay \$35 plus \$10 for each branch in the state. A dealer or auctioneer pays \$30 for its first location and \$10 for each location not immediately adjacent to it. Factory representatives, distributors' representatives, wholesale dealers, transfer dealers, and brokers all pay \$20. Offsite license is \$25.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2002	\$997,218
	FY 2003	\$986,819
	FY 2004	\$824,749
	FY 2005	\$968,969
	FY 2006	\$711,649

DISTRIBUTION: Motor Vehicle Odometer Fund
Motor Vehicle Highway Account - 40%
Bureau of Motor Vehicles - 30%
State Police - 20%
Attorney General - 10%

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; 9-29-9

ACCT. NO. 3010-123500-41100,
412100, 421900, 490300

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicant's birth month.

RATE: The Bureau of Motor Vehicles Commission retains a fee of 50¢ for each license processed with a photograph. They also retain \$3.50 for each operator's license.

<u>Type of License</u>	<u>Fee</u>
Learner permit	\$9.00
Motorcycle learner	9.00
Dup/amended learner	9.00
Operator (4 yr.)	14.00

<u>Type of License</u>	<u>Fee</u>
Operator (3 yr.)	12.00
Chauffeur	18.00
Public passenger chauffeur	14.00
Motorcycle operator (4 yr.)	14.00
Motorcycle operator (3 yr.)	12.00
Motorcycle endorse (4yr.)	10.00
Motorcycle endorse (2/3 yr.)	8.00
Motorcycle skills test	—
Identification	9.00
Dup/amended identification	9.00
Special identification	7.00
Dup/amended special ID	7.00
Perm disability placard (2 types)	0.00
Add/dup disability placard	5.00
Temp disability placard	5.00
Delinquent license renewal	5.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1

ACCT. NO: 2810-130000-42110

REVENUE BASE: A person may not register a vehicle or operate a vehicle on a public highway in Indiana if financial responsibility is not in effect with respect to the motor vehicle. A person who violates this provision is subject to the suspension of the person's driving license or vehicle registration, or both.

The fee for the reinstatement of a driving license that was suspended under IC 9-25 is as follows:

- (1) For a first suspension, \$150.
- (2) For a second suspension, \$225.
- (3) For a third or subsequent suspension, \$300.

Courts may waive a driver's license reinstatement fee if:

- (1) the person who owes the fee is indigent;
- (2) the person who owes the fee has proof of future financial responsibility; and

(3) waiver of the fee is appropriate in light of the person's character and the nature and circumstances surrounding the suspension of the person's license.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2002	\$7,188,779
	FY 2003	\$6,659,360
	FY 2004	\$7,038,610
	FY 2005	\$9,565,135
	FY 2006	\$9,563,970

DISTRIBUTION: The following amount of each fee paid shall be deposited in the Financial Responsibility Compliance Verification Fund established by IC 9-25-9-7:

- (1) Of the fee paid for reinstatement after a first suspension, \$120.
- (2) Of the fee paid for reinstatement after a second suspension, \$195.
- (3) Of the fee paid for reinstatement after a third or subsequent suspension, \$270.

The remaining \$30 of each suspension is deposited into the Motor Vehicle Highway Account and is included in Vehicle Registration and Title Fees.

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2

ACCT. NO. 3010-123500-42110

REVENUE BASE: The commissioner of the Bureau of Motor Vehicles may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is \$10.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: FY 2002 \$1,638,280
 FY 2003 \$1,488,323
 FY 2004 \$1,541,541
 FY 2005 \$2,021,942
 FY 2006 \$1,954,761

DISTRIBUTION: Motor Vehicle Highway Account

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29 ACCT. NO. 3010-123500-41210; 3260-110100-42100;
 3590-110000-41250; 6210-120300-49000

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. All registrations are renewed between January and October of each year. Passenger cars, RVs, motorcycles, & trucks weighing 7,000, 9,000 & 11,000 lbs. expire by last name. (Companies always expire in January.) Personalized plates expire in April. All other plates expire in February.

RATE:

<u>Classification</u>	<u>Fee</u>
Passenger Car	\$ 20.75
Motorcycle	25.75

Trucks (in lbs.)

0 - 7,000	29.75
7,000 - 9,000	49.75
9,000 - 10,000	79.75
10,000 - 11,000	84.75
11,000 - 16,000	144.75
16,000 - 20,000	184.75
20,000 - 23,000	244.75
23,000 - 26,000	244.75
26,000 - 30,000	304.75
30,000 - 36,000	422.75
36,000 - 42,000	515.75
42,000 - 48,000	636.75
48,000 - 54,000	739.75
54,000 - 60,000	819.75
60,000 - 66,000	867.75
66,000+	965.75

Farm Trucks (in lbs.)

0 - 11,000	42.75
11,000 - 16,000	75.25
16,000 - 20,000	95.25

20,000 - 23,000	125.25
23,000 - 26,000	125.25
26,000 - 30,000	155.25
30,000 - 36,000	214.25
36,000 - 42,000	260.75
42,000 - 48,000	321.25
48,000 - 54,000	372.75
54,000 - 60,000	412.75
60,000 - 66,000	436.75
66,000 +	485.75

Trailers (in lbs.)

0 - 3,000	16.75
3,000 - 5,000	25.75
5,000 - 7,000	31.75
7,000 - 9,000	36.75
9,000 - 12,000	79.75
12,000 - 16,000	119.75
16,000 - 22,000	179.75
22,000	239.75

Semi-trailer and Tractor (in lbs.)

0 - 20,000	179.75
20,000 - 26,000	319.75
26,000 - 30,000	399.75
30,000 - 36,000	504.75
36,000 - 42,000	554.75
42,000 - 48,000	669.75
48,000 - 54,000	724.75
54,000 - 60,000	809.75
60,000 - 66,000	874.75
66,000 - 72,000	984.75
72,000 - 74,000	1,059.75
74,000 - 76,000	1,174.75
76,000 - 78,000	1,249.75
78,000 +	1,359.75

Farm Tractor (semi)

0 - 20,000	92.75
20,000 - 26,000	162.75
26,000 - 30,000	202.75
30,000 - 36,000	255.25
36,000 - 42,000	280.25
42,000 - 48,000	337.75
48,000 - 54,000	365.25
54,000 - 60,000	407.75
60,000 - 66,000	440.25
66,000 - 72,000	495.25
72,000 - 74,000	532.75
74,000 - 76,000	590.25

76,000 - 78,000	627.75
78,000 +	682.75
Farm Trailer	
0 - 12,000	42.75
12,000 - 16,000	62.75
16,000 - 22,000	92.75
22,000 +	122.75
Each addl. semi-trailer used with tractor-one yr. registration	
	41.75
Five-yr. registration	
1st year	77.75
2nd year	63.75
3rd year	49.75
4th year	41.75
5th year	41.75
Farm semi-trailer-one year Five-yr. registration	23.75
1st year	41.75
2nd year	34.75
3rd year	27.75
4th year	23.75
5th year	23.75
Permit 48 hours	8.75
Permit 30 days	16.75
Permit 90 days	26.25
Amateur Radio Plate Order	9.00
Recovery vehicle 16,000 lbs.	83.75
Recovery vehicle 16,000+ lbs.	509.75
Bus A (in lbs.) Commercial	
0 - 11,000	59.75
Bus A (in lbs.) Intercity	
11,000 - 16,000	109.75
16,000 - 20,000	134.75
20,000 - 26,000	159.75
26,000 - 30,000	229.75
30,000 - 36,000	303.75
36,000 - 42,000	391.75
42,000 - 48,000	454.75
48,000 - 54,000	549.75
54,000 - 60,000	609.75
60,000	669.75

Bus C (Not for hire)	39.75
Bus D (in lbs.) Municipal	
0 - 11,000	19.75
Bus D (in lbs) Intracity	
11,000 - 16,000	29.75
16,000 - 20,000	34.75
20,000 - 26,000	39.75
26,000 - 30,000	53.75
30,000 - 36,000	68.75
36,000 - 42,000	81.75
42,000 - 48,000	98.75
48,000 - 54,000	117.75
54,000 - 60,000	129.75
60,000 +	141.75
School Bus	29.75
Church Bus	29.75
Recreational vehicle	29.75
Antique (included w/passenger)	16.75
Farm Tractor	11.75
Personalized plate order	48.00
Duplicate plate	10.00
Replacement plate	9.00
Redeclared weight (var. Fee)	6.50
Transfer	10.75
Duplicate registration	6.00
Amended registration	6.00
Delinquent registration fee	5.00
Special recognition fee	15.00
Ex-POW	1.75
Heritage Trust	25.00
Children's Trust fee	25.00
Education fee	25.00
Excise tax (var. fee)	1.15
Sur/wheel tax (var. fee)	0.15
Commercial veh tax (CVET)	1.15
TITLES	
Dealers	15.00
Non-dealers	15.00
Body change	15.00
Repossession	15.00
Correction/Amendment	15.00
Mechanic's lien	15.00

Duplicate	9.00
Salvage	9.00
MVIN number	11.50
Delinquent fee	21.00
Speed title fee	25.00
Admin. Fee	5.00

MISCELLANEOUS

Nut and bolts	0.50
Registration holders	2.50
Pull fees	30.00
Civic event plate order	18.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: See table on following page.

Vehicle Registration and Title Fees

<u>Account/Fund</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>Account Number</u>
Motor Vehicle Highway	\$125,295,931	\$126,871,370	\$131,515,258	\$129,641,379	\$127,107,705	3010-123500-412100
State Highway Fund	10,155,822	10,393,809	10,495,776	10,521,531	10,048,790	6250-140100-412100
Local Road & Street	8,309,309	8,504,025	8,587,452	8,608,289	8,213,532	6250-130100-412100
Motorcycle Education	774,601	1,034,600	1,047,851	1,098,216	1,114,812	2120-170000-41200
Crossroads 2000	35,861,910	37,228,406	36,899,125	37,214,434	35,220,816	4640-101500-42150
Odometer Fund	997,218	986,819	824,749	968,969	711,649	2260-110000-41100
State Police Building Fund	1,609,992	1,719,172	1,664,034	1,688,611	1,630,271	3260-110100-42100
State License Branch Fund	70,446,201	73,110,507	80,518,049	80,266,824	80,410,468	3590-110000-41250
BMV Technology Fund	2,710,716	5,554,161	5,505,733	5,531,609	5,228,266	6210-120300-49000
Anti-Terrorists Fund		<u>18,907,080</u>	<u>13,579,499</u>	<u>9,434,336</u>	<u>12,907,061</u>	2860-100100-42100
Total	\$256,161,700	\$284,309,949	\$290,637,526	\$284,974,198	\$282,593,370	

DISTRIBUTION:

Motor Vehicle Highway Account
State Highway Fund
Local Road and Street Fund
Motorcycle Education Fund
Crossroads 2000 Fund
Odometer Fund
State Police Building Fund
State License Branch Fund
State Motor Vehicle Technology Fund
Anti-Terrorism Fund
(Integrated Public Safety Commission)

DEPARTMENT OF NATURAL RESOURCES

ABANDONED MINE LANDS

IC 14-34-6 ACCT. NO. 3450-118800-42000;42100; 49040

REVENUE BASE: Civil penalties and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties may be used in two ways: (1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; (2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000.

Coal operators are required to maintain bonds on permitted areas until reclamation is completed. Bond amounts vary, but must be at least \$10,000. If the land is not properly restored, the bond is forfeited and used to reclaim the site. Forfeited bonds are site-specific in that they must be used on the site for which the bond was forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2002	\$138,661
	FY 2003	\$123,645
	FY 2004	\$764,922
	FY 2005	\$629,435
	FY 2006	\$638,640

DISTRIBUTION: Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13 ACCT. NO. 3480-131000-42100

REVENUE BASE: Coal mining operators are assessed \$0.055 per ton of coal produced from a surface coal mine; \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

REVENUE: FY 2002 \$1,032,069
FY 2003 \$1,702,055
FY 2004 \$1,715,133
FY 2005 \$1,638,342
FY 2006 \$1,581,548

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program

DIVISION OF FORESTRY

IC 14-19 ACCT. NO. 3430-130800-42110, 42120,
42130, 42150, 42410, 43900,
43910, 44150, 49000

REVENUE BASE:

Annual Entrance Permits	\$63,031
Gate Receipts	\$92,039
Campgrounds	\$324,296
Concessions/Other User Fees	\$35,322
Timber Sales	\$927,604
Tree Seedling Sales	\$1,295,576
Miscellaneous	\$294,566
Federal	\$96,457

ADMINISTRATION: Department of Natural Resources

REVENUE: FY 2002 \$2,370,437
FY 2003 \$3,240,669
FY 2004 \$3,764,273
FY 2005 \$3,513,605
FY 2006 \$3,128,891

DISTRIBUTION: Dedicated for forestry purposes

LAND AND WATER RESOURCES FUND

IC 14-29-4; 14-26-5-4; 14-28-1-22; ACCT. NO. 3030-116800
14-29-3-2; 14-29-4-4

RATE: Permit Fee

Public Freshwater Lake Permit Fees \$100

Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the DNR prior to construction.

Ditch Reconstruction Permit Fees \$25

Any person wishing to construct, reconstruct, repair, or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the DNR prior to construction.

Construction in a Floodway Permit Fees \$200, \$50, \$10

Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the DNR prior to construction.

Royalty Fees, Sand & Gravel Act \$50

Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the state for the material removed. A fee is required with each permit issued.

Permit to Mine Under Streams, Channels Act \$100

ADMINISTRATION: Water Division

REVENUE:	FY 2002	\$126,205
	FY 2003	\$49,671
	FY 2004	\$171,636
	FY 2005	\$148,431
	FY 2006	\$223,260

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38-1

ACCT. NO. 1000-103000-42130

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. For areas less than 640 acres, the royalty is not to exceed 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. For areas at least 640 acres, the royalty is to be at least 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are credited against future royalties.

ADMINISTRATION: Oil and Gas Division

REVENUE:	FY 2002	\$123,341
	FY 2003	\$97,052
	FY 2004	\$99,705
	FY 2005	\$171,199
	FY 2006	\$202,699

DISTRIBUTION: General Fund for extraction beneath navigable waterways. Division of the Department having custody, control, possession, or authority of or over the mineral rights involved.

NATURAL RESOURCES LICENSES

IC 14-22-12-1

ACCT. NO. 3420-130300-41000, 42150

3330-117000; 6000-134200-41000; 2630-116100

RATE:

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
ANNUAL LICENSE			
Fishing	\$ 14.25	\$ 24.75	14-22-12-1 ⁵
Hunting	14.25	60.75 ¹	14-22-12-1 ⁵
Youth hunting	7.00	N/A	14-22-12-1 ⁵
Hunting and fishing	20.75	N/A	14-22-12-1 ⁵
Trapping	14.00	17.75 ¹	14-22-12-1 ⁵
Trout and Salmon stamp	9.25	9.25	14-22-12-1 ⁵
Deer-firearm	24.00	120.75 ²	14-22-12-1 ⁵
Deer-archery	24.00	120.75 ²	14-22-12-1 ⁵
Deer-muzzle-loading	24.00	120.75 ²	14-22-12-1 ⁵

Bonus county			
any legal weapon	24.00	120.75 ²	14-22-12-1 ⁵
Extra deer archery	13.75	120.75 ²	14-22-12-1 ⁵
Turkey	23.00	114.75* ¹	14-22-12-1 ⁵
Private shooting preserve	N/A	8.75	14-22-12-1 ⁵
Migratory waterfowl stamp	6.75	6.75	14-22-12-1 ⁵
1-Day fishing ⁴	7.00	7.00	14-22-12-1 ⁵
7-Day fishing	N/A	12.75	14-22-12-1 ⁵
5-Day hunting	N/A	25.75 ¹	14-22-12-1 ⁵
Benefactor fishing	50.00	N/A	14-22-12-1 ⁵
Benefactor hunting	50.00	N/A	14-22-12-1 ⁵
Benefactor hunt and fish	50.00	N/A	14-22-12-1 ⁵
Game bird habitat stamp	6.75	6.75 ³	14-22-12-1 ⁵
Veterans with disabilities	2.75	N/A	14-22-12-1 ⁵

¹\$4.00 goes to Game Bird Habitat. IC 14-22-12-2

²\$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research. IC 14-22-12-2,3

³Total goes to Game Bird Habitat.

⁴ Includes trout/salmon stamp

⁵ The Natural Resources Commission may set license fees above the minimum fees set in code.

*May require a non-resident annual hunting license.

OTHER

Most fish and wildlife areas have camping facilities available. Fees are the same as parks. There are also rentals available, and concessions are operated when public need is sufficient. Fuel tax collected at marinas is returned to the Fish and Wildlife Fund.

OTHER ANNUAL LICENSES

Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
Aquatic Weed Control	\$ 5	N/A	14-22-9-10
Fur Buyer	75	125	14-22-19-2
Breeder	15	N/A	14-22-20-1
Taxidermist	15	N/A	14-22-21-2
Shooting Preserve			
Lake Mich.	100	N/A	14-22-31-2
Commercial Fishing	3,000 ¹	N/A	14-22-14-10
Seines, per 100 yards	20	N/A	14-22-13-1

	<u>Resident</u>	<u>Non-Resident</u>	<u>Code Cite</u>
Nets - each	4	N/A	14-22-13-1
Mussel Harvest	100	N/A	14-22-17-3
Mussel Buyers	1,500	5,000	14-22-17-3
Bait Dealer	10	50	14-22-16-1
Scientific Collector	10	N/A	14-22-22-2
Ginseng dealer	100*	N/A	14-31-3-8
Field Trial	10	N/A	14-22-24-2
Fish Stocking	3	N/A	14-22-27-2
Wild Animal Permit	10	N/A	14-22-26-4
Ohio River Commercial Fishing			
License and 10 Tags	125	N/A	14-22-13-2
Additional Tags			
(Block of 10)	15	N/A	14-22-13-2
Falconry	60	N/A	14-22-23-3
Charter Boat	100	N/A	14-22-15-2
Importation	5	N/A	14-22-25-3

¹Per class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

*In FY 2005, the ginseng dealer license is \$100.

ADMINISTRATION: Fish and Wildlife Division

REVENUE: Licenses, other user fees, and misc.

FY 2002	\$23,391,663
FY 2003	\$19,236,179
FY 2004	\$17,449,360
FY 2005	\$19,930,341
FY 2006	\$20,074,920

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10-1 ACCT. NO. 2620-115200-41130

REVENUE BASE: Annual renewals are \$50 for nursery stock dealers. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock.

ADMINISTRATION: Entomology and Pathology Division

REVENUE:	FY 2002	\$139,985
	FY 2003	\$129,420
	FY 2004	\$175,444
	FY 2005	\$157,987
	FY 2006	\$149,501

DISTRIBUTION: Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1-9, 14, 16 ACCT. NO. 3410-130000-41100;
41200

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every three years. A \$15 fee is charged for a duplicate certificate. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first two certificates, and \$10 for each additional registration. All revenue is dedicated to the Department for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2002	\$189,614
	FY 2003	\$178,130
	FY 2004	\$374,832
	FY 2005	\$333,704
	FY 2006	\$324,711

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

PASSENGERS-FOR-HIRE INSPECTION FEE

IC 14-15-6 ACCT. NO. 6000-101200-49030

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

<u>Inspections</u>	<u>Dockside</u>	<u>Dry Dock</u>
All watercraft, except sailboats, carrying six or fewer passengers for hire on:		
1. Navigable waters of the state	\$50	\$75
2. Inland waters of the state	30	30
All watercraft, except sailboats, carrying more than six passengers for hire on:		
3. Inland waters of the state	75	100
All watercraft propelled primarily by sail which carry passengers for hire on:		
4. Navigable or inland waters of the state	50	75

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2002	\$4,570
	FY 2003	\$5,350
	FY 2004	\$5,695
	FY 2005	\$5,275
	FY 2006	\$5,705

DISTRIBUTION: Dedicated Funds

PENALTIES

IC 14-37-13-3 ACCT. 2290-130000-42050

REVENUE BASE: Civil penalties of up to \$10,000 for each day the violation of the Oil and Gas Law occurs.

ADMINISTRATION: Department of Natural Resources,
Oil and Gas Division

REVENUE:	FY 2002	\$16,973
	FY 2003	\$6,050
	FY 2004	\$102,305
	FY 2005	\$38,075
	FY 2006	\$108,875

DISTRIBUTION: Oil and Gas Fund

STATE PARKS/RESERVOIR MANAGEMENT DIVISION

IC 14-19-1, 3

ACCT. NO. 3370-130100
all minor objects except 45100;
6000-167900-43900; 6000-166600-43900;
6000-111900-42440

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	<u>State Parks</u>	<u>Reservoirs</u>	<u>Combined*</u>
FY 2002	\$11,221,777	\$2,694,901	
FY 2003	\$11,870,791	\$2,415,522	
FY 2004			\$20,331,791
FY 2005			\$18,339,973
FY 2006			\$20,310,944

*Revenue from State Parks and Reservoirs are combined after FY 2003.

DISTRIBUTION: Dedicated for State Park/Reservoir purposes

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-37-4-6;14-37-5-1,2; ACCT. NO. 3150-130000-41100
IC 14-37-13-3; 14-38-2-6

REVENUE BASE: \$250 permit application fee to drill a well for oil and gas purposes or to drill an exploratory test hole. Fees for Class II wells are presented in the table below.

REVENUE:	FY 2002	\$18,600
	FY 2003	\$2,800
	FY 2004	\$78,950
	FY 2005	\$101,100
	FY 2006	\$133,175

Annual Class II Well Permit Fees

Number of Wells Operated	Fee*
1	\$150
2-5	\$300
6-25	\$750

**Number of
Wells Operated**

26-100

>100

Fee*

\$1,500

\$1,500 plus \$15 per well in
excess of 100

* If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on 11/1 of a year, the fee is reduced 75%, but shall not be less than \$50.

DISTRIBUTION: Oil and Gas Fund, Oil and Gas Environmental Fund

TIMBER BUYERS

IC 14-23; 25-36.5-1-7

ACCT. NO. 3430-130800-41100

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber, for processing or resale, must file a bond and obtain a license. The annual cost of the license is \$125. There is a minimum fee of \$10 for a timber agent's card.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

REVENUE:	FY 2002	\$67,079
	FY 2003	\$66,236
	FY 2004	\$84,985
	FY 2005	\$88,095
	FY 2006	\$84,480

DISTRIBUTION: Forestry administrative purposes

WATER RESOURCES

IC 14-25-2-3

ACCT. NO. 3400-123100-43900

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of \$33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2002	\$250,563
	FY 2003	\$269,211
	FY 2004	\$268,998
	FY 2005	\$274,913
	FY 2006	\$267,132

DISTRIBUTION: Water Resources Development Fund

WATER WELL DRILLERS

IC 25-39-3-2

ACCT. NO. 1000-103000-41110

REVENUE BASE: A \$100 annual license fee. Applicants who must take the competency exam are required to pay a fee of \$25.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2002	\$120,304
	FY 2003	\$124,265
	FY 2004	\$86,525
	FY 2005	\$88,375
	FY 2006	\$88,150

DISTRIBUTION: General Fund

COMMISSION ON PROPRIETARY EDUCATION

ACCREDITATION FEES

IC 20-12-76-11

ACCT. NO. 1000-107030

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

School Application	\$200
Accreditation Renewal	\$100
Certificate	\$50
Agent Application	\$80
Agent Renewal	\$50
Degree Application/Renewal	\$100

ADMINISTRATION: Commission on Proprietary Education

REVENUE:	FY 2002	\$23,822
	FY 2003	\$61,324
	FY 2004	\$60,013
	FY 2005	\$65,064
	FY 2006	\$72,091

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 23-1.5-2-9, 10;
25-2.1-4-6; 25-2.1-5-6
872 IAC 1-1-10

ACCT. NO. 1000-102700

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE: Issuance and renewal (3 years):	
1st year of cycle	\$75
2nd year of cycle	\$50
3rd year of cycle	\$25
Permits for firms	\$30
Professional corporation issuance	\$25
Professional corporation renewal	\$20
Reciprocity	\$75
Transfer of grades	\$75
Restoration of expired certificate	\$50*
Restoration of expired permit	\$50*
Verification	\$25

*plus all unpaid renewal fees

ADMINISTRATION: Professional Licensing Agency (Board of Accountancy)

REVENUE: FY 2002	\$46,923
FY 2003	\$402,957
FY 2004	\$209,101
FY 2005	\$81,799
FY 2006	\$609,468

DISTRIBUTION: General Fund

ACUPUNCTURISTS

IC 25-2.5-2-1
844 IAC 13-2-6

ACCT. NO. 1000-102860-41170

REVENUE BASE: Licensing fees for acupuncturists and professional acupuncturists. Licensed professional acupuncturists are primarily licensed as chiropractors, dentists, or podiatrists and have at least 200 approved acupuncture hours.

RATE:	Application/Professional's license	\$150
	Biennial Renewal	\$100
	ADS Certification/Renewal (biennial)	\$10/\$20
	Late Renewal Penalty	\$150
	Verification/Duplicate	\$10

ADMINISTRATION: Professional Licensing Agency (Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2002	\$8,620
	FY 2003	\$8,850
	FY 2004	\$8,943
	FY 2005	\$10,070
	FY 2006	\$6,480

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 23-1.5-2-9, 10; 25-4;
25-4-2-8; 25-4-1-16
804 IAC 1.1-3-1

ACCT. NO. 1000-102720

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE:	Issuance (12/1 odd thru 11/30 even)	\$100
	Issuance (12/1 even thru 11/30 odd)	\$50
	Biennial renewal	\$100
	Corporation issuance	\$25
	Corporation renewal	\$20
	Annual restoration fee	\$100*

Exam application	\$50
Exam fee	no more than cost of exam + 20%
Reciprocity w/ NCARB or CLARB record	\$100
Reciprocity w/o NCARB or CLARB record	\$400
Proctoring fee	\$75
Duplicate wall certificate	\$10
Investigation fund fee	**

*plus all unpaid renewal fees

**Authorized, but not yet established by Board.

ADMINISTRATION: Professional Licensing Agency (Board of Registration for Architects & Landscape Architects)

REVENUE:	FY 2002	\$94,495
	FY 2003	\$48,438
	FY 2004	\$437,535
	FY 2005	\$66,018
	FY 2006	\$389,240

DISTRIBUTION: General Fund

ATHLETIC TRAINERS

IC 25-5.1-2-6 ACCT. NO. 1000-102730-41100
898 IAC 1-3-1

REVENUE BASE: Licensing fees for athletic trainers.

RATE:	Application/Issuance	\$55
	Biennial Renewal	\$50
	Late Renewal Penalty	\$50*
	Temporary Permit	\$25
	Verification/Duplicate	\$10 each

*plus all past due and current renewal fees

ADMINISTRATION: Professional Licensing Agency (Indiana Athletic Trainers Board)

REVENUE: FY 2002	\$5,630
FY 2004	\$40,333
FY 2004	\$7,050
FY 2005	\$45,060
FY 2006	\$9,380

DISTRIBUTION: General Fund

AUCTIONEERS

IC 25-6.1-3-5; 25-6.1-8-2 ACCT. NO. 1000-102910
812 IAC 1-1-35

REVENUE BASE: At the time of initial licensure, each auctioneer licensee pays a surcharge not to exceed \$35 (in addition to the license fee) as self-insurance. If the Auctioneers Recovery Fund goes below \$360,000, an additional surcharge is paid to maintain the fund at approximately \$400,000.

RATE: Issuance/renewal --	\$70
Auctioneer, auction house & company	
Reciprocal license	\$35+R*
Appl. for temporary permit	\$25+R*
Reinstatement/renewal fee	
(after one year cannot)	\$25*
Appl. for examination fee	\$25
Certificate of license/ restoration/	
duplicate license and pocket card	\$5
Penalty for late renewal	\$50

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Auctioneers Commission)

REVENUE: FY 2002	\$134,745
FY 2003	\$19,819
FY 2004	\$256,103
FY 2005	\$27,647
FY 2006	\$23,471

DISTRIBUTION: General Fund

BARBERS

IC 25-7-11; 25-1-8-6
816 IAC 1-3-1

ACCT. NO. 1000-102900

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE: Issuance/Renewal:		
Shop (4 years)		\$40
School (2 years)		\$300
Reciprocity, barber		\$100
Examination:		
Barber		\$50
Instructor		\$50
Duplicate pocket license/ wall certificate		\$10

ADMINISTRATION: Professional Licensing Agency (State Board of Barber Examiners)

REVENUE:	FY 2002	\$108,006
	FY 2003	\$85,350
	FY 2004	\$74,812
	FY 2005	\$102,107
	FY 2006	\$96,146

DISTRIBUTION: General Fund

BOXERS

IC 25-9-1
808 IAC 2-6-1

ACCT. NO. 1000-102540

REVENUE BASE: Licensing fees for boxers, judges, timekeepers, trainers, seconds, physicians, matchmakers, managers, referees, and promoters. Taxes on gross receipts.

RATE: Tax on Gross Receipts	5% of Gate
Issuance/Biennial Renewal	
Boxer, judge, timekeeper, trainer, seconds, & physician	\$10

Matchmaker & manager	\$25
Referee	\$50
Promoter	\$100
Restoration/Late Renewal Penalty	\$50

ADMINISTRATION: Professional Licensing Agency (Boxing Commission)

REVENUE:	FY 2002	\$18,349
	FY 2003	\$80,222
	FY 2004	\$21,923
	FY 2005	\$14,236
	FY 2006	\$22,914

DISTRIBUTION: General Fund

CHIROPRACTORS

IC 25-10-1 ACCT. NO. 1000-102860-41110
846 IAC 1-4-7

REVENUE BASE: Licensing fees for chiropractors.

RATE:	Exam/Endorsement/Renewal (biennial)	\$100
	Late Renewal Penalty	\$50*
	Renewal of Inactive License	\$50
	Reinstatement of Inactive License	\$15*
	Temporary Permit	\$50
	Corporation Application	\$25
	Corporation Renewal	\$20
	Verification/Duplicate	\$10 each
	*plus renewal fee	

ADMINISTRATION: Professional Licensing Agency (Board of Chiropractic Examiners)

REVENUE:	FY 2002	\$85,630
	FY 2003	\$31,935
	FY 2004	\$67,850
	FY 2005	\$66,545
	FY 2006	\$86,242

DISTRIBUTION: General Fund

COSMETOLOGISTS

IC 25-8-13; 25-1-8-6
820 IAC 2-2-2; 6-2-5

ACCT. NO. 1000-102920

REVENUE BASE: Licensing fees for cosmetology schools; cosmetology, esthetic, electrolysis and manicurist salons; cosmetology, esthetic, and electrolysis instructors; and master cosmetologists, cosmetologists, estheticians, electrolysis, and manicurists.

RATE: Issuance/renewal for individual or salon	\$40
Issuance/renewal for school (pre-licensing)	\$400
Restoration/Late renewal penalty	\$50
Exam:	
Manicurist	\$10
Instructor	\$15
Electrologist, esthetician	\$25
Cosmetologist	\$20
Duplicate pocket card	\$10
License for tanning facility (New facility/renewal)	\$200

ADMINISTRATION: Professional Licensing Agency (Board of Cosmetology Examiners)

REVENUE:	FY 2002	\$844,541
	FY 2003	\$1,011,557
	FY 2004	\$923,192
	FY 2005	\$907,715
	FY 2006	\$931,479

DISTRIBUTION: General Fund

DENTISTS

IC 25-14-1-3.5
828 IAC 0.5-2-3; 1-5-5

ACCT. NO. 1000-102740-41100

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

RATE: Examination/Endorsement/Reinstatement	\$250
Biennial Renewal	\$100
Late Renewal Penalty (up to 3 years)	\$150*

Intern Permit	\$100
Intern Permit Renewal	\$50
Corporation Application	\$25
Corporation Renewal (biennial)	\$20
Verification/Duplicate	\$10
Anesthesia, Sedation Permit/Renewal (biennial)	\$50
Registration for additional office to administer anesthesia, sedation	\$25
Mobile dental facilities:	
Application	\$200
Registration renewal	\$100

*plus renewal fee

Civil Penalties for Failure to
Obtain Continuing Education Hours

# of Hours Needed for Compliance	Penalty
1-2	\$100
3-5	\$250
6-10	\$500
11-15	\$750
16-20	\$1,000

ADMINISTRATION: Professional Licensing Agency (State Board
of Dentistry)

REVENUE:	FY 2002	\$618,460
	FY 2003	\$73,784
	FY 2004	\$628,377
	FY 2005	\$78,210
	FY 2006	\$644,747

DISTRIBUTION: General Fund

DENTAL HYGIENISTS

IC 25-14-1-3.5 ACCT. NO. 1000-102740-41100
828 IAC 0.5-2-4; 1-5-4

REVENUE BASE: Licensing fees for dental hygienists and dental
hygienist interns.

RATE: Examination/Endorsement/Reinstatement	\$100
Biennial Renewal	\$50
Late Renewal Penalty (up to 3 years)	\$100*
Intern Permit	\$50
Intern Permit Renewal	\$25
Verification/Duplicate	\$10

*plus renewal fee

Civil Penalties for Failure to Obtain Continuing Education Hours

# of Hours Needed for Compliance	Penalty
1-2	\$50
3-5	\$100
6-10	\$250
11-14	\$375

ADMINISTRATION: Professional Licensing Agency (State Board of Dentistry)

REVENUE: Included in Dentists Section.

DISTRIBUTION: General Fund

DIETITIANS

IC 25-14.5-2-5 ACCT. NO. 1000-101500-41100
830 IAC 1-4-1

REVENUE BASE: Licensing fees for certified dietitians.

RATE: Application/Endorsement/	
Renewal (biennial)	\$20
Late Renewal Penalty (up to 3 years)	\$10*
Duplicate	\$10
Verification	\$0

*plus all past due and current renewal fees

ADMINISTRATION: Professional Licensing Agency (Indiana Dietitians Certification Board)

REVENUE:	FY 2002	\$3,125
	FY 2003	\$23,785
	FY 2004	\$2,850
	FY 2005	\$27,300
	FY 2006	\$3,210

DISTRIBUTION: General Fund

ENGINEERS

IC 23-1.5-2-9; 23-1.5-2-10 ACCT. NO. 1000-102780
 IC 25-31-1-13; 25-31-1-9
 864 IAC 1.1-12-1

REVENUE BASE: Licensing and investigation fund fees paid by professional engineers and engineering interns. Investigation fund fee may not exceed \$20.

RATE: Issuance:

Engineer 8/1 odd - 7/31 even	\$50
8/1 even - 7/31 odd	\$100
Corporation	\$25
Engineer application	\$300
Renewal:	
Engineer	\$100
Corporation (2 years)	\$20
Reciprocity	\$500
Restoration (up to 4 years)	\$50*
Examination	
Intern (college senior)	\$50
Intern (post-college)	\$100
Engineer (fundamental)	\$100
Engineer (principles & practice)	\$150
Proctoring	\$100
Duplicate pocket card or certificate	\$10
Investigation fund fee	**

*plus renewal fee

**Authorized, but not yet established; may not exceed \$20.

ADMINISTRATION: Professional Licensing Agency (Board of Registration for Professional Engineers)

REVENUE:	FY 2002	\$83,320
	FY 2003	\$543,306
	FY 2004	\$1,042,988
	FY 2005	\$833,455
	FY 2006	\$864,638

DISTRIBUTION: General Fund

ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32-1-13
896 IAC 1-3-2

ACCT. NO. 1000-102220

REVENUE BASE: Licensing fees for registered environmental health specialists.

RATE:	Application	\$50
	Biennial Renewal	\$35
	Late Renewal Penalty (up to 3 years)	\$50*
	Verification/Duplicate	\$10

*plus all past due and current renewal fees

ADMINISTRATION: Professional Licensing Agency (Board of Environmental Health Specialists)

REVENUE:	FY 2002	\$2,525
	FY 2003	\$4,635
	FY 2004	\$5,005
	FY 2005	\$4,835
	FY 2006	\$5,495

DISTRIBUTION: General Fund

FUNERAL AND CEMETERY SERVICES

IC 25-15-9-8 (5); 25-15-9-14
832 IAC 2-1-2

ACCT. NO. 1000-102760;
3490-127600

REVENUE BASE: Licensing fees for funeral homes, directors, director interns, and embalmers. A \$5 portion of each issuance or renewal fee is deposited in the Board's Education Fund.

RATE: Issuance (½ in odd years)/Renewal	\$50
Intern Issuance/Renewal	\$25
Reciprocity	\$200
Examination	\$50
Restoration:	
Directors - renewal multiplied by the product of 2 times the number of 6-month periods from expiration, up to 4 years.	
After 4 years from expiration*	\$30
Intern	\$25
Duplicate pocket card or certificate	\$10
Homes - for each 6-month period from expiration*	\$50

*Restoration fee is in addition to the issuance fee.

ADMINISTRATION: Professional Licensing Agency (Board of Funeral and Cemetery Service)

REVENUE:	Funeral Board	Education Fund
FY 2002	\$30,146	\$825
FY 2003	\$77,620	\$13,175
FY 2004	\$16,682	\$1,225
FY 2005	\$137,101	\$11,855
FY 2006	\$26,120	\$960

DISTRIBUTION: General Fund, Education Fund

HEALTH FACILITY ADMINISTRATORS

IC 25-19-1-5
840 IAC 1-3-2

ACCT. NO. 1000-102710

REVENUE BASE: Licensing fees for health facilities administrators.

RATE: Issuance/Endorsement/Renewal (biennial)	\$100
Examination	\$20
Application to Repeat Jurisprudence Exam	\$100
Application to Repeat National Exam	\$50
Late Renewal Penalty (up to 3 years)	\$50*
Provisional License	\$100

Preceptor Certificate	\$50
Temporary Permit	\$50
Verification/Duplicate	\$10
Application for Continuing Sponsorship/Renewal	\$100
*plus renewal fee	

ADMINISTRATION: Professional Licensing Agency (Board of Health Facilities Administrators)

REVENUE:	FY 2002	\$18,640
	FY 2003	\$150,270
	FY 2004	\$28,417
	FY 2005	\$149,318
	FY 2006	\$32,368

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20-1-6
844 IAC 9-1-1

ACCT. NO. 1000-104190

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Examination	\$60
	Biennial Renewal	\$40
	Student Hearing Aid Dealer Permit/Renewal	\$20
	Verification/Duplicate	\$10

ADMINISTRATION: Professional Licensing Agency (Board of Hearing Aid Dealer Examiners)

REVENUE:	FY 2002	\$9,940
	FY 2003	\$8,165
	FY 2004	\$9,405
	FY 2005	\$8,260
	FY 2006	\$10,345

DISTRIBUTION: General Fund

HOME INSPECTORS

IC 25-20.2-3-8
878 IAC 1-3-1

ACCT. NO. 1000-102070

REVENUE BASE: Licensing fees for persons that conduct home inspections for compensation.

RATE: Application/Issuance	\$450
Renewal (biennial)	\$400
Late Renewal	\$50*
Reinstatement	\$400
Continuing Education Sponsor	
Application/Issuance (biennial)	\$500
Pre-license Course Provider	
Application/Issuance (biennial)	\$500
Verification/Duplication	\$10

*plus renewal fees

ADMINISTRATION: Professional Licensing Board (Home Inspectors Licensing Board)

REVENUE: FY 2006 \$209,070

DISTRIBUTION: General Fund

HYPNOTISTS

IC 25-20.5-1-9
844 IAC 12-2-2

ACCT. NO. 1000-102860-41160

REVENUE BASE: Licensing for persons practicing, training, or teaching hypnosis or hypnotherapy.

RATE: Application	\$100
Examination	\$75
Repeat Examination Application	\$100
Biennial Renewal	\$100
Late Renewal Penalty	\$50*
Verification/Duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Indiana Hypnotist Committee)

REVENUE:	FY 2002	\$11,705
	FY 2003	\$2,580
	FY 2004	\$8,025
	FY 2005	\$3,720
	FY 2006	\$7,110

DISTRIBUTION: General Fund

LAND SURVEYORS

IC 23-1.5-2-9; 23-1.5-2-10; ACCT. NO. 1000-102780
 IC 25-1-6-4; 25-1-8;
 IC 25-21.5-7-5; 25-21.5-3-4
 865 IAC 1-11-1

REVENUE BASE: Registration and investigation fund fees for land surveyors. Investigation fee may not exceed \$20.

RATE:

Issue (8/1/even-7/31/odd) & Renewal	*\$100
Issue (8/1/odd-7/31/even)	\$50
Issue for Professional Corporation	\$25
Renewal for Professional Corporation	\$20
Restoration fee (up to 4 years)	**\$100
Review Examination Application Surveyor in Training	\$100
Review Examination Application	\$300
Proctoring Fee	\$100
Reg. by Comity	\$500
Duplicate Pocket Card	\$10
Duplicate Certificate	\$25
Investigation Fund Fee	***

*plus \$2 for each hour of continuing education
 **plus unpaid renewal fees
 ***Authorized, but not yet established. May not exceed \$20.

ADMINISTRATION: Professional Licensing Agency (Board of Registration for Land Surveyors)

REVENUE: Included in Professional Engineers

DISTRIBUTION: General Fund

MANUFACTURED HOME INSTALLERS

IC 25-1-8-2; 25-23.7-3-8
879 IAC 1-4-1

ACCT. NO. 1000-102080

REVENUE BASE: Licensing fees for persons that install manufactured homes for occupancy as single-family dwellings.

RATE: Application/Issuance	\$150
Renewal (quadrennial)	\$50
Expired/Late Renewal	\$50*
Wall Certificate	
Duplicate/Replacement	\$25
Verification/Pocket Card	\$10

*plus renewal fees

ADMINISTRATION: Professional Licensing Agency (Manufactured Home Installers Board)

REVENUE: FY 2006 \$40,670

DISTRIBUTION: General Fund

MEDICAL LICENSING

IC 25-22.5-2-7; 25-22.5-7
844 IAC 4-2-2

ACCT. NO. 1000-102860-41100

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE: Examination/Endorsement	\$250
Endorsement Out-of-State	\$10
Biennial Renewal	\$200
Late Renewal Penalty (up to 3 years)	\$200*
Temporary Medical Permit	\$100
Temporary Medical Permit Renewal	\$50
Corporation Application	\$25
Corporation Renewal	\$20
Verification/Duplicate	\$10

*plus late fees

ADMINISTRATION: Professional Licensing Agency (Medical Licensing Board of Indiana)

REVENUE:	FY 2002	\$438,836
	FY 2003	\$4,195,469
	FY 2004	\$1,424,307
	FY 2005	\$4,806,583
	FY 2006	\$1,031,922

DISTRIBUTION: General Fund

NURSES

IC 25-23-1-7, 16.1	ACCT. NO. 1000-102800-41100
848 IAC 1-1-14; 3-5-1; 5-3-1	1000-210010-42100

REVENUE BASE: Licensing fees for registered nurses, licensed practical nurses, nurse midwives, and advanced practice nurses.

RATE:	RN / LPN Examination/Endorsement	\$50
	Biennial Renewal	\$50*
	Nurse-Midwife Limited License:	
	Application/Renewal (biennial)	\$50
	APN Prescriptive Authority Application	\$50
	APN Biennial Renewal	\$10
	Late Renewal Penalty	\$50**
	Endorsement Out-of-State	\$10
	Filing/Updating Multistate Licensure	
	Privilege Form	\$25
	Temporary Permit	\$10
	Duplicate	\$10

*16% goes to the Impaired Nurses Program.

**plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Indiana State Board of Nursing)

		<u>Nurses Board</u>	<u>Impaired Nurses</u>
REVENUE:	FY 2002	\$3,766,020	\$220,422
	FY 2003	\$1,410,678	\$200,435
	FY 2004	\$3,464,090	\$589,995
	FY 2005	\$1,546,309	\$207,397
	FY 2006	\$3,751,967	\$604,448

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPISTS

IC 25-23.5-2-6
844 IAC 10-2-2

ACCT. NO. 1000-102860-41150

REVENUE BASE: Licensing fees for occupational therapists and occupational therapy assistants.

RATE: Examination/Endorsement	\$100
Biennial Renewal	\$100
Late Renewal Penalty (up to 3 years)	\$50*
Temporary Permit	\$50
Verification/Duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Occupational Therapists Committee)

REVENUE: FY 2002	\$22,575
FY 2003	\$315,773
FY 2004	\$43,210
FY 2005	\$334,457
FY 2006	\$47,270

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24-1-3; 25-24-2-3
IC 25-24-3-10
852 IAC 1-10-1, 2
857 IAC 1-4-1

ACCT. NO. 1000-102840-41100

REVENUE BASE: Licensing fees for optometrists.

RATE: Examination/Endorsement	\$200
Biennial Renewal	\$100
Inactive License Renewal (biennial)	\$50
IU Renewal	\$34
Late Renewal Penalty	\$50
Corporation Application	\$25
Corporation Renewal (biennial)	\$10
Reinstatement of Inactive License	\$50

Verification/Duplicate	\$10
Legend Drug Certificate	\$20

ADMINISTRATION: Professional Licensing Agency (Indiana Optometry Board)

REVENUE:	FY 2002	\$139,155
	FY 2003	\$13,661
	FY 2004	\$145,231
	FY 2005	\$17,029
	FY 2006	\$143,445

DISTRIBUTION: General Fund

PHARMACISTS

IC 25-26-13-23; 25-26-14-13; ACCT. NO. 1000-102820-41100
 25-24-3-10; 25-26-21-7; 35-48-2-1.5 1000-210680-41100
 856 IAC 1-27-1; 2-3-9; 3-2-2

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

RATE:	Pharmacists	
	Examination	\$100
	License by Reciprocity Certificate	\$100
	Renewal (biennial)	\$10
	Jurisprudence/Practical Examination	\$160*
	Intern, Extern Permit/Renewal	\$25
	Wall Certificate	\$10
	Pharm. Tech. Application (biennial renewal)	\$10
	Pharmacies	
	New Store Permit	\$25
	New Store Renewal (biennial)	\$100
	Change of Ownership/Location	\$200
	New Store Permit (Out-of-State)	\$50
	Store Renewal (Out-of-State) (biennial)	\$100
	Compilation of Pharmacy Laws	\$200
	Application to remodel	\$10
		\$50

Controlled Substance Registration	
Practitioner Application/Renewal	\$60
Distributor Application/Renewal	\$100
Manufacturer Application/Renewal	\$100
Dispense, Research, Instructional, Chemical Analysis	\$100
Wholesale Legend Drug Distributors	
License/Renewal (biennial)	\$100
License/Renewal (biennial) Out-of-State	\$100

*Includes an annual \$5 fee for the Impaired Pharmacist Fund.

ADMINISTRATION: Professional Licensing Agency (Indiana Board of Pharmacy)

		Pharmacy <u>Board</u>	Impaired <u>Pharmacists</u>
REVENUE:	FY 2002	\$1,661,949	\$71,260
	FY 2003	\$1,228,148	\$10,820
	FY 2004	\$2,317,683	\$169,146
	FY 2005	\$1,371,811	\$33,420
	FY 2006	\$2,347,293	\$189,031

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27-1-6 ACCT. NO. 1000-102860-41130
844 IAC 6-2-2

REVENUE BASE: Licensing fees for physical therapists and physical therapist's assistants.

RATE:	Examination/Endorsement	\$100
	Biennial Renewal	\$100
	Late Renewal Penalty (up to 3 years)	\$50*
	Application to repeat National Exam	\$50
	Corporation Application	\$25
	Corporation Renewal	\$20
	Temporary Permit	\$50
	Verification/Duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Indiana Physical Therapy Committee)

REVENUE:	FY 2002	\$618,615
	FY 2003	\$194,970
	FY 2004	\$593,007
	FY 2005	\$200,658
	FY 2006	\$632,200

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANTS

IC 25-27.5-3-5 ACCT. NO. 1000-102790-41100
844 IAC 2.2-2-8

REVENUE BASE: Licensing fees for physician assistants.

RATE:	Application	\$100
	Biennial Renewal	\$50
	Employing Physician Renewal	\$50
	Temporary Permit	\$50
	Verification/Duplicate	\$10

ADMINISTRATION: Professional Licensing Agency (Physician Assistants Committee)

REVENUE:	FY 2002	\$10,596
	FY 2003	\$5,935
	FY 2004	\$11,980
	FY 2005	\$18,080
	FY 2006	\$40,630

DISTRIBUTION: General Fund

PLUMBERS

IC 25-28.5-1-23; 25-28.5-2-2 ACCT. NO. 1000-102890
860 IAC 1-1-2.1, 2-1-6; 1-1-8

REVENUE BASE: Persons engaged in the business of plumbing.

RATE: Issuance:

Journeyman (even/odd year)	*\$30/15
Contractor (even/odd year)	*\$100/50
Corporation (even/odd year)	*\$100/50
Temporary contractor (6 months)	*\$25
Apprentice Registration	\$10

Biennial Renewal:

Journeyman	\$30
Contractor	\$100
Corporation	\$100
Apprentice	\$10

Examination:

Contractor	\$50
Journeyman	\$30

Reinstatement:

12/31 odd - 3/1 next even	**\$15
3/1 next even - 12/31 following odd:	
Journeyman	**\$100
Contractor/corporation	**\$200

*plus Recovery Fund surcharge

**plus renewal fees

Each licensee also pays a surcharge not to exceed \$75 for contractors or \$30 for journeyman plumbers (in addition to the license fee) as self-insurance. If the Plumbers Recovery Fund goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000.

ADMINISTRATION: Professional Licensing Agency (Plumbing Commission)

REVENUE:	FY 2002	\$350,582
	FY 2003	\$57,791
	FY 2004	\$613,357
	FY 2005	\$89,105
	FY 2006	\$600,019

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PODIATRISTS

IC 25-29-2-11
845 IAC 1-6-9

ACCT. NO. 1000-102860-41120

REVENUE BASE: Licensing fees for podiatrists.

RATE: Examination/Endorsement	\$150
Renewal (biennial)	\$100
Late Renewal Penalty (up to 4 years)	\$50*
Renewal of Inactive (biennial)	\$50
Corporation Application	\$25
Corporation Renewal	\$20
Temporary Permit/Limited License	\$50
Verification/Duplicate	\$10

*plus current renewal fees

ADMINISTRATION: Professional Licensing Agency (Board of Podiatric Medicine)

REVENUE:	FY 2002	\$3,500
	FY 2003	\$2,653
	FY 2004	\$3,658
	FY 2005	\$36,160
	FY 2006	\$10,780

DISTRIBUTION: General Fund

PRIVATE DETECTIVES

IC 25-30-1-17

ACCT. NO. 1000-123030

REVENUE BASE: Licensing fees paid by private detectives.

RATE: Issuance/renewal	\$150
Employee Identification Card	\$5-10
Restoration (0-30 days)	\$50

ADMINISTRATION: Professional Licensing Agency (Private Detectives Licensing Board)

REVENUE:	FY 2002	\$123,746
	FY 2003	\$164,638
	FY 2004	\$135,941
	FY 2005	\$162,722
	FY 2006	\$130,834

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33-1-3 ACCT. NO. 1000-102870-41100
 868 IAC 1.1-12-1.5

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

RATE:	Certificate to Practice Psychology	
	Examination/Endorsement	\$100
	Biennial Renewal/Limited License Renewal	\$100
	Late Renewal Penalty (up to 3 years)	\$150*
	Application to Repeat Jurisprudence Exam	\$75
	Application to Repeat National Exam	\$50
	Temporary Permit to Practice	\$50
	Endorsement as Health Service	
	Provider in Psychology	\$100
	Corporation Application	\$25
	Corporation Renewal (biennial)	\$20
	Verification/Duplicate	\$10
	Additional Exam Time for ESL	
	Double Time	\$100
	Time and one-half	\$75
	Extra one-half hour	\$50

*plus all past due and current renewal fees

ADMINISTRATION: Professional Licensing Agency (State Psychologists Board)

REVENUE:	FY 2002	\$14,305
	FY 2003	\$177,684
	FY 2004	\$26,127
	FY 2005	\$170,035
	FY 2006	\$26,773

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1-8

ACCT. NO. 1000-123220

876 IAC 3-2-7

REVENUE BASE: Licensing and certification fees for real estate, trainee, residential, and general appraisers. Licensees are not subject to the Real Estate Recovery Fund surcharge imposed by the Real Estate Commission on sales persons, brokers, or corporations.

RATE:

Examination:

Application	\$100
Issuance: odd/even	**\$135/160
Trainee	***\$110

Reciprocity:

Application	\$100
Issuance: odd/even	**\$135/160
Trainee	***\$110

Renewal

**\$160

Trainee upgrade \$25

Temporary permit \$150

Verification/Duplicate \$10

Prelicensure issuance/renewal, schools & courses \$500

Continuing Education Providers issuance/renewal \$250

*plus renewal fee

**Includes federal registration and state investigative fund fees.

***Includes \$10 state investigative fund fee.

ADMINISTRATION: Professional Licensing Agency (Real Estate Appraisers Licensure and Certification Board)

REVENUE:	FY 2002	\$185,078
	FY 2003	\$95,158
	FY 2004	\$444,769
	FY 2005	\$134,668
	FY 2006	\$443,835

DISTRIBUTION: General Fund

REALTORS

IC 25-34.1-3-9

ACCT. NO. 1000-102980

REVENUE BASE: At the time of initial licensure, each licensee pays a surcharge not to exceed \$15 (in addition to the license fee) as self-insurance. If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000.

RATE:

Issuance/renewal/reciprocity -- Salesperson	\$35+Recovery
Issuance/renewal/reciprocity -- Broker	\$60+Recovery
Issuance/renewal -- Corp. & LLC Partnership License	\$50
Professional registration	\$25
Restoration	
1-120 days	\$20
121+ days to 18 months	\$100
Verification	\$10
Reassign salesperson or license	\$10
Reactivate inactive salesperson/license	\$10
Continuing Education provider issuance/renewal	\$50

ADMINISTRATION: Professional Licensing Agency (Real Estate Commission)

REVENUE:	FY 2002	\$724,957
	FY 2003	\$1,001,853
	FY 2004	\$821,037
	FY 2005	\$1,013,665
	FY 2006	\$967,247

DISTRIBUTION: General Fund

RESPIRATORY CARE PRACTITIONERS

IC 25-34.5-2-7

ACCT. NO. 1000-102860-41140

844 IAC 11-2-1.1

REVENUE BASE: Licensing fees for respiratory care practitioners.

ADMINISTRATION: Professional Licensing Agency (Speech-Language Pathology and Audiology Board)

REVENUE:	FY 2002	\$68,948
	FY 2003	\$36,482
	FY 2004	\$222,117
	FY 2005	\$34,645
	FY 2006	\$240,387

DISTRIBUTION: General Fund

**SOCIAL WORKERS, MARRIAGE AND FAMILY THERAPISTS,
MENTAL HEALTH COUNSELORS**

IC 25-23.6-2-8	ACCT. NO. 1000-102990-41100;
839 IAC 1-2-5	41110; 41120

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, and mental health counselors.

RATE:	Application/Renewal (biennial)/Reinstatement	\$50
	Late Renewal Penalty (up to 3 years)	\$50*
	Temporary Permit	\$25
	Continuing Educ. Sponsor/Renewal (biennial)	\$50
	Verification/Duplicate	\$10

*plus all past due and current renewal fees

ADMINISTRATION: Professional Licensing Agency (Social Worker, Marriage and Family Therapist and Mental Health Counselor Board)

REVENUE:	FY 2002	\$434,466
	FY 2003	\$50,211
	FY 2004	\$440,843
	FY 2005	\$74,328
	FY 2006	\$453,580

DISTRIBUTION: General Fund

VETERINARY MEDICAL EXAMINERS

IC 15-5-1.1-20.2

ACCT. NO. 1000-103500-41100

888 IAC 1.1-3-2; 1.1-3-3

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

RATE:	Veterinarians	
	Examination/Endorsement	\$150
	Application for NAVLE Exam	\$150
	Biennial Renewal	\$100
	Late Renewal Penalty	\$50*
	Corporation Application	\$25
	Registered Veterinary Technicians	
	Application	\$30
	Application for National Exam	\$45
	Biennial Renewal	\$15
	Late Renewal Penalty	\$50*
	Verification/Duplicate	\$10
	Statute and Rules	\$2.75

*plus current renewal fee

ADMINISTRATION: Professional Licensing Agency (Board of Veterinary Medical Examiners)

REVENUE:	FY 2002	\$95,102
	FY 2003	\$31,231
	FY 2004	\$242,960
	FY 2005	\$34,786
	FY 2006	\$253,437

DISTRIBUTION: General Fund

PROFESSIONAL STANDARDS BOARD

TEACHER LICENSING

IC 20-28-2-6
515 IAC 1-2-19

ACCT. NO. 6000-141800

REVENUE BASE: The fee charged for licensing action such as initial certification and renewal, limited license, duplications, and transcript evaluations was increased from \$5 to \$35, effective January 1, 2002. The licensing actions, such as conversion to a professional license and addition of new subject and endorsements that had been provided at no cost, were increased to \$35. However, substitute certificates were increased from \$5 to \$15. This fee applies to all types of licenses: (1) teaching; (2) school services personnel; (3) supervisory; and (4) administrative. Fee amounts are in the administrative rule.

ADMINISTRATION: Professional Standards Board

REVENUE:	FY 2002	\$442,336
	FY 2003	\$971,706
	FY 2004	\$1,079,704
	FY 2005	\$1,018,854
	FY 2006	\$1,080,976

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

AIRCRAFT REGISTRATION

IC 6-6-6.5-3

ACCT. NO. 1000-102560-42120

REVENUE BASE: All aircraft are required to be registered with the Department of State Revenue. The registration and/or transfer fee is \$10 annually. Duplicate registrations are issued for a \$10 fee. A late fee of \$20 or 20% of the excise tax, whichever is greater, is charged on all late registrations.

ADMINISTRATION: Department of State Revenue

REVENUE: See Aircraft Dealer

DISTRIBUTION: General Fund

AIRCRAFT DEALER

IC 6-6-6.5-10

ACCT. NO. 1000-102560-42120

REVENUE BASE: All aircraft dealers are required to be registered with the Department of State Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of State Revenue

REVENUE:*	FY 2002	\$94,468
	FY 2003	\$76,481
	FY 2004	\$75,120
	FY 2005	\$100,483
	FY 2006	\$76,852

*Annual revenue amount includes both aircraft dealer registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16-1-3

ACCT. NO. 1000-100900-41110

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2002	\$57,900
	FY 2003	\$49,650
	FY 2004	\$43,800
	FY 2005	\$51,456
	FY 2006	\$35,400

DISTRIBUTION: General Fund

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 3010-109400-49170

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent of fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of State Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 2002	\$80,293,679
	FY 2003	\$82,395,149
	FY 2004	\$86,453,951
	FY 2005	\$95,593,588
	FY 2006	\$88,147,395

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR CARRIER FEES

IC 8-2.1

ACCT. NO. 2270-109000-42120

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and \$10 maximum depending upon the state in which the vehicle has a base plate.

Registration of interstate operating authority: \$25 for the first piece of authority registered. All additional registrations are \$10 each. Registration fees are waived if the vehicle is from one of the following states which has a reciprocity agreement with the state of Indiana: California, Iowa, Massachusetts, Minnesota, Missouri, Ohio, Oklahoma, South Dakota, or Texas.

All revenue collected under IC 8-2.1 is deposited in the Motor Carrier Regulation Fund. Any monies remaining in the fund at the end of the fiscal year in excess of \$500,000 is transferred to the Motor Vehicle Highway Account. (IC 8-2.1-23)

RATE:

- \$100 - Emergency temporary application.
- \$100 - Temporary application.
- \$100 - Permanent application.
- \$ 50 - Reinstatement of common or contract intrastate authority.
- \$ 25 - Interstate commerce certificate of authority not requiring a hearing.
- \$ 25 - Name change.
- \$ 80 - Publication or republication fee when public hearing is required.
- \$ 50 - Petition to alter or change a common carrier certificate or contract carrier permit.
- \$ 50 - Public hearing for abandonment of service.
- \$ 15 - Permission to deviate from tariff publishing regulations.
- \$ 25 - Petition for rehearing of an application for a common carrier certificate.
- \$100 - Broker's License (IC 8-2.1-18-26).

ADMINISTRATION: Department of Revenue,
Special Tax Division

REVENUE:	FY 2002	\$1,998,732
	FY 2003	\$2,240,838
	FY 2004	\$2,128,231
	FY 2005	\$2,296,740
	FY 2006	\$2,367,606

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-42-2-1 25-11-1-3; ACCT. NO. 1000-100400-42100
9-30-2-8

RATE:

Motor Clubs--Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of \$50 to the Secretary of State.

Notary Public Commissions--A \$5 fee is charged for each commission issued to a notary public. A \$5 fee is charged for each duplicate commission.

Collection Agencies--A \$100 license fee is collected for a collection agency. There is also a fee of \$30 for each branch. Licenses and application fees must be received biennially before December 15.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2002	\$137,035
	FY 2003	\$107,239
	FY 2004	\$114,880
	FY 2005	\$107,435
	FY 2006	\$111,605

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-7-1-29; 23-1-18-3; ACCT. NO. 1000-100400-41100
23-16-12-4; 23-17-29-3;
23-18-12-3

REVENUE BASE AND RATES:

Agricultural Cooperatives

To file articles of incorporation, issuing membership certificates, but no stock

Fee

\$5

To issue capital stock

\$5 for first \$5,000 +
\$0.01 for each add.

\$100

An increase in capital stock follows the same scale as above.

Any other certificate	\$5
Filing biennial report	\$2
Filing designation of or change of resident agent for any association	\$1
For each certificate	\$1 (+ \$0.50 for Great Seal of State of Indiana)

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
(1) Articles of incorporation	\$90
(2) Application for use of indistinguishable name	\$20
(3) Application for reserved name	\$20
(4) Application for renewal of reserved name	\$20
(5) Notice of transfer of reserved name	\$20
(6) Application for registered name (Foreign corps only)	\$30
(7) Application for renewal of registered name	\$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee
(10) Agent's statement of resignation	No fee
(11) Amendment of articles of incorporation	\$30
(12) Restatement of articles of incorporation with amendments of articles	\$30
(13) Articles of merger or share exchange	\$90
(14) Articles of dissolution	\$30
(15) Articles of revocation of dissolution	\$30
(16) Certificate of administrative dissolution	No fee
(17) Application for reinstatement following administrative dissolution	\$30
(18) Certificate of reinstatement	No fee
(19) Certificate of judicial dissolution	No fee
(20) Application for certificate of authority (Foreigns)	\$90
(21) Application for amended certificate of authority	\$30
(22) Application for certificate of withdrawal	\$30
(23) Certificate of revocation of authority to transact business	No fee
(24) Biennial report, in writing or by fax	\$30

(25) Biennial report, by electronic medium	\$20
(26) Articles of correction	\$30
(27) Application for certificate of existence or authorization	\$15
(28) Any other document required or permitted to be filed by this article	\$30

Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of \$20.

Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
(1) Application for reservation of name	\$20
(2) Application for use of indistinguishable name	\$20
(3) Application for renewal of reserved name	\$20
(4) Notice of transfer or cancellation of reservation	\$20
(5) Application of registered name	\$30
(6) Application for renewal of registered name	\$30
(7) Notice of change of registered agent's business address	No fee
(8) Statement of resignation of agent	No fee
(9) Certificate of limited partnership	\$90
(10) Certificate of amendment	\$30
(11) Certificate of cancellation	\$90
(12) Restated certificate of limited partnership or registration	\$30
(13) Restated certificate of limited partnership or registration with amendments	\$30
(14) Application of registration	\$90
(15) Certificate of change of application	\$30
(16) Certificate of cancellation of registration	\$30
(17) Statement of change of registered agent	No fee
(18) Application for certificate of existence or authorization	\$15
(19) Any other document required or permitted to be filed under this article, incl. an application for any other certificates or certification certificate (except for any such other certificates that the Secretary of State may determine to issue without add. fee in connection with particular filings)	\$30

Not-For-Profit Corporations Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
(1) Articles of Incorporation	\$30
(2) Application for use of indistinguishable name	\$20
(3) Application for reserved name	\$20
(4) Notice of transfer of reserved name	\$20
(5) Application for renewal of reservation	\$20
(6) Application for registered name	\$30
(7) Application for renewal of registered name	\$30
(8) Corporation's statement of change of registered agent or registered office or both	No fee
(9) Agent's statement of change of registered office for each affected corporation	No fee
(10) Agent's statement of resignation	No fee
(11) Amendment of articles of incorporation	\$30
(12) Restatement of articles of incorporation with amendments	\$30
(13) Articles of merger	\$30
(14) Articles of dissolution	\$30
(15) Articles of revocation of dissolution	\$30
(16) Certificate of administrative dissolution	No fee
(17) Application for reinstatement following administrative dissolution	\$30
(18) Certificate of reinstatement	No fee
(19) Certificate of judicial dissolution	No fee
(20) Application for certificate of authority	\$30
(21) Application for amended certificate of authority	\$30
(22) Application for certificate of withdrawal	\$30
(23) Cert. of revocation of authority to transact business	No fee
(24) Annual report	\$10
(25) Annual report by electronic medium	\$5
(26) Certificate of existence	\$15
(27) Any other document required or permitted to be filed by this article	\$30

Trademark Registration

Any person adopting and using a trademark may register it for a ten-year period upon payment of \$10. There is also a \$10 fee for assignment of a trademark or renewal of a trademark.

The Secretary of State shall collect a fee of \$5 to \$10 each time process is served on the Secretary of State under this chapter. If the party to a proceeding causing service of process prevails in the proceeding, then that party is entitled to recover this fee as costs from the nonprevailing party.

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

- (1) Per page for copying \$1
- (2) For the certificate \$15

ADMINISTRATION: Secretary of State

REVENUE: FY 2002 \$5,562,462
 FY 2003 \$5,892,345
 FY 2004 \$5,298,286
 FY 2005 \$5,417,792
 FY 2006 \$6,847,060

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4

ACCT. NO. 6000-128600-42000

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16 and IC 3-9-4-18. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

REVENUE:	FY 2002	\$6,106
	FY 2003	\$17,299
	FY 2004	\$5,041
	FY 2005	\$8,540
	FY 2006	\$31,784

DISTRIBUTION: Campaign Finance Enforcement Fund

SECURITIES

IC 23-2-2.5-43, 23-2-4-2 ACCT. NO. 1000-100440-41100
 23-2-4-5, 23-2-1-6

REVENUE BASE:

Franchise Regulation - The fee for filing an application for registration of the sale of franchises is \$500. The annual renewal is \$250. There is a \$50 filing fee for a post-effective amendment.

Loan Broker

Application Fees	\$200
Renewal Fee	\$200
(All renewals are valid for 2 years)	

Retirement Home Registration

Retirement Home Registration Fee	\$250
Annual Disclosure Statement Fee	\$100
Renewal	\$100
Guaranty Association Fund Fee	\$100

Securities Regulation - There is a \$100 filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

RATE:	<u>Registration</u>	<u>Renewal</u>
Broker-dealers	\$200	\$100
Investment advisor	\$100	\$50
Agent	\$25	\$25
Duplicate license		\$5

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of \$250 and a maximum fee of \$1,000.

Notice filing fee for investment companies is \$500 if net assets of \$10 million or less, \$1,000 otherwise; and an annual report fee of \$250 plus 1/20 of 1% of net securities sold, with a maximum of \$2,000.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 2002	\$5,976,108
	FY 2003	\$5,603,432
	FY 2004	\$5,534,546
	FY 2005	\$5,900,977
	FY 2006	\$6,397,535

DISTRIBUTION: General Fund; Retirement Home
Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1

ACCT. NO. 1000-100430-42150

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files. The fee is \$4 for a regular form. An additional 50¢ is charged for filing in the fixture file and copying pages. There is a \$1 fee both for showing whether a statement is on file and for filing and indexing financial statements.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2002	\$489,706
	FY 2003	\$354,981
	FY 2004	\$286,638
	FY 2005	\$210,440
	FY 2006	\$203,259

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT
IC 16-33-4-17 ACCT. NO. 3910-158000-42200

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and available for construction, renovation, and maintenance.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 2002	\$77,944
	FY 2003	\$68,107
	FY 2004	\$94,644
	FY 2005	\$135,850
	FY 2006	\$148,914

DISTRIBUTION: Soldiers' and Sailors' Children's Home
Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-29-11-1

ACCT. NO. 3130-102230-42100

REVENUE BASE: A fee of \$5 is charged for copies of accident reports. Revenue is deposited in a special fund for any reasonable purpose related to accident prevention or the keeping of records if the report is provided by the State Police or a sheriff, county police, or county coroner. Revenue is deposited in the Local Law Enforcement Continuing Education Fund if the report is provided by a city or town police department.

ADMINISTRATION: State Police

REVENUE:	FY 2002	\$99,477
	FY 2003	\$89,153
	FY 2004	\$102,039
	FY 2005	\$90,268
	FY 2006	\$90,445

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

FIREARMS

IC 35-47-2-4; IC 35-47-2-15 ACCT. NO. 1000-101000-41000

REVENUE BASE: Issuance of a 4-year license to carry a pistol for hunting or target practice costs \$5. An unlimited 4-year license to carry a pistol costs \$15. A retail handgun dealer must obtain a 2-year license which costs \$20.

Qualified and Unlimited Handgun License Fee: Effective July 1, 2006, applicants will be charged the following fee.

	<u>Qualified</u>	<u>Unlimited</u>
4-Year License	\$5	\$30
Lifetime License with Current Indiana Handgun License	\$20	\$60
Lifetime License without Current Indiana Handgun License	\$25	\$75

A qualified license is issued for hunting and target practice; unlimited licenses are issued for protection of life and property. A charge of \$20 is imposed for the issuance of a duplicate license to replace a lost or damaged license. A retail handgun dealer must obtain a 2-year license which costs \$20.

If the amount of money that is deposited in the General Fund from qualified and unlimited handgun license fees exceeds \$1.1 M, the excess is appropriated from the General Fund to the State Police for the following purposes: (1) operating and maintaining the central repository criminal history data, and (2) establishing, operating, or maintaining an electronic log to record the sale of drugs containing ephedrine or pseudoephedrine. The appropriation is subject to allotment by the Budget Agency.

ADMINISTRATION: State Police

REVENUE:	FY 2002	\$1,363,973
	FY 2003	\$1,105,328
	FY 2004	\$1,024,988
	FY 2005	\$1,003,256
	FY 2006	\$1,246,536

DISTRIBUTION: General Fund

LIMITED CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 1000-101000-42810

REVENUE BASE: Requests for a limited criminal history check are \$15 online for accessIndiana subscribers; \$16.32 online for non-accessIndiana subscribers; \$7 by mail; and \$7 for most state agencies requesting a limited criminal history check.

ADMINISTRATION: State Police

REVENUE:	FY 2002	\$1,504,334
	FY 2003	\$1,574,923
	FY 2004	\$1,400,924
	FY 2005	\$1,608,252
	FY 2006	\$2,171,789

DISTRIBUTION: General Fund; IOT Portal Fund

NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 6000-109800

REVENUE BASE: Fingerprint charges: If done by the State Police, fingerprinting is included in the \$39 charge. If done locally and sent in to the State Police, locals may assess a fingerprinting fee. Of the \$39, \$24 goes to the FBI and \$15 goes to the state General Fund.

REVENUE:	FY 2002	\$61,684
	FY 2003	\$83,403
	FY 2004	\$359,634
	FY 2005	\$300,283
	FY 2006	\$602,524

DISTRIBUTION: General Fund

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 4000-100900-41040

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles.

- | | | |
|----|--|-------|
| 1. | All permits excluding numbers 2 and 3 | \$20 |
| 2. | Permits issued to exceed 95' in overall length, 148" overall width, or the height limit. | \$30 |
| 3. | 390-day permit | \$100 |

Special permits issued to exceed the legal weight limit.

- | | | |
|----|---------------------------|-------------|
| 1. | Trip permit | \$20 |
| 2. | Mileage fees | |
| | 80,000 lbs.-108,000 lbs. | \$0.35/mile |
| | 108,001 lbs.-150,000 lbs. | \$0.60/mile |
| | Over 150,000 lbs. | \$1.00/mile |
| 3. | 90-day permit | \$200 |

Special permits issued for a combination of the above would be the greater of the above two fees.

Other fees

- | | | |
|----|---------------------------|------|
| 1. | Annual toll road gate fee | \$20 |
|----|---------------------------|------|

Permit holders are responsible for any damage. Also included in the total are permits for mobile home transportation, driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

REVENUE:	FY 2002	\$11,849,531
	FY 2003	\$11,041,106
	FY 2004	\$10,942,266
	FY 2005	\$12,090,416
	FY 2006	\$12,895,894

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 5-13-10-5

ACCT. NO. 1000-100480-42510,
42500, 42540

REVENUE BASE: The Board of Finance may, upon certification by the Treasurer, invest surplus funds of the state in certificates of deposit, passbook savings accounts and repurchase agreements of banks, trust companies, building and loan associations, and savings and loan associations. Deposits made in building and loan or savings and loan associations may not exceed the maximum amount insured by the Federal Savings and Loan Insurance Corporation. In addition to these investment instruments, the state can invest idle cash balances in U.S. government securities (bills, bonds, and notes issued by the federal government).

ADMINISTRATION: Treasurer of State

REVENUE:	FY 2002	\$61,496,953
	FY 2003	\$21,452,685
	FY 2004	\$21,343,304
	FY 2005	\$29,875,258
	FY 2006	\$68,504,213

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6-1,4,8

ACCT. NO. 3200-120000

REVENUE BASE: Each public utility must pay up to 0.0015 of its gross intrastate operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission (IURC) and the Office of the Utility Consumer Counselor and total intrastate utility revenues reported to the Commission. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The fees collected are deposited in the Public Utility Fund to pay expenses of the Commission, the Utility Consumer Counselor, and to establish a \$250,000 contingency fund. If revenues exceed expenditures, resulting reversions are applied in determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE: Included in the revenue below are the fees municipal utilities are assessed on the basis of the costs incurred by the IURC during the course of an investigation or hearing.

FY 2002	\$9,523,680
FY 2003	\$10,940,000
FY 2004	\$10,594,088
FY 2005	\$11,668,201
FY 2006	\$11,829,482

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME-COMFORT & WELFARE FUND

IC 10-17-9-7, 9, 16

ACCT. NO. 1000-105700

REVENUE BASE: All money collected from residents is deposited in the Veterans' Home Comfort and Welfare Fund, which shall be used for the comfort and welfare of the members and in part to reimburse the General Fund in an amount to be specified by the General Assembly. All excess shall be placed in the Veterans' Home Building Fund.

Twenty percent of any money collected from the federal government shall be deposited in the Veterans' Home Building Fund and can be used for maintenance, remodeling, or repair of buildings. Eighty percent of collections shall be deposited in the state General Fund for reimbursement of operating expenses of the home.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	FY 2002	\$8,564,291
	FY 2003	\$9,211,056
	FY 2004	\$8,895,888
	FY 2005	\$9,658,291
	FY 2006	\$10,055,364

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 22-3-2-14.5

ACCT. NO. 2610-122000

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: \$20

ADMINISTRATION: Worker's Compensation Board, Department of State Revenue

REVENUE:	<u>Worker's Compensation</u>	<u>Department. of State Revenue</u>
FY 2002	\$92,615	\$30,665
FY 2003	\$94,210	\$32,005
FY 2004	\$105,290	\$36,490
FY 2005	\$110,010	\$36,470
FY 2006	\$110,340	\$37,820

DISTRIBUTION: The fee increased in FY 2002 from \$5 to \$20. The Department of State Revenue collects the fee and retains \$5. The \$5 fee is deposited in the Department of State Revenue Independent Contractor Information Account. The remaining \$15 is deposited in the Worker's Compensation Supplemental Administrative Account.

SECOND INJURY FUND

IC 22-3-3-13

ACCT. NO. 6000-190000

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of up to 2.5% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in Second Injury Fund is less than \$500,000.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	<u>Assessments</u>	<u>Payouts</u>	<u>Fund Balance</u>
FY 2002*	\$3,033,618	\$2,584,877	\$1,505,990
FY 2003	\$2,708,851	\$2,904,708	\$1,518,133
FY 2004	\$2,954,394	\$2,826,962	\$1,645,565
FY 2005	\$2,588,001	\$3,400,784	\$832,782
FY 2006**	\$5,158,516	\$3,437,266	\$2,554,033

*The assessment for FY 2002 was increased from 1.5% to 2.5%.

**Assessments amount includes a loan from the Supplemental Administrative Fund of \$548,000 to cover monthly payout until assessments were due.

DISTRIBUTION: Payments from the Fund are for the following purposes:

(a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.

(b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.

(c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

SELF-INSURANCE FEE

IC 22-3-5-1

ACCT. NO. 2610-122000

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

RATE: Initial application fee	\$500
Annual renewal fee	\$250
Late filing fee	\$250

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2002	\$49,750
	FY 2003	\$51,750
	FY 2004	\$56,250
	FY 2005	\$48,250
	FY 2006	\$43,250

DISTRIBUTION:	Worker's	Compensation	Supplemental
Administrative Fund			

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25

ACCT. NO. 6750-151400

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. Generally, the money in this fund shall be used by the Unemployment Insurance (UI) Board for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received. Expenditures from this fund shall not be made until the UI Board finds that no other funds are available or can be properly used to finance such expenditures.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:	FY 2002	\$4,675,894
	FY 2003	\$3,700,228
	FY 2004	\$5,181,234
	FY 2005	\$5,669,897
	FY 2006	\$7,563,981

DISTRIBUTION: Special Employment and Training Services Fund

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4

ACCT. NO. 6720-151100

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid).

ADMINISTRATION: Dept. of Workforce Development,
Division of Employment and Training Services

REVENUE:

Fiscal Year	Tax <u>Revenue</u>	Interest <u>Earned</u>	Benefit <u>Payouts</u>	Ending <u>Balance*</u>
2002*	\$245,203,864	\$115,595,859	\$702,618,608	\$1,276,912,901
2003*	\$332,679,503	\$74,224,126	\$724,753,529	\$956,304,499
2004*	\$439,039,009	\$50,911,727	\$741,140,402	\$692,432,188
2005*	\$569,435,164	\$33,907,722	\$692,816,422	\$610,468,483
2006*	\$613,769,843	\$26,946,455	\$649,222,685	\$583,688,808

*Fund Balance does not equal prior year Fund Balance plus Tax Revenue and Interest Earning minus Benefits because of refunds and returned checks.

DISTRIBUTION: Unemployed individuals.

COMMON SCHOOL FUND

IC 21-1-1 to IC 21-1-10

ACCT. NO. 6660-105200

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- assist local school corporations and school townships in financing school building construction and educational technology programs through school loans;
- make advances to school corporations and to school townships in order to aid in disaster loss; and
- make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

Currently, revenue collections are deposited into the Common School Fund from the following sources: (a) various fines and forfeitures (IC 21-1-3-7); (b) balances exceeding \$500,000 from the Abandoned Property Fund (IC 32-9-1.5-34); (c) unclaimed funds (IC 32-9-8-4); and (d) escheated estates (IC 21-1-1-1).

Revenues (other than collection revenues) include but are not limited to loan repayments from school corporations and school townships as well as investments made from the Treasurer's Office.

REVENUE:

	<u>2002</u>	<u>2003</u>	<u>2004</u>
Fines & Forfeitures	\$6,987,068	\$6,740,475	\$7,061,656
Abandoned			
Property	30,000,000	25,000,000	0*
Unclaimed Funds	680,440	718,258	0*
Escheated Estates	<u>213,556</u>	<u>206,853</u>	<u>57,631</u>
Total Revenue Coll.	37,881,064	32,665,586	\$7,119,287
Loan Repayment	<u>73,270,584</u>	<u>24,078,020</u>	<u>138,683,470</u>
Total Collections	<u>\$111,151,648</u>	<u>\$56,743,606</u>	<u>\$145,802,757</u>

	<u>2005</u>	<u>2006</u>
Fines & Forfeitures	\$5,297,465	\$6,335,485
Abandoned		
Property	0*	0*
Unclaimed Funds	0*	0*
Escheated Estates	<u>448,431</u>	<u>109,830</u>
Total Revenue Coll.	5,745,896	6,445,315
Loan Repayment	<u>28,786,017</u>	<u>33,495,972</u>
Total Collections	<u>\$34,531,913</u>	<u>\$39,941,287</u>

*The Abandoned Property revenue was transferred to the state General Fund for FY 2004, FY 2005, and FY 2006. There were no unclaimed funds deposited for FY 2004, FY 2005, and FY 2006.

Source: Auditor of State

Unobligated reserves, the total fund equity, and the year-end percentage:

<u>Fiscal Year</u>	<u>Unobligated Reserves</u>	<u>Total Fund Equity</u>	<u>Year-End Percentage</u>
2002	\$54,486,229	\$465,611,296	11.7%
2003	\$39,005,094	\$498,276,089	7.8%
2004	\$49,477,931	\$505,395,376	9.8%
2005	\$32,742,307	\$511,411,272	6.4%
2006	\$14,550,103	\$517,586,586	2.8%

Source: Treasurer of State

HIGHWAY ACCOUNTS

B. Local Road and Street Account -- receives 45% of the amount in the HRS Fund. This fund is distributed to each county based on county passenger car registrations as compared to total passenger car registrations.

1. Suballocation

a) Counties with a population of more than 50,000

i) 60% based on population of unit to total population of the county.

ii) 40% on ratio of unit's street mileage to total road mileage in the county.

b) County population of 50,000 or less

i) 20% based on population of unit to total population of the county.

ii) 80% on ratio of unit's street mileage to total road mileage in the county.

IV. Special Distribution Account consists of \$25 million from Gas Taxes and the first \$25 million from Special Fuel Taxes. Forty percent is distributed to the INDOT; 30% to cities, towns, and counties based on local road and street formulas; and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula.

V. Uses of Motor Vehicle Highway Distribution

A. Distribution to Counties

1. construction, reconstruction, and maintenance;
2. purchase, rental, and repair of highway equipment;
3. painting of bridges;
4. land acquisition;
5. construction of storage buildings; and
6. fuel oil and supplies.

B. Distribution to Cities & Towns

1. construction, reconstruction, and maintenance;
2. oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways;

3. purchase or lease of highway construction equipment;
4. traffic signs and signals;
5. safety zones and devices;
6. traffic policing and safety (however, a unit may not spend more than 10% of the distribution for this purpose unless the population is less than 5,000, and then they can spend 15%); and
7. painting of structures.

C. Working Balance for Matching of Federal and Local Money for Highway Projects

1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

VI. Uses of Highway, Road, & Street Fund

A. State Highway Fund
Funds must be appropriated.

B. Local Road & Street Account

1. engineering and land acquisition;
2. construction, maintenance, resurfacing, restoration, or rehabilitation;
3. payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; or
4. any local costs required to undertake a recreational or reservoir road project.

STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
JULY 1, 2005 TO JUNE 30, 2006

Gross Receipts:	
Motor Fuel Tax	\$316,038,773
Special Fuel	163,789,367
Motor Carrier Surtax & Highway User Fee	49,167,915
Trip Permit Fee	105,980
Motor Carrier Fund Surplus	503,780
Vehicle License, Title & Driver's License Fees	128,684,002
International Registration Plan Revenue	87,153,483
Reinstatement Fees & Driver Court Fees	1,962,599
Defensive Driver School	221,738
MVH Fund's Share of Abandoned Vehicle Fund	554,703
MVH Fund's Share of Odometer Fund	387,587
Bureau of Motor Vehicles Misc Receipts	243,848
MVH Fund's Share of State Court Cost	3,613,754
State Police Misc Receipts & MCSAP - Federal	15,971
State Police Sale of Personal Property	324,038
Traffic Safety - Federal	14,354,341
Traffic Safety Miscellaneous Receipts	204,184
Miscellaneous Receipts	<u>123,794</u>
Total Gross Receipts	<u>767,449,858</u>

Less: Gas Tax Refunds 1,011,181
Special Fuel Refunds 47,972,489
Net Receipts 718,466,188

Fund Expenses:
State Police:
Administrative 112,635,738
Pension 7,579,958
Supplemental Pension 3,005,200
Benefits 2,968,039
Gross State Police Expense 126,188,935

Less: General Fund Reimbursement 44,766,518
Motor Carrier Fund Reimbursement 3,858,346
Toll Road Reimbursement 1,225,376
Gaming Commission Reimbursement 2,347,559
Grant Reimbursements 4,543,454
Misc Reimbursements 1,230,376
Net State Police Expense 68,217,305

Other Fund Expenses

Bureau of Motor Vehicles	38,760,214
Dept. of Revenue - Motor Fuel Tax Division	12,043,846
Traffic Safety	16,401,977
Traffic Safety Education	279,313
Highway Safety Plan	128,284
Forensic & Health Sciences Laboratory	<u>2,510,279</u>
Total Other Fund Expenses	70,123,912

Total Net Fund Expenses**138,341,218****Amount Available for Distribution (net receipts less total net fund expenses)****580,124,970****Adjustments to Amount Available for Distribution:**

County Engineer Distribution Per IC 8-17-5-8 & 11.1	(834,612)
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(787,000)
Local Assistance Expenses Per IC 8-14-1-3(6), IC 8-23-2-5(6)	0
Covered Bridge Distribution Per IC 8-14-1-10	(98,750)
Access Road Construction Per IC 8-23-5-7	(4,943,481)
Counties Share of \$.03 Gas Tax Increase IC 6-6-1.1-801.5(c)	21,784,501
Cities & Towns Share of \$.03 Gas Tax Incr. IC 6-6-1.1-801.5(c)	10,211,535

FY05 Undistributed INDOT, County, City and Town Funds
Distributed in FY06

4,500,000

Total Adjustments

29,832,193

Net Distributions:

Indiana Department of Transportation

309,798,897

Counties

204,101,552

Cities and Towns

96,056,714

Net Amount Distributed

\$609,957,163

This flowchart is used with permission from INDOT.

FISCAL YEAR 2007 BUDGET

BUDGET FOR FY 2007

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
GENERAL GOVERNMENT					
Legislative	\$ 36,967,307				36,967,307
Judicial	121,910,967	22,802,163	374,399		145,087,529
Executive	21,366,743	6,753,304	2,652,551		30,772,598
Financial Management	114,206,810	38,399,968			152,606,778
Tax Administration	57,603,918	38,905,015			96,508,933
Administration	26,916,553	3,402,507			30,319,060
Other	<u>2,649,811</u>	<u>535,000</u>	<u>14,557,451</u>		<u>17,742,262</u>
Total Operating	\$381,622,109	\$110,797,957	\$17,584,401		\$510,004,467
Total Construction	<u>89,155,289</u>	<u>10,557,849</u>	<u>0</u>		<u>99,713,138</u>
Total General Government	\$470,777,398	\$121,355,806	\$17,584,401		\$609,717,605

BUDGET FOR FY 2007

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
PUBLIC SAFETY					
Correction Administration	\$144,049,523	\$11,379,909	\$468,339		155,897,771
Department of Corr. Ombudsman	149,191				149,191
Correctional Facilities	479,904,125	51,268,316			531,172,441
State Police	49,637,691	94,656,941	6,206,193		150,500,825
Adjutant General	11,326,462	0	8,003,936		19,330,398
Criminal Justice Institute	4,393,722	16,326,898	39,835,863	114,446	60,670,929
Department of Gaming Research	246,290				246,290
Law Enforcement Training	1,624,857	2,803,013			4,427,870
Coroner's Training Board		515,429			515,429
Regulatory and Licensing					
Total Operating	<u>26,552,070</u>	<u>199,432,126</u>	<u>47,521,336</u>	<u>0</u>	<u>273,505,532</u>
Total Construction	\$717,883,931	\$376,382,632	\$102,035,667	\$114,446	\$1,196,416,676
Total Public Safety	<u>57,974,739</u>	<u>17,864,367</u>	<u>0</u>	<u>0</u>	<u>75,839,106</u>
	\$775,858,670	\$394,246,999	\$102,035,667	\$114,446	\$1,272,255,782

BUDGET FOR FY 2007

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
CONSERVATION & ENVIRONMENT					
Natural Resources	\$50,055,388	\$69,269,092	\$11,338,313		\$130,662,793
Other Natural Resources	2,550,183				2,550,183
Environmental Management	32,438,378	77,589,417	42,335,927		152,363,722
Other Environmental Mgmt.	<u>314,449</u>	<u>0</u>	<u>0</u>		<u>314,449</u>
Total Operating	\$85,358,398	\$146,858,509	\$53,674,240		\$285,891,147
Total Construction	<u>35,605,277</u>	<u>1,781,250</u>	<u>0</u>		<u>37,386,527</u>
Total Conservation & Environ.	\$120,963,675	\$148,639,759	\$53,674,240		\$323,277,674

BUDGET FOR FY 2007

Function	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
ECONOMIC DEVELOPMENT					
Agriculture Totals	\$1,927,783	\$6,818,750			\$8,746,533
Lt. Governor Totals	6,269,468	5,348,154	37,845,256		49,462,878
Economic Develop Corp. Admin.	8,006,417	497,834			8,504,251
Economic Development Funds	17,710,867	42,000,000			59,710,867
Economic Develop. Organizations	4,771,250				4,771,250
Workforce Development Admin.	1,266,926	124,235	71,027,254		72,418,415
Employment Services			454,758,000		454,758,000
Vocational/Technical Educ. Totals			95,100,188		95,100,188
Economic Develop. Budget Agency					
I-Light Fiber Optic System	1,000,000	0	0		1,000,000
Total Operating	\$40,952,711	\$54,788,973	\$658,730,698		\$754,472,382
Total Construction	0	0	0		0
Total Economic Development	\$40,952,711	\$54,788,973	\$658,730,698		\$754,472,382

BUDGET FOR FY 2007

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
TRANSPORTATION					
Dept. of Transportation		\$748,188			\$748,188
Intermodal Operations		46,377,516	10,225,178	650,000	57,252,694
Highway Operations		657,651,777	471,000,000		1,128,651,777
Local Distributions		<u>441,598,510</u>	<u>140,000,000</u>		<u>581,598,510</u>
Total Operating		\$1,146,375,991	\$621,225,178	\$650,000	\$1,768,251,169
Total Construction	<u>600,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>600,000</u>
Total Transportation	\$600,000	\$1,146,375,991	\$621,225,178	\$650,000	\$1,768,851,169

BUDGET FOR FY 2007

Function	General Fund	Dedicated Fund	Federal Fund	Local Fund	Total
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Ment. Health and Addiction Svcs.	\$250,539,066	\$18,909,983	\$102,158,868		371,607,917
Division of Family Resources	155,900,328	1,100,000	570,024,717		727,025,045
Public Health	44,633,738	77,989,803	206,736,902	6,553,728	335,914,171
Family Social Service Admin.	16,613,005		15,604,119		32,217,124
Ofc. of Medicaid Policy & Planning	1,525,157,653	112,435,718	3,357,595,965	28,700,000	5,023,889,336
Family and Children Services	134,374,169	9,955,423	176,742,364		321,071,956
Aging & Rehabilitative Svcs.	227,318,505	29,348,839	128,352,274	267,698	385,287,316
Other Health	30,004,969	18,859,447	376,282		49,240,698
Ind. Protection and Advocacy Svcs.			2,378,060		2,378,060
Gov. Council for Develop. Disabilities			1,523,999		1,523,999
Veterans Affairs	<u>974,346</u>	<u>46,650</u>	<u>0</u>	<u>0</u>	<u>1,020,996</u>
Total Operating	\$2,385,515,779	\$268,645,863	\$4,561,493,550	\$35,521,426	\$7,251,176,618
Total Construction	<u>10,873,820</u>	<u>2,357,332</u>	<u>0</u>	<u>0</u>	<u>13,231,152</u>
Total Health, FSS/Vet Affairs	\$2,396,389,599	\$271,003,195	\$4,561,493,550	\$35,521,426	\$7,264,407,770

BUDGET FOR FY 2007

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
HIGHER EDUCATION					
Indiana University	\$530,098,898	\$2,716,761	\$875,119		533,690,778
Purdue University	365,252,250	5,586,109	69,215		370,907,574
Indiana State University	81,193,788				81,193,788
Univ. of Southern Indiana	41,470,841	674,751			42,145,592
Ball State University	137,948,406	20,000			137,968,406
Vincennes University	40,264,994				40,264,994
IVTC	157,279,506				157,279,506
IN Higher Ed Telecomm System	4,686,610				4,686,610
Medical Education Board	2,249,791				2,249,791
Comm. for Higher Education	1,478,534	70,000	1,259,486		2,808,020
Budget Agency	3,078,191	395,973			3,474,164
A.D.D.L. Lease Payments (DOA)	4,873,845				4,873,845
Student Assistance Comm.	<u>218,431,326</u>	<u>8,500</u>	<u>1,219,405</u>		<u>219,659,231</u>
Total Operating	\$1,588,306,980	\$9,472,094	\$3,423,225		\$1,601,202,299
Total Construction	<u>30,571,437</u>	<u>0</u>	<u>0</u>		<u>30,571,437</u>
Total Higher Education	\$1,618,878,417	\$9,472,094	\$3,423,225		\$1,631,773,736

BUDGET FOR FY 2007

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
EDUCATION K-12					
Elementary/Secondary Educ.	2,926,881,749	1,663,817,656	749,418,513	34,632,645	5,374,750,563
Other Education	<u>11,858,339</u>	<u>7,633,810</u>	<u>3,976,189</u>	<u>0</u>	<u>23,468,338</u>
Total Education	\$2,938,740,088	\$1,671,451,466	\$753,394,702	\$34,632,645	\$5,398,218,901
Total Education (K-12+ Higher Ed.)	\$4,557,618,505	\$1,680,923,560	\$756,817,927	\$34,632,645	\$7,029,992,637
MISCELLANEOUS					
Distributions	<u>14,890,018</u>	<u>2,607,985,586</u>	<u>0</u>	<u>493,970</u>	<u>2,623,369,574</u>
Total Miscellaneous	\$14,890,018	\$2,607,985,586	\$756,817,927	\$493,970	\$2,623,369,574
STATE TOTALS					
Total Operating	\$8,153,270,014	\$6,392,759,071	\$6,771,561,661	\$71,412,487	\$21,389,003,233
Total Construction	<u>224,780,562</u>	<u>32,560,798</u>	<u>0</u>	<u>0</u>	<u>257,341,360</u>
GRAND TOTAL	\$8,378,050,576	\$6,425,319,869	\$6,771,561,661	\$71,412,487	\$21,646,344,593

FUND STATEMENTS

**GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

	<u>FY 2006</u>
Resources:	
Working Balance at 7/1/05	\$118.8
Current Year Resources:	
Forecast Revenue	12,060.6
DSH	82.0
Quality Assessment Fee	62.7
Tax Amnesty ⁽¹⁾	228.8
Enrolled Acts - 2006	--
Transfer from Dedicated Funds	--
Transfer From (To) Rainy Day Fund	--
Total Current Year Resources	<u>\$12,434.1</u>
Total Resources:	<u>12,552.9</u>
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations:	
Budgeted Appropriations	\$ 12,076.4
Adjustments to Appropriations ⁽²⁾	(29.3)
Enrolled Acts - 2006	25.2
Tuition Support Deficiency	20.1
Total Appropriations	<u>\$12,092.4</u>
Other Expenditures and Transfers:	
PTRC and Homestead Credit Adjustments	(61.9)
Transfer to Medicaid Contingency	10.0
Transfer to Tuition Support Reserve	26.1
Local Option Income Tax Distributions	37.5
Reversal of Payment Delay	156.4
Judgments and Settlements	5.9
Total Appropriations and Expenditures:	<u>\$12,266.4</u>
Reversions:	(124.9)
Total Net Uses:	<u>\$12,141.5</u>
Adjustment to Auditor	0.8

General Fund Reserve Balance at 6/30/06 **410.6**

Reserved Balances:

Medicaid Reserve 34.0

Tuition Reserve 316.6

Rainy Day Fund⁽³⁾ 328.1

Total Combined Balances **\$1,089.3**

Payment Delay Liability (622.1)

Combined Balance as a Percent of
Operating Revenue 9.0%

Totals may not add due to rounding.

STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
(Millions of Dollars)

	<u>FY 2006</u>
Resources:	
Working Balance at 7/1/05	\$118.8
Current Year Resources:	
Forecast Revenue	8,204.9
DSH	82.0
Quality Assessment Fee	62.7
Tax Amnesty ⁽¹⁾	228.8
Enrolled Acts - 2006	--
Transfer from Dedicated Fund Balances	--
Transfer from (to) Rainy Day Fund	--
Total Current Year Resources	<u>\$8,578.4</u>
Total Resources:	<u>\$8,697.2</u>
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations	
Budgeted Appropriations:	8,206.7
Adjustments to Appropriations ⁽²⁾	26.2
Enrolled Acts - 2006	--
Tuition Support Deficiency	11.2
Total Appropriations	<u>\$8,244.1</u>
Other Expenditures and Transfers:	
Property Tax Replacement Fund Transfer	(69.3)
Transfer to Medicaid Contingency	10.0
Transfer to Tuition Support Reserve	26.1
Local Option Income Tax Distribution	37.5
Reversal of Payment Delay	156.4
Judgments and Settlements	5.9
Total Appropriations and Expenditures:	<u>\$8,410.7</u>

Reversions:	(124.9)
Total Net Uses:	<u>\$8,285.8</u>
Adjustment to Auditor	0.8
Working Balance at 6/30/06⁽⁴⁾	\$410.6

Totals may not add due to rounding.

**SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)**

	<u>FY 2006</u>
<u>SOURCES</u>	
Revenue	
Total Forecast Revenue	<u>\$3,855.7</u>
Total Revenue	3,855.7
 Transfers	
General Fund Transfer	<u>(69.3)</u>
Total Transfers	(69.3)
 TOTAL SOURCES	 <u>\$3,786.4</u>
 <u>USES</u>	
Tuition Support Appropriation	1,654.8
Tuition Support Deficiency	8.9
Enrolled Acts - 2006	25.2
Property Tax Replacement Distribution	1,966.6
Transfer to Build Indiana Fund	92.3
Gaming Admission Tax Hold Harmless Dist.	<u>38.6</u>
 TOTAL USES	 <u>\$3,786.4</u>
Ending Balance at June 30	--

Totals may not add due to rounding.

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND BALANCE**

IC 4-10-18
(Millions of Dollars)

	<u>FY 2006</u>
<u>Resources:</u>	
Fund Balance 7/1/05	\$ 316.3
Interest Earned FY 2006	9.4
Repayment of Loans	2.4
Transfer from GF	<u>---</u>
Total Resources:	<u>328.1</u>
 <u>Uses:</u>	
Transfer Excess Balance to PTRF	<u>0.0</u>
 Maximum Fund Balance⁽⁵⁾	 <u>546.5</u>

Totals may not add due to rounding.

Footnotes

⁽¹⁾Net of \$15.8 million expenditures.

⁽²⁾Adjustments to Appropriations

FY 07 Capital appropriations expended in FY 06	\$ 20.9
Matching funds for natural disasters – Dept. of Homeland Security	3.5
Div. of Family and Children, State Admin.	3.0
Comprehensive Health Insurance Association	2.2
Teachers' Retirement Fund	2.1
Misc. Adjustments	0.8
Dept. of Revenue Operating Account	0.6
House of Representatives	0.4
Professional Sports Development Fund	(7.1)
Hold Harmless Distribution	(7.4)
Prop. Tax Repl. Fund transfer to Building Indiana Fund	(48.1)
Motor Vehicle Excise Tax Replacement	(0.2)
Pension Stabilization Fund	<u>---</u>
	\$ (29.3)

⁽³⁾Net of Outstanding Loans:

Duneland School Corporation	\$6.5
City of East Chicago	4.3
School City of East Chicago	2.3
Porter County	1.3
East Chicago Public Library	0.4
Beech Grove School Corporation	0.3
City of Beech Grove	<u>0.2</u>
	\$15.3

⁽⁴⁾Includes \$4 M ending balance in Property Tax Replacement Fund.

⁽⁵⁾The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding PTRF) revenues.

BUILD INDIANA FUND
Fiscal Year 2006
(Millions)

Resources:

Fund balance at 7/1/05	\$ 10.5
Lottery Surplus Account*	149.9
Riverboat Wagering Tax	92.3
Pari-mutuel Tax	4.2
Charity Gaming Surplus	3.5
Interest	<u>0.0</u>
 Total Resources:	 <u>\$260.5</u>

Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
Technology/Other	<u>4.8</u>
 Total Uses	 <u>\$241.0</u>
 Balance at 6/30/06	 <u>\$ 19.6</u>

NOTE: Due to rounding, resources do not sum exactly to Total Resources, and Total Resources less Total Uses do not exactly equal the ending balance.

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.