

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

Indiana Legislative Services Agency
Office of Fiscal and Management Analysis

Fiscal Year 2008

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

Indiana Legislative Services Agency

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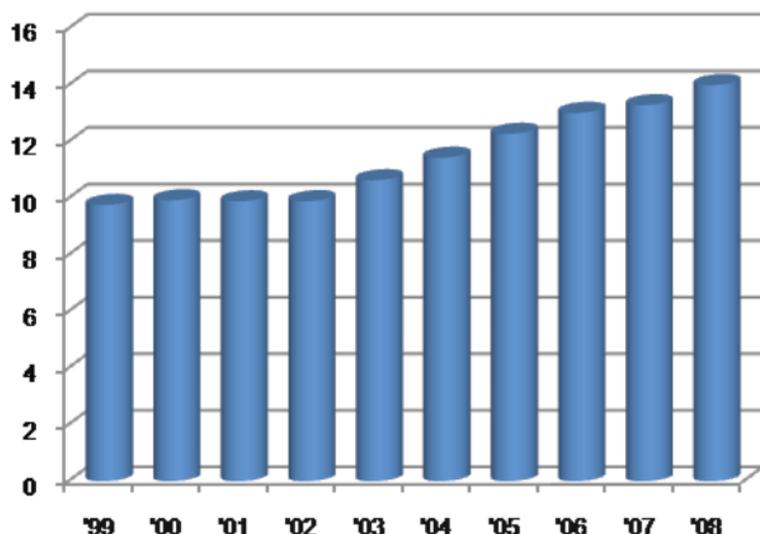
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**Total State Tax Revenue
Fiscal Years 1999-2008
(Billions of Dollars)**



**FY 2008 SUMMARY OF STATE TAXES
(Millions)**

	Total
Sales Taxes	\$5,738.8
Individual Income Taxes	4,837.5
Motor Fuel Taxes	885.7
Corporate Income Taxes	661.2
Riverboat Taxes*	616.1
Cigarette Taxes	525.3
Utility Receipts Taxes	228.2
Insurance Taxes	191.8
Inheritance Taxes*	165.6
Other Taxes	70.3
Alcoholic Beverage Taxes	44.7
Financial Institutions*	20.0
Property Taxes	7.2
Railroad Car Property Taxes	5.3
Racetrack Wagering	5.0
Pari-mutuel Taxes	4.7
Charity Gaming	1.3
Hazardous Waste Disposal*	1.0
TOTAL	\$14,009.7

*State share of revenue.

**SUMMARY OF FEDERAL AID
(Millions)**

Public Welfare	\$5,196.3
Education	900.1
Highways/Transportation	732.1
Health	207.8
Trust Funds	128.2
General Government	118.2
Public Safety/Regulation	89.0
Natural Resources	26.8
Higher Education	6.5
Corrections	3.2
Miscellaneous	2.8
Mental Health	<u>1.1</u>
TOTAL	\$7,412.1

Totals may not add due to rounding.

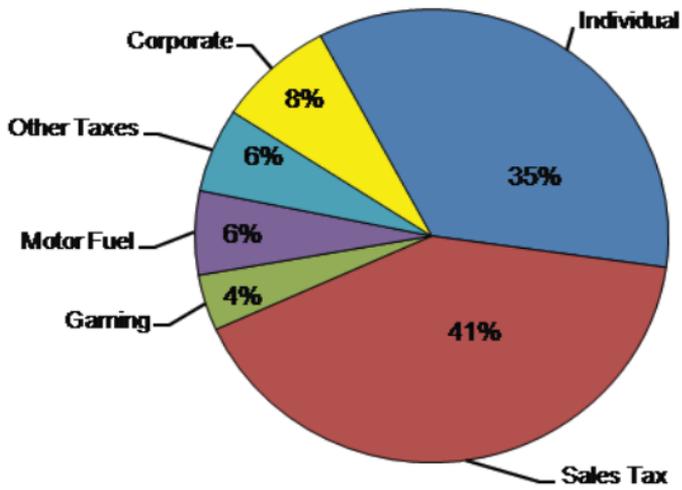
**SUMMARY OF PERMITS, LICENSES, SALES, AND
MISCELLANEOUS
(Millions)**

Unemployment Comp Trust Fund	\$556.3
Miscellaneous Receipts and Donations	498.2
Other Fees	382.6
Business and Personal Licenses	341.8
Vehicle Licenses/Non-Bus. Licenses	333.3
Fines and Penalties	284.7
Lottery	224.0
Interest and Dividends	214.0
Sales NOC	192.8
County Welfare Tax	94.6
Products and Manufactured Articles	55.7
Permits, Places, and Things	39.4
Individual Support	26.5
Other Services Charges	21.1
Examination and Registration Fees	10.9
Sales of Personal Property	3.8
Sales of State Land	3.3
Rental of Properties	3.2
Sale of Public Properties	1.5
Institution Earnings	<u>0.3</u>
TOTAL PERMITS, LICENSES, SALES, MISC.	\$3,288.0

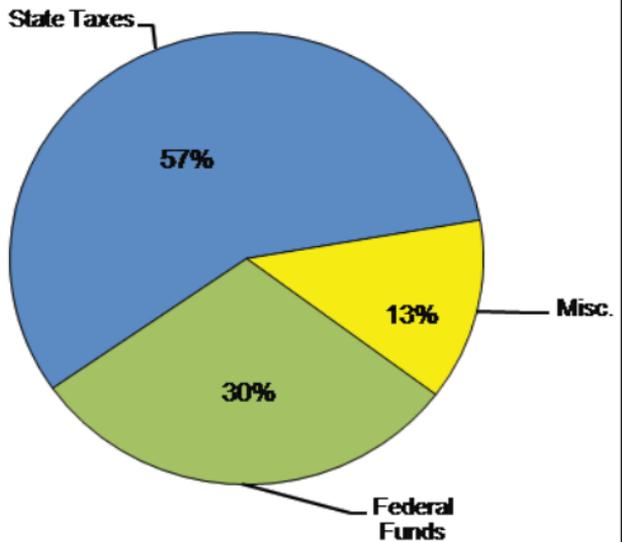
TOTAL REVENUE FY 2008 **\$24,709.8**

Totals may not add due to rounding.

State Tax Mix FY 2008



State Revenue Mix* FY 2008



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 ...

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011 and after</u>
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; 3800-102320;
3070-109090; 3230-141210;
6590-107900; 2440-176000

TAXPAYER:

Beer	Beer wholesaler, unless Indiana brewer.
Flavored malt beverage	Beer or wine wholesaler, unless Indiana brewer.
Hard cider	Vintners, farm wineries, wine wholesalers, dining care permittee, or boat wine permittee.
Liquor	Liquor wholesaler.
Wine	Liquor wholesaler or winery.
Mixed beverages	Liquor wholesaler.
Malt	Manufacturer, wholesaler, or dealer.

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 beverages--5% or less alcohol	0.47
Malt	0.05

SALES: Approximate Gallonage

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
FY 2007	125,741,076	8,380,158	9,209,432
FY 2008	129,051,099	9,122,454	9,530,802

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.

REVENUE:	FY 2004	\$38,509,244
	FY 2005	\$38,719,362
	FY 2006	\$40,529,567
	FY 2007	\$39,704,323
	FY 2008	\$44,707,807

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.

Fund	Beverage	Tax/Gallon	Total Revenue/ Fund
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$16,443,010
PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	\$18,804,035
Enforcement and Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	\$2,399,923
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$3,242,607
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,325,788
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$492,444
TOTAL TAXES			\$44,707,807

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

CIGARETTE AND TOBACCO PRODUCTS TAX

IC 6-7

ACCT. NO. 1000-100940; 3160-109440;
3280-109170; 6590-107900;
5310-166910; 3160-109560

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 99.5 cents per pack of 20 cigarettes and 124.375 cents per pack of 25 cigarettes. Other tobacco products such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 24% of wholesale cost. Other minor taxes are imposed on cigarette papers and tubes. P.L. 218-2007, effective July 1, 2007, increased the tax rates. The previous tax rates were 55.5 cents per pack of 20 cigarettes and 69.375 cents per pack of 25 cigarettes.

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 cents per pack of cigarettes 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 2004	\$338,715,656
	FY 2005	\$343,077,948
	FY 2006	\$355,524,954
	FY 2007	\$367,632,422
	FY 2008	\$525,272,438

DISTRIBUTION:	• Medicaid Reimbursements	2.46%
	• Health Initiative Fund	4.1%
	• Reimbursing State General Fund for Health Plan Tax Credit	2.46%
	• Cigarette Tax Fund	4.22%
	• Mental Health Centers Fund	0.6%
	• State General Fund	53.68%
	• Pension Relief Fund	5.43%
	• Indiana Check-up Plan Trust Fund	27.05%
	• Affordable Housing and Community Development Fund (AHCDF)	25% of OTP

P.L. 218-2007 changed the distribution formula, effective August 1, 2007. The distribution prior to this act was as follows:

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

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:

<u>Fund</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
General	\$283,791,151	\$287,921,571	\$298,304,965
Cig Tax	\$22,613,957	\$22,709,425	\$23,600,922
MH Ctrs	\$3,220,776	\$3,234,373	\$3,356,150
Pension Relief	\$29,089,772	\$29,212,579	\$30,262,917
Medicaid	-0-	-0-	-0-
Retiree Health	-0-	-0-	-0-
Health Ins. Credit	-0-	-0-	-0-
Check-up	-0-	-0-	-0-
AHCDF	-0-	-0-	-0-
Total	\$338,715,656	\$343,077,948	\$355,524,954

<u>Fund</u>	<u>FY 2007</u>	<u>FY 2008</u>
General	\$308,549,410	\$278,664,113
Cig Tax	\$24,325,803	\$21,977,539
MHCtrs	\$3,464,020	\$3,124,614
Pension Relief	\$31,293,189	\$28,277,209
Medicaid	-0-	\$12,808,944
Retiree Health	-0-	\$21,341,126
Health Ins. Credit	-0-	\$12,808,944
Check-up	-0-	\$140,858,756
AHCDF	-0-	\$5,411,193
Total	\$367,632,422	\$525,272,438

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 2770-110010

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 2004	\$188,044
FY 2005	\$107,466
FY 2006	\$351,261
FY 2007	\$162,081
FY 2008	\$27,005

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 2004	\$1,219,168
	FY 2005	\$2,461,174
	FY 2006	\$3,178,873
	FY 2007	\$2,251,218
	FY 2008	\$1,378,030

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 2004	\$914,376
FY 2005	\$1,641,076
FY 2006	\$1,821,562
FY 2007	\$1,688,414
FY 2008	\$1,033,522

Revenue is distributed to the various counties as follows.

<u>County</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Porter	\$25,496	\$19,904	\$38,262	\$18,945	\$20,519
Putnam	<u>\$279,296</u>	<u>\$800,194</u>	<u>\$1,319,049</u>	<u>\$543,860</u>	<u>\$323,989</u>
Total	\$304,792	\$820,098	\$1,357,311	\$562,805	\$344,508

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.

<u>Net Taxable</u>		<u>Inheritance Tax</u>		
<u>Value of Transfer</u>		<u>Amount +</u>	<u>% of Excess</u>	<u>Over</u>
<u>From</u>	<u>To</u>			
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, so the Estate Tax is currently inoperative. EGTRA also eliminates the Federal Estate Tax temporarily in 2010.

However, under EGTRA, the Federal Estate Tax will be reinstated as it was in 2001, including the state death tax credit beginning in 2011.

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 temporarily eliminates the federal Generation-Skipping Transfer Tax in 2010. However, under EGTRA, the tax will be reinstated beginning in 2011.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue.

REVENUE:

	General Fund		
	Inheritance Tax	Estate Tax	G-S Transfer Tax/Other*
FY 2004	\$132,231,624	\$7,732,459	\$31,254
FY 2005	\$149,350,911	\$2,085,240	\$3,637
FY 2006	\$148,904,951	(\$68,507)	\$0
FY 2007	\$150,322,996	(\$32,271)	\$0
FY 2008	\$165,518,598	\$62,310	\$367

*Generation-Skipping Transfer Tax collections in FY 2004 and FY 2005; consumer protective judgment in FY 2008.

	<u>Counties</u>	Total
	Inheritance Tax	GF and Counties
FY 2004	\$11,526,966	\$151,522,302
FY 2005	\$12,740,083	\$164,179,871
FY 2006	\$12,706,288	\$161,542,732
FY 2007	\$12,716,496	\$163,007,221
FY 2008	\$14,181,463	\$179,762,738

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 2004	\$557,459
	FY 2005	\$928,797
	FY 2006	\$1,161,400
	FY 2007	\$1,153,154
	FY 2008	\$1,680,447

DISTRIBUTION: Oil and Gas Fund

RAIL CAR PROPERTY TAX

IC 6-1.1-8; ACCT. NO. 6610-109000-40410 (Rail Car)
IC 6-1.1-8.2 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\</u> <u>Companies</u>	<u>Railroad</u> <u>Companies</u>	<u>Total</u>
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
FY 2007	\$4,393,762	\$147,009	\$4,540,771
FY 2008	\$5,062,811	\$187,588	\$5,250,399

STATE PROPERTY TAX

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

This tax will not be levied after CY 2008.

ADMINISTRATION: Department of Local Government
Finance

REVENUE:

	<u>State Fair</u>	<u>State Forestry</u>	<u>Total</u>
FY 2004*	\$3,021,138	\$5,897,651	\$8,918,789
FY 2005**	\$3,024,267	\$5,849,330	\$8,873,597
FY 2006	\$2,677,206	\$4,890,112	\$7,567,318
FY 2007***	\$1,835,588	\$3,589,985	\$5,425,573
FY 2008***	\$2,456,640	\$4,708,939	\$7,165,579

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

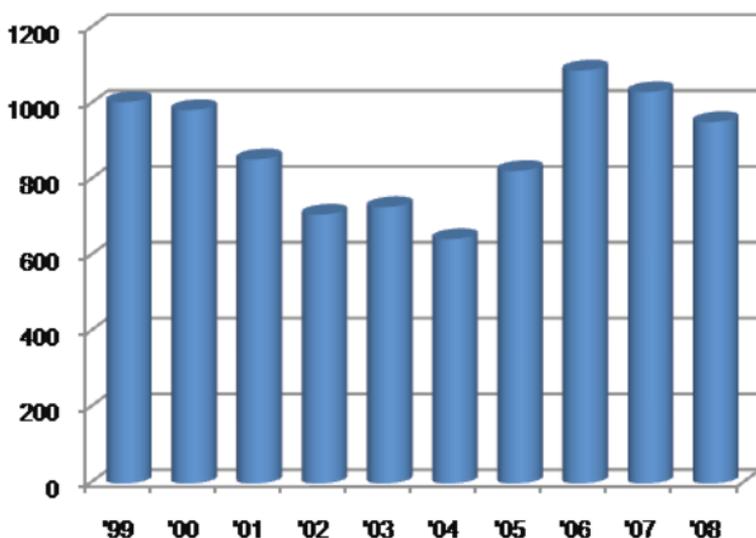
**FY 2005 collections were increased as a result of CY 2004 billing delays.

***FY 2007 collections were reduced and FY 2008 collections were increased as a result of CY 2007 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.

**Revenue from Corporate Taxes
Fiscal Years 1999-2008
(Millions of Dollars)**



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. The Corporate Gross Income and Supplemental Net Income Taxes were repealed on January 1, 2003. Information on these taxes is contained in prior years' tax handbooks.

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

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40120

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with ten 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; (9) add certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income; and (10) add dividends paid to shareholders of captive real estate investment trusts. (See Three-Factor Formula and Single-Sales-Factor Apportionment, Definitions of Tax Terms.)

DEDUCTIONS AND EXEMPTIONS:

- Interest on U.S. government obligations.
- Corporate income from public transportation fares.
- Income of insurance companies who pay the Insurance Premium Tax.
- Foreign income of foreign corporations.
- A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership.
- Net operating loss deduction.
- Patent-Derived Income: Up to \$5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

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 four succeeding years.

CREDITS:

- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investment made between 2007 and 2012 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC).
- **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. The total per taxpayer may not exceed \$3 M, but may be increased by the IEDC Board to \$5 M for biodiesel production tax credits. Total biodiesel production and ethanol production tax credits (see below) 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 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.
- **Energy-Saving Appliances:** 20% of annual expenditures by individuals or small businesses on certain “energy star” products up to \$100 per taxpayer. Annual statewide credit maximum equals \$1 M. The credit is available only in 2009 and 2010.
- **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 at qualified Indiana facilities. The total allowable credits per taxpayer: (1) may not exceed \$2 M if annual production of grain ethanol is between 40 M and 60 M gallons; (2) may not exceed \$3 M if annual production of grain ethanol is at least 60 M gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed \$20 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.
- **Health Benefit Plans:** \$50 per employee obtaining health coverage under a qualified plan first offered by an employer after 2006. Credit is available in the first two years the plan is offered. Maximum annual credit amount per employer equals \$2,500.
- **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.
- **Media Production Expenditures:** 15% of qualified expenditures if expenditure total is less than \$6M; up to 15% of qualified expenditures as determined by the IEDC if expenditure total is \$6M or more. Tax credits may not exceed \$5M in a fiscal year. Credit expires December 31, 2011.
- **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.

- **Small Business Wellness Programs:** 50% of annual cost incurred by an employer of 2 to 100 employees to provide a qualified employee wellness program.
- **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 2012. 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 2004	\$443,078,035
	FY 2005	\$608,369,957
	FY 2006*	\$796,118,261
	FY 2007	\$746,392,971
	FY 2008	\$661,217,431

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

DISTRIBUTION: General Fund.

FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 1000-100900-40110;
6000-132300-40900

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:

- Income derived from sources outside the U.S.
- Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- Bad debt reserves included in federal income because of accounting method changes.
- Patent-derived income.

Additions to income include:

- The federal bad debt deduction.
- The federal charitable contribution deduction.
- The deduction for taxes based on or measured by income and levied by a state.
- Federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- The deduction allowed for net operating losses or net capital losses.
- Adjustments in the amount necessary to disallow the federal bonus depreciation.

- Amounts attributable to increased Section 179 property deduction limits.
- 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
- Media Production Expenditures
- Military Base Recovery
- Neighborhood Assistance
- Rerefined Lubrication Oil Facility
- Small Business Wellness Programs
- 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 2004	\$79,608,594
	FY 2005	\$91,977,740
	FY 2006*	\$87,229,694
	FY 2007	\$76,355,458
	FY 2008	\$64,063,846

*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 2004	\$45,301,106	\$34,307,488
FY 2005	\$46,360,540	\$45,617,200
FY 2006*	\$45,855,212	\$41,374,482
FY 2007	\$45,347,820	\$31,007,638
FY 2008	\$44,037,201	\$20,026,645

*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 section schedule is as follows:

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

Fire Insurance Tax: 0.5% of net premiums.

CREDITS:

- Alternative Fuel Vehicle Manufacturing Investment
- Biodiesel Production
- Buddy System Project
- Capital Investment
- Coal Gasification Technology Investment
- Community Revitalization Enhancement District
- EDGE
- Energy-Saving Appliances
- Enterprise Zone Employment Expense
- Enterprise Zone Loan Interest
- Ethanol Production
- Headquarters Relocation
- Health Benefit Plans
- Hoosier Business Investment
- Indiana Comprehensive Health Insurance Association

Industrial Recovery
 Media Production Expenditures
 Military Base Recovery
 Rerefined Lubrication Oil Facility
 Riverboat Building
 Small Business Wellness Programs
 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:

	<u>Premium Tax</u>	<u>Fire Insurance Tax</u>
FY 2004	\$175,095,400	\$3,207,692
FY 2005	\$183,064,657	\$3,460,318
FY 2006	\$174,108,929	\$3,553,657
FY 2007	\$187,070,368	\$3,740,457
FY 2008	\$188,041,675	\$3,752,009

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:

- Sales to the U.S. government.
- Sales, taxation of which is prohibited by the U.S. Constitution.
- Sales by certain government and nonprofit entities.
- Sales by commercial hotels, mobile home parks, and marinas.
- Certain sales of utility services between members of a controlled group of corporations or an affiliated group.
- 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 2004	\$167,401,147
	FY 2005	\$170,814,580
	FY 2006*	\$206,380,068
	FY 2007	\$200,304,992
	FY 2008	\$215,332,646

*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

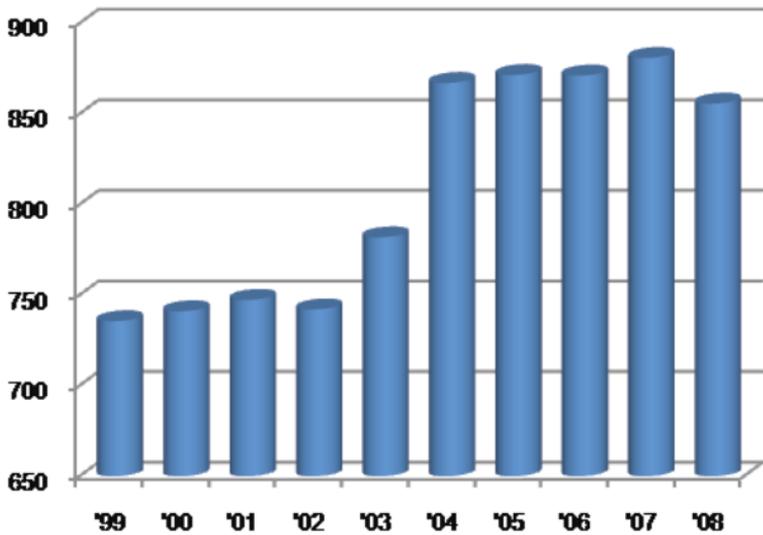
utility services were purchased. The consumer is required to file a return even if no tax is due. A seller may elect to register with the Department of State Revenue to collect the tax on behalf of the consumer. A seller is required to remit all Utility Services Use Tax collected by the 30th day after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

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

REVENUE:	FY 2007	\$9,405,845
	FY 2008	\$12,917,656

DISTRIBUTION: General Fund

**Revenue from Fuel Taxes
Fiscal Years 1999-2008
(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 <u>Fuel Use Tax Revenues</u>
	FY 2004 \$867,125,118
	FY 2005 \$871,492,948
	FY 2006 \$871,210,546
	FY 2007 \$880,873,828
	FY 2008 \$855,718,781

DISTRIBUTION:

<u>Funds Receiving Revenue</u>	<u>Percent of Total Revenue</u>
Motor Vehicle Highway Account	54.92%
State Highway Fund	19.15%
Local Distributions	11.80%
Special Distribution Account	5.84%
State Highway Road Construction and Improvement Fund (Bonding)	7.19%
Motor Carrier Regulation Fund	1.08%
Fish and Wildlife Fund	<u>0.02%</u>
	100.00%

GASOLINE TAX

IC 6-6-1.1 ACCT. NO. 3940-110000-40400; 3010-109420-40400
6250-109400-40400; 6250-109400-40440
4580-100100-40400; 3010-109420-40420
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, 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 2004	\$582,610,736
	FY 2005	\$579,675,011
	FY 2006	\$570,490,466
	FY 2007	\$570,628,658
	FY 2008	\$553,456,806

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

- 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).
- 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).
- \$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).
- 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 2004	\$44,004
	FY 2005	\$40,615
	FY 2006*	\$382,461
	FY 2007	\$141,606
	FY 2008	\$161,920

*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 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.

CREDITS: A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carrier's annual permit, has paid the Gasoline or Special Fuel Tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline,

special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2004	\$6,759,441
	FY 2005	\$6,034,274
	FY 2006	\$3,481,114
	FY 2007	\$3,295,061
	FY 2008	\$1,395,148

DISTRIBUTION: State Highway Fund.

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 6250-109500-40420
2270-10900-40420; 3010-109420-40440

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 is \$0.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately 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 2004	\$93,884,856
	FY 2005	\$92,615,565
	FY 2006	\$100,044,088
	FY 2007	\$110,599,205
	FY 2008	\$101,016,424

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 2004	\$0
	FY 2005	\$0
	FY 2006	\$0
	FY 2007	\$0
	FY 2008	\$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. 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.

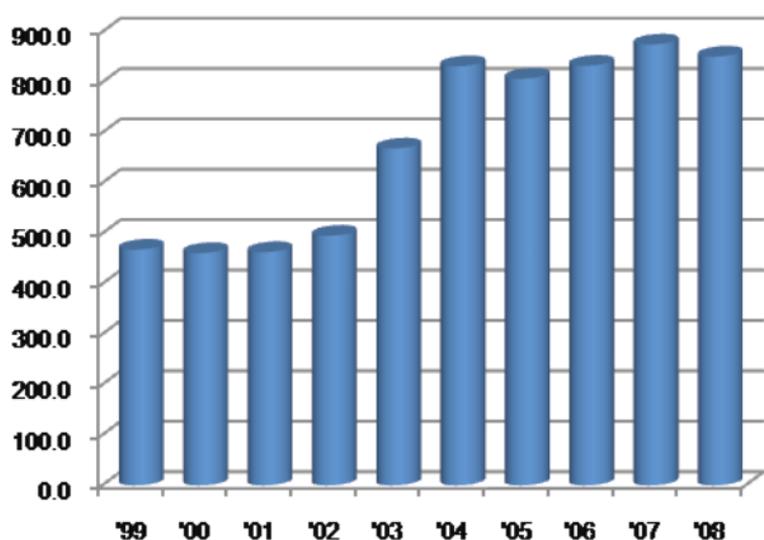
ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2004	\$183,826,081
	FY 2005	\$193,127,483
	FY 2006	\$196,812,619
	FY 2007	\$196,209,298
	FY 2008	\$199,688,483

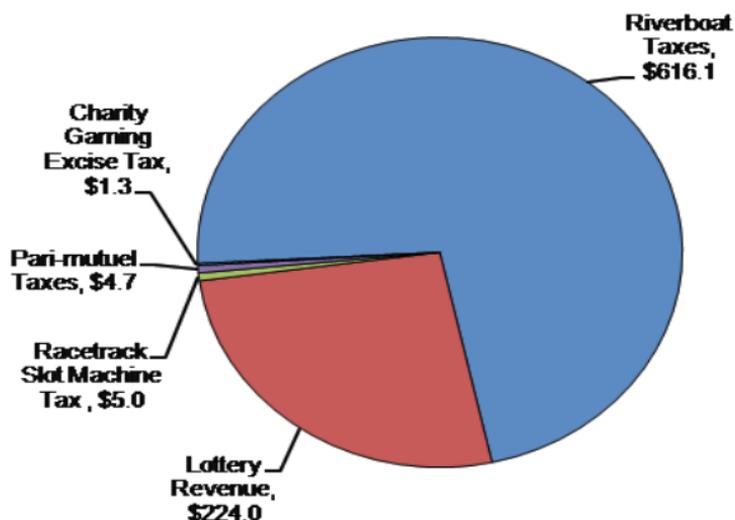
*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).

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.

**State Revenue from All Gaming Sources
Fiscal Years 1999-2008
(Millions of Dollars)**



**State Gaming Revenue Mix
FY 2008
(Millions of Dollars)**



RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 1000-722100 through 1000-722900

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:

	<u>Date*</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Ameristar/East Chicago^	4/18/1997	11,329,960	11,081,244	10,382,769	10,641,192
Argosy/Lawrenceburg	12/13/1996	\$11,378,319	\$11,624,028	12,084,600	10,891,839
Belterra/Switzerland County	10/27/2000	5,988,420	5,731,659	5,874,087	5,881,347
Blue Chip/Michigan City	8/22/1997	8,487,465	9,317,721	9,820,467	7,339,746
Caesars/Harrison County	11/20/1998	10,146,012	10,397,505	9,895,854	8,885,958
Casino Aztar/Evansville	12/8/1995	4,657,238	4,612,863	4,479,915	3,823,173
French Lick Casino/Orange Co.	11/1/2006	N/A	N/A	4,032,748	5,588,132
Grand Victoria/Rising Sun	10/4/1996	6,244,585	5,609,565	5,385,504	5,226,663
Horseshoe/Hammond	6/29/1996	12,143,877	12,585,918	12,337,095	12,232,569
Majestic Star I/Gary^	6/11/1996	5,283,309	5,097,099	4,732,608	4,663,401
Majestic Star II/Gary^	6/11/1996	5,267,046	5,037,639	4,732,635	4,654,998
Total		\$80,926,231	\$81,095,241	\$83,758,282	\$79,829,018

*First day of full-time operation

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

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.

Distributions prior to July 1, 2007**

- 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 Springs Historic Hotel Preservation and Maintenance Fund
- 25% to the IEDC

Distributions beginning July 1, 2007**

- 22% to Orange County
- 5% to Orleans
- 5% to Paoli
- 20% divided equally between French Lick and West Baden Springs
- 10% to the Orange County Development Commission
- 13% to the West Baden Springs 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.

*P.L. 233-2007 provides for the replacement of the Admission Tax distribution to the Indiana Horse Racing Commission with a required set-aside of gross gaming receipts from slot machine wagering at pari-mutuel racetracks. Replaced Admissions Tax revenue is to be distributed to the state General Fund.

**P.L. 234-2007 repealed the Historic Hotel Preservation Commission, established the Orange County Development Commission, and changed revenue distributions.

DISTRIBUTION:

	FY 2005		FY 2006		FY 2007		FY 2008	
	Suppl'l (FY 2004) shortages	Actual	Suppl'l (FY 2005) shortages	Actual	Suppl'l (FY 2006) shortages	Actual	Suppl'l (FY 2007) shortages	Actual
IN Econ Devel Corp	N/A	N/A	N/A	N/A	N/A	\$636,712	N/A	\$1,447,248
IN Horse Racing	9,999,838	17,439,776	9,765,508	17,608,845	9,596,439	17,409,711	9,795,573	16,331,516
Mental Health, Div of	1,538,412	2,682,999	1,502,362	2,709,009	1,476,351	2,678,374	1,506,987	2,512,500
State Fair Comm	2,307,641	4,024,539	2,253,565	4,063,555	2,214,549	4,017,601	2,260,503	3,768,788
West Baden Springs Historic Hotel Pres. & Maint. Fund	N/A	N/A	N/A	N/A	N/A	636,712	N/A	752,569
Dearborn County	\$3,556,805	\$3,779,980	\$3,668,468	\$3,840,574	\$3,607,874	4,061,445	\$3,387,004	3,698,207
Dearborn Co. Conv. & Visitors' Bur.	355,677	377,995	366,844	384,054	360,784	406,141	338,697	369,817
East Chicago	1,899,615	3,750,752	2,231,562	3,654,105	2,328,210	3,573,100	2,409,214	3,466,577
Evansville	589,063	1,547,222	579,449	1,551,723	574,947	1,520,338	606,332	1,308,266
French Lick	N/A	N/A	N/A	N/A	N/A	203,748	N/A	578,899
Gary	2,801,267	3,517,303	2,795,098	3,535,116	2,777,285	3,134,854	3,177,548	3,130,235
Hammond	1,432,084	3,957,985	1,336,253	4,296,829	997,409	4,047,778	1,246,460	4,092,512
Harrison County	4,533,785	6,757,737	4,722,757	6,947,207	4,533,287	6,701,013	4,779,481	6,084,230
Harrison Co. Conv. & Visitors' Bureau	226,687	337,884	236,136	347,357	226,662	335,048	238,972	304,209
Historic Hotel Preserv Comm.	N/A	N/A	N/A	N/A	N/A	229,216	N/A	N/A
Lake County	6,132,966	11,226,041	6,362,913	11,486,050	6,102,904	10,755,732	6,833,222	10,689,323
Lake Co. Conv. & Visitors' Bur.	551,952	1,010,345	572,647	1,033,746	549,246	968,017	614,975	962,040
LaPorte County	1,241,497	2,825,655	1,083,618	2,935,224	974,049	3,326,172	583,101	2,698,652
LaPorte Co. Conv. & Visitors' Bur.	124,149	282,563	108,361	293,520	97,404	332,614	58,310	269,863
Lawrenceburg	3,556,805	3,779,980	3,668,468	3,840,574	3,607,874	4,061,445	3,387,004	3,698,207

	FY 2005		FY 2006		FY 2007		FY 2008	
	Suppl' (FY 2004 shortages)	Actual	Suppl' (FY 2005 shortages)	Actual	Suppl' (FY 2006 shortages)	Actual	Suppl' (FY 2007 shortages)	Actual
Michigan City	1,241,497	2,825,655	1,083,618	2,935,224	974,049	3,326,172	583,101	2,698,652
NW Ind. Law Enforc. Train. Acad.	61,339	112,249	63,639	114,849	61,039	107,547	68,341	106,883
Ohio County	991,278	2,100,371	537,665	1,851,767	786,269	1,831,014	807,022	1,729,829
Ohio Co. Conv. & Visitors' Bur.	99,127	210,035	53,766	185,175	78,626	183,100	80,701	172,981
Orange County	N/A	N/A	N/A	N/A	N/A	636,712	N/A	1,273,578
Orange Co. Devel. Commis.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	578,899
Orleans	N/A	N/A	N/A	N/A	N/A	N/A	N/A	289,450
Paoli	N/A	N/A	N/A	N/A	N/A	N/A	N/A	289,450
Rising Sun	991,278	2,100,371	537,665	1,851,767	786,269	1,831,014	807,022	1,729,829
Switzerland County	1,211,508	3,944,190	860,518	3,902,790	901,918	3,877,542	927,166	3,917,674
Switz Co. Conv. & Visitors' Bur.	60,575	197,208	43,026	195,138	45,095	193,875	46,358	195,882
Vanderburgh Co	589,063	1,547,222	579,449	1,551,723	574,947	1,520,338	606,332	1,308,266
Vanderburgh Co. Conv. & Visitors' Bur.	58,906	154,721	57,944	155,171	57,494	152,032	60,633	130,825
West Baden Springs	N/A	N/A	N/A	N/A	N/A	203,748	N/A	578,899
Total	\$46,152,814	\$80,490,779	\$45,071,298	\$81,271,093	\$44,290,985	\$82,898,866	\$45,210,060	\$81,164,757

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. This does not include local units or state agencies receiving Admission Tax revenue from the French Lick Casino. 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 (AGR), 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.

<u>Taxable AGR Increment Earned July 1 to June 30</u>	<u>Tax Rate on AGR Increment</u>
\$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 up to \$600 M	35%
Over \$600 M*	40%

*P.L. 233-2007 added the 40% rate bracket.

ADMINISTRATION: Department of State Revenue

REVENUE:

	<u>Date*</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Ameristar/East Chicago^	4/18/1997	\$99,979,773	\$90,306,193	\$96,905,245	\$96,186,077
Argosy/Lawrenceburg	12/13/1996	143,594,586	145,690,775	152,087,901	147,574,741
Belferra/Switzerland County	10/27/2000	40,136,350	41,273,602	44,861,165	43,657,356
Blue Chip/Michigan City	8/22/1997	69,280,083	77,293,893	84,776,017	58,387,802
Caesars/Harrison County	11/20/1998	90,789,843	98,815,342	103,666,144	98,747,691
Casino Aztar/Evansville	12/8/1995	29,677,394	30,156,922	29,382,872	25,384,482
French Lick Casino/Orange Co	11/1/2006	N/A	N/A	12,975,072	24,192,529
Grand Victoria/Rising Sun	10/4/1996	37,206,653	37,592,070	37,368,227	36,546,574
Horseshoe/Hammond	6/29/1996	126,719,680	131,827,491	140,963,767	141,201,434
Majestic Star I/Gary^	6/11/1996	37,928,308	35,727,717	33,784,227	31,362,693
Majestic Star II/Gary^	6/11/1996	<u>34,239,842</u>	<u>31,788,421</u>	<u>27,088,641</u>	<u>27,111,338</u>
Total		\$709,552,511	\$720,472,427	\$763,859,278	\$730,352,716

*First day of full-time operation

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

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.

Distributions prior to July 1, 2007*

- 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 Springs Historic Hotel Preservation and Maintenance Fund**
- 37.5% to the Property Tax Replacement Fund

Distributions beginning July 1, 2007*

- 9% to Orange County
- 5% to Orleans
- 5% to Paoli
- 16% divided equally between French Lick and West Baden Springs
- 8% to the Orange County Development Commission
- 19% to the West Baden Springs Historic Hotel Preservation and Maintenance Fund**
- 0.5% to the Orange County Convention and Visitors Bureau
- 37.5% to the Property Tax Replacement Fund until 2009, to the state General Fund beginning in 2009.

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

*P.L. 234-2007 repealed the Historic Hotel Preservation Commission, established the Orange County Development Commission, and changed revenue distributions.

**Once the balance in the fund exceeds \$20 M, this revenue must be distributed to the Property Tax Replacement Fund until 2009; to the state General Fund beginning in 2009

DISTRIBUTION:

	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Build Indiana Fund	113,910,995	92,305,031	94,748,685	80,428,881
Indiana Gaming Commission	2,346,776	2,446,687	2,519,789	3,824,922
Local Revenue Sharing	33,000,000	33,000,000	33,000,000	33,000,000
Property Tax Replacement Fund	\$470,778,003	\$497,582,078	\$530,565,683	\$502,469,482
West Baden Springs Historic Hotel Preservation & Maintenance Fund	N/A	N/A	4,832,938	4,573,738
East Chicago	13,549,654	13,549,654	13,549,654	13,549,654
Evansville	4,760,340	4,760,340	4,760,340	4,760,340
French Lick	N/A	N/A	644,392	1,925,784
Gary	12,269,626	12,269,626	12,269,626	12,269,626
Hammond	13,749,023	13,749,023	13,749,023	13,749,023
Harrison Co.	11,767,667	11,767,667	11,767,667	11,767,667
Historic Hotel Preservation Commission	N/A	N/A	644,392	N/A
Lawrenceburg	17,686,963	17,686,963	17,686,963	17,686,963
Michigan City	9,556,783	9,556,783	9,556,783	9,556,783
Orange County	N/A	N/A	1,288,784	2,166,507
Orange Co. Convention & Visitors' Bur	N/A	N/A	N/A	120,362
Orange Co. Development Commission	N/A	N/A	N/A	1,925,784
Orleans	N/A	N/A	N/A	1,203,615

	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Paoli	N/A	N/A	N/A	1,203,615
Rising Sun	6,595,316	6,595,316	6,595,316	6,595,316
Switzerland Co.	5,111,269	5,111,269	5,111,269	5,111,269
West Baden Springs	<u>N/A</u>	<u>N/A</u>	<u>644,392</u>	<u>1,925,784</u>
Total	\$715,082,415	\$720,380,436	\$763,935,696	\$729,815,116

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

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 2004	\$1,231,525
	FY 2005	\$1,239,618
	FY 2006	\$1,372,542
	FY 2007	\$1,428,735
	FY 2008	\$1,250,439

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after (1) the costs of charity gaming administration are subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is distributed quarterly to the Build Indiana Fund.

PARI-MUTUEL 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 2004	\$8,033
	FY 2005	\$3,782
	FY 2006	\$4,108
	FY 2007	\$3,503
	FY 2008	\$1,744

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

PARI-MUTUEL 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: Pari-mutuel 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 2004	\$581,940
	FY 2005	\$675,621
	FY 2006	\$704,102
	FY 2007	\$668,004
	FY 2008	\$644,189

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

PARI-MUTUEL 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: Pari-mutuel 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 2004	\$4,154,241
	FY 2005	\$4,515,166
	FY 2006	\$4,398,843
	FY 2007	\$4,188,334
	FY 2008	\$4,077,044

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.

SLOT MACHINE WAGERING TAX

IC 4-35-8 ACCT. NO. 2850-120310-40470;
2850-121020-40480

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

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

RATE: The taxpayer is subject to the graduated tax on AGR presented in the table below.

<u>Taxable AGR Increment</u> <u>Earned July 1 to June 30</u>	<u>Tax Rate on AGR</u> <u>Increment</u>
\$100 M and under	25%
Over \$100 M up to \$200 M	30%
Over \$200 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:

	<u>Hoosier Park</u>	<u>Indiana Downs</u>	<u>Total</u>
FY 2008	\$3,288,699	\$1,891,007	\$5,179,706

DISTRIBUTION: Property Tax Reduction Trust Fund until 2009; state General Fund beginning in 2009.

FY 2008* \$4,999,775

*The distribution total will not equal the sum of the revenue collections due to the timing of distribution.

COUNTY SLOT MACHINE WAGERING FEE

IC 4-35-8.5

ACCT. NO. 1000-120520-4210, 4200

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

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

RATE: 3% of AGR up to \$8 M annually.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	<u>Hoosier Park</u>	<u>Indiana Downs</u>	<u>Total</u>
FY 2008	\$5,439	-0-	\$5,439

DISTRIBUTION: Revenue from the fee is distributed to the county auditor of the county where the owner's racetrack is located. The revenue must be divided on a per capita basis between the county and cities and towns within the county.

SUPPLEMENTAL FEE ON SLOT MACHINE WAGERING

IC 4-35-8.9

ACCT. NO. 1000-120530-52000, 42100

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

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

RATE: 1% of AGR. (Note: The tax applies only to AGR received by the racetrack owner from July 1, 2007, to June 30, 2012.)

ADMINISTRATION: Indiana Gaming Commission

REVENUE:

	<u>Hoosier Park</u>	<u>Indiana Downs</u>	<u>Total</u>
FY 2008	\$1,813	-0-	\$1,813

DISTRIBUTION: Revenue from the fee is distributed in equal shares to: (1) riverboat casino owners who commenced gambling operations under an initial owner's license issued after June 30, 2006; and (2) riverboat casino operating agents who commenced gambling operations under the initial term of an operating agent contract that was entered into after June 30, 2006.

(NOTE: The French Lick Casino is the only riverboat casino that meets the requirements to receive revenue from the supplemental fee.)

TYPE II GAMBLING GAME EXCISE TAX

IC 4-36-9

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

TAX BASE: Sales of pull tabs, punchboards, and tip boards to alcoholic beverage license holders with an endorsement allowing on-premises sale of pull tabs, punchboards, and tip boards.

RATE: 10% of the price paid by all approved alcoholic beverage license holders for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

DISTRIBUTION: State General Fund

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>Net Income*</u>
FY 2004	\$199,324,629
FY 2005	\$189,040,997
FY 2006	\$218,079,523
FY 2007	\$215,980,665
FY 2008	\$217,067,000

DISTRIBUTION:

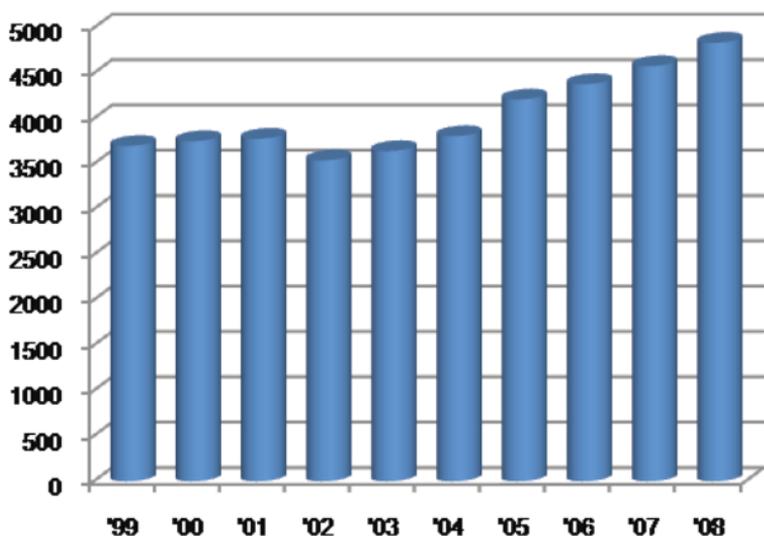
- (1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5M (\$30M annually).
- (2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5M (\$10M annually).
- (3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5M (\$20M annually).
- (4) Surplus revenue shall be deposited in the Build Indiana Fund.

*Net Income figures from FY 2004-2007 are from the Lottery Commission's annual audited financial statement. Net income for FY 2008 is an unaudited total.

Fund	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</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)	\$138,545,922	\$129,739,422	\$149,946,126	\$150,859,621	\$164,030,122

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.

**Revenue from Individual Income Taxes
Fiscal Years 1999-2008
(Millions of Dollars)**



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; 6-3.1

ACCT. NO. 1000-100900-40050

1000-100900-40060; 6070-109320-40060

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 (AGI) with additions of the amounts subtracted on federal returns for: (1) interest income; (2) net operating losses derived from sources outside of Indiana; (3) state income taxes; (4) recoveries of previously allowed deductions; (5) the ordinary income part of certain lump sum distributions that are "averaged" for federal income tax; (6) certain bonus depreciation allowances; (7) increased Section 179 property deduction limits; and (8) 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 until 2008; up to \$5,000 beginning in 2008.
- **Military income** up to \$2,000; all active-duty pay earned by Armed Forces Reserve and National Guard members.
- **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 until 2008, up to \$3,000 beginning in 2008.
- **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.**
- **Patent-derived income:** Up to \$5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

RATE: 3.4%

CREDITS:

- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investment made between 2007 and 2012 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC).
- **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. The total per taxpayer may not exceed \$3 M, but may be increased by the IEDC Board to \$5 M for biodiesel production. Total biodiesel production tax credits and ethanol production tax credits (see below) 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 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 (EIC) received by taxpayer until 2009; 9% of the federal EIC beginning in 2009.

- **Economic Development for Growing Economy:** incremental income tax withholdings of new or retained employees as approved by the IEDC Board.

- **Energy-Saving Appliances:** 20% of annual expenditures by individuals on small businesses on certain “energy star” products up to \$100 per taxpayer until 2009; 9% of the federal EIC beginning in 2009. Annual statewide credit maximum equals \$1 M. The credit is available only in 2009 and 2010.

- **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 at qualified Indiana facilities. The total allowable credit per taxpayer (1) may not exceed \$2 M if annual production of grain ethanol is between 40 M and 60 M gallons; (2) may not exceed \$3 M if annual production of grain ethanol is at least 60 M gallons; or (3) is not specified for production of cellu-

losic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed \$20 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.

- **Health Benefit Plans:** \$50 per employee obtaining health coverage under a qualified plan first offered by an employer after 2006. Credit is available in the first two years the plan is offered. Maximum annual credit amount per employer equals \$2,500.

- **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.
- **Media Production Expenditures:** 15% of qualified expenditures if expenditure total is less than \$6M; up to 15% of qualified expenditures as determined by the IEDC if expenditure total is \$6M or more. Tax credits may not exceed \$5M in a fiscal year. Tax credit expires December 31, 2011.
- **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.

- **Small Business Wellness Programs:** 50% of annual cost incurred by an employer of 2 to 100 employees to provide a qualified employee wellness program.

- **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 2012. 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 2004	\$3,807,860,871
	FY 2005	\$4,213,210,178
	FY 2006*	\$4,381,548,149
	FY 2007**	\$4,615,604,251
	FY 2008	\$4,837,522,801

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

**Corrected total from total reported in FY 2007 Handbook.

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

INDIVIDUAL INCOME TAX
TAX YEAR 2006 STATISTICS*
STATEWIDE TOTALS

	Grand Total	
	<u>Returns</u>	<u>Amount (\$)</u>
Total Indiana Income	2,641,466	134,948,387,366
Tax Add-back	12,218	29,001,960
Domestic Production Activities Deduction Addback**	13,363	80,674,479
Fed. Bonus Deprec/Sec. 179 Addback***	83,678	(45,086,380)
Homeowner's Prop Tax Deduction-Total^	1,397,779	1,757,269,444
Homeowner's Prop Tax Ded-Pay 2006	1,395,688	1,745,140,181
Homeowner's Prop Tax Ded-Pay 2002^	4,797	3,961,261
Homeowner's Prop Tax Ded-Pay 2003^^	7,606	8,066,511
Renter's Deduction	652,187	1,505,267,133
Social Security Deduction	283,039	2,827,557,980
Railroad Retirement Deduction	8,720	101,225,100
Military Service Deduction	38,440	76,237,020
Civil Service Annuity Deduction	3,768	6,480,361
Total Indiana Deductions	2,149,079	7,584,209,228
Indiana AGI	3,036,828	137,851,313,847
Federal Exemptions	3,029,534	6,384,944,284
Dependent Child Exemption	961,952	2,616,170,500
Over 65 and/or Blind Exemption	482,276	669,224,221
Low Income Elderly Exemption	324,776	216,660,000
Total Exemptions	2,740,757	9,185,178,234
Indiana Taxable Income	3,036,588	129,680,645,416
County Tax Due	2,531,102	1,206,889,659
Sales Tax Due	25,658	1,273,195
Advance Earned Income Tax Credit	190	23,211
Estimated Penalty	149,850	12,710,565
2006 Estimate Paid	328,318	962,054,126
College Credit	94,871	9,087,221
Elderly Credit	106,130	6,189,580
Earned Income Tax Credit	440,510	50,380,593
Lake Co. Residential Property Tax Credit	26,986	7,854,193
Taxes Paid to Other States	108,094	148,858,144
Taxes Paid to Localities in Other States	49,393	16,819,362
Schedule 2 Credits	241,971	188,841,744
Total Credits	2,910,270	5,757,748,853
Total Amount Owed	893,284	504,406,579
Amount Overpaid	2,087,107	617,804,198
Non-Game Fund	26,963	372,398
Net Refunds Due	2,097,140	514,790,101

*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.

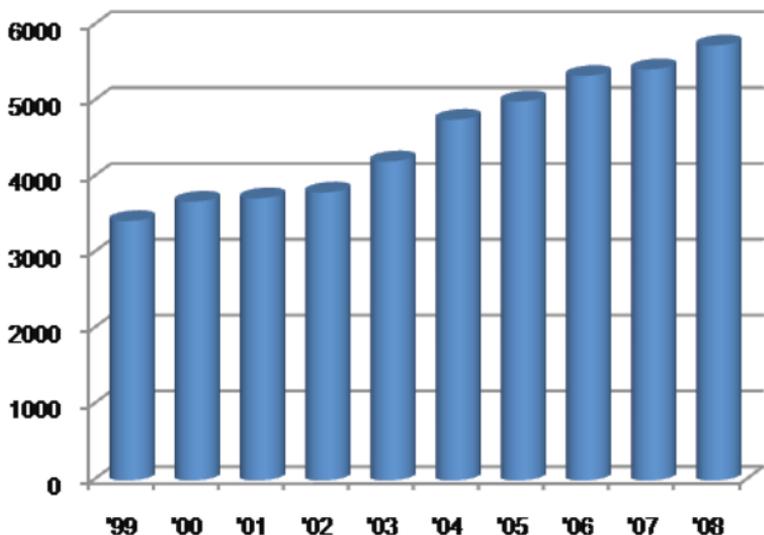
**Addback for the federal deduction for domestic production activities not recognized by Indiana. Recalculated prior year totals for the federal domestic production activities deduction addback are available upon request.

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

^Temporary deduction allowed for 2001 Pay 2002 Property Tax paid in 2005.

^^Temporary deduction allowed for 2002 Pay 2003 Property Tax paid in 2005.

**Revenue from Sales Taxes
Fiscal Years 1999-2008
(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;

6070-109320-40200; 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: 7% of the sales price, as passed in P.L. 146-2008, effective April 1, 2008.

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

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 two times a month. Retail merchants are allowed to retain a collection allowance if remittance is timely. The allowance is computed as a percentage of the merchant's total sales tax liability. The rates are as follows:

- (1) 0.73% if the merchant's sales tax liability accrued during the fiscal year does not exceed \$60,000;
- (2) 0.53% if the merchant's accrued liability is between \$60,000 and \$600,000; and
- (3) 0.26% with accrued liability above \$600,000.

For FY 2004 through FY 2007 below, the collection allowance rate was 0.83% for all retail merchants who remitted timely. For part of FY 2008, the collection allowance rate was adjusted to a graduated rate scale as follows:

- (1) 0.83% if the merchant's sales tax liability accrued during the fiscal year does not exceed \$60,000;
- (2) 0.6% if the merchant's accrued liability is between \$60,000 and \$600,000; and
- (3) 0.3% with accrued liability above \$600,000.

The adjustment to the current rates was passed in P.L. 146-2008,

effective April 1, 2008.

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, qualified media productions*; 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 nonresidents; sales of Type II gambling games authorized by IC 4-36***.

*P.L. 235-2007 (veto override) expanded the exemption to include media productions other than just motion pictures. This exemption expires December 31, 2011, as amended in P.L. 131-2008.

**P.L. 32-2007, effective June 30, 2007, extended the exemption for low-income home energy assistance until July 1, 2009.

***As added by P.L. 95-2008, effective July 1, 2008.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

	<u>GF</u>	<u>PTRF</u>	<u>PMTF</u>
FY 2004	\$2,315,900,065	\$2,404,866,037	\$30,398,970
FY 2005	\$2,443,611,627	\$2,516,766,340	\$31,962,910
FY 2006*	\$2,609,834,683	\$2,683,581,356	\$34,081,483
FY 2007	\$2,630,976,994	\$2,748,101,418	\$34,909,802
FY 2008**	\$3,328,707,091	\$2,357,269,254***	\$43,056,139

	<u>IRSF</u>	<u>CRSF</u>	<u>Total</u>
FY 2004	\$1,579,502	\$6,700,752	\$4,759,445,326
FY 2005	\$1,661,065	\$7,046,941	\$5,001,048,883
FY 2006*	\$1,770,723	\$7,514,028	\$5,336,782,273
FY 2007	\$1,813,747	\$7,694,684	\$5,423,496,645
FY 2008**	\$1,867,114	\$7,930,782	\$5,738,830,380

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

**Includes collections of the 6% and 7% rate.

***The balance of the PTRF declined due to the change in the distribution formula in P.L. 146-2008, effective May 1, 2008.

DISTRIBUTION*:

- 99.178% to the State General Fund
- 0.67% to the Public Mass Transportation Fund
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

*Please note that the distribution was amended by P.L. 146-2008, effective May 1, 2008. The previous distribution was in effect since July 1, 2007, as amended by P.L. 234-2007. That distribution was as follows:

- 49.067% to the State General Fund
- 50% to the Property Tax Replacement Fund
- 0.76% to the Public Mass Transportation Fund
- 0.033% to the Industrial Rail Service Fund
- 0.14% 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.

**Oct. 2008 – Sept. 2009 Local Option Income Tax (LOIT)
Adopted Taxes and Total Rates***

County	CAGIT	COIT	CEDIT	LOIT Adop- tion**	Oct 2008- Sep 2009 Total Tax Rate
Adams		X	X		1.12%
Allen		X	X		1.00%
Bartholomew	X				1.00%
Benton	X		X	2	2.29%
Blackford	X		X		1.36%
Boone		X			1.00%
Brown	X		X	1,2,3	2.20%
Carroll	X		X		1.10%
Cass	X		X		1.50%
Clark	X		X		1.50%
Clay	X				1.25%
Clinton	X		X		1.50%
Crawford	X		X		1.00%
Daviess	X		X		1.75%
Dearborn		X			0.60%
Decatur	X		X		1.33%
DeKalb	X		X		1.50%
Delaware		X	X		1.05%
Dubois		X	X		1.00%
Elkhart	X		X		1.50%
Fayette		X	X	2	2.37%
Floyd	X		X		1.15%
Fountain	X		X		1.10%
Franklin	X		X		1.25%
Fulton	X		X		1.43%
Gibson			X		0.50%
Grant		X	X		1.25%
Greene		X			1.00%
Hamilton		X			1.00%
Hancock	X		X		1.15%
Harrison	X		X		1.00%
Hendricks	X		X		1.40%
Henry		X	X		1.25%
Howard		X	X	2	1.60%
Huntington	X		X		1.25%
Jackson	X		X		1.60%
Jasper	X		X	1,2,3	3.05%
Jay	X		X	1,2,3	2.45%
Jefferson			X		0.35%
Jennings	X		X		1.25%
Johnson	X				1.00%

County	CAGIT	COIT	CEDIT	LOIT Adop- tion**	Oct 2008- Sep 2009 Total Tax Rate
Knox		X	X		1.10%
Kosciusko		X	X		1.00%
LaGrange	X		X		1.40%
LaPorte	X		X		0.95%
Lawrence	X				1.00%
Madison		X	X		1.25%
Marion		X		1,3	1.65%
Marshall	X				1.25%
Martin		X	X		1.00%
Miami		X	X	2,3	2.54%
Monroe		X			1.04%
Montgomery		X	X	2	2.10%
Morgan	X		X	1,2,3	2.72%
Newton	X				1.00%
Noble	X		X		1.50%
Ohio	X				1.00%
Orange	X		X		1.25%
Owen	X		X		1.30%
Parke	X		X	1,2,3	2.55%
Perry		X	X		1.06%
Pike			X		0.40%
Porter			X		0.50%
Posey		X			0.30%
Pulaski	X		X	1,2	3.13%
Putnam	X		X		1.50%
Randolph	X		X		1.50%
Ripley	X		X		1.38%
Rush	X		X		1.50%
Scott		X	X		1.41%
Shelby	X		X		1.25%
Spencer		X	X		0.80%
St. Joseph		X	X		0.80%
Starke	X		X		1.06%
Steuben	X		X		1.29%
Sullivan			X		0.30%
Switzerland		X			1.00%
Tippecanoe		X	X		1.10%
Tipton	X		X		1.33%
Union	X		X		1.50%
Vanderburgh		X			1.00%
Vermillion			X		0.10%
Vigo	X		X		1.25%
Wabash	X		X	1,2	2.90%

County	CAGIT	COIT	CEDIT	LOIT Adop- tion**	Oct 2008- Sep 2009 Total Tax Rate
Warren	X		X	1,2,3	2.12%
Warrick			X		0.50%
Washington	X		X		1.50%
Wayne	X		X		1.50%
Wells	X		X	1,2,3	2.10%
White	X		X		1.32%
Whitley	X		X		1.23%

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

**1 = LOIT to Freeze Property Tax Levy, 2 = LOIT for Property Tax Relief, 3 = LOIT for Public Safety

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 Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled and a 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 County must set their CAGIT rate at a level equal to the maintenance cost of the new jail. Wayne County may increase their CAGIT rate by 0.15%, 0.20%, or 0.25% to finance jail and parking facilities, including demolition projects and land acquisition. Parke County may impose an additional CAGIT rate of not more than 0.25% to: (1) fund the costs (including pre-trial) of a capital trial that has been moved to another county for trial, and (2) to repay money borrowed for that purpose.

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

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of CAGIT revenue to be distributed to a county during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines was reported and actually received from the county in the tax 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 year in which the determination is made. This amount, with refunds accounted for, is as reported and processed by the Department of State Revenue and the amount is certified to the county auditor.

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.

Before October 2 each year, the Department of State Revenue must determine, with State Budget Agency recommendation, if a sufficient balance exists in the county account in excess of the amount necessary for certified distributions to the county in the ensuing year. Any excess balance is paid 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, Elkhart, Jasper, and Parke) use a portion of the certified distribution for costs of constructing or operating jails or juvenile detention or justice centers. The revenue for these purposes is 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 in effect on August 1 of the calendar year that precedes the year in which the certified distribution will be received by 2 years. 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%

In the case of a county, the following amounts are added to the county levy base in calculating certified shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CAGIT or COIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund.

The following changes affect the CAGIT distribution base:

- (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) in equal shares in May and in November. There is a special quarterly allocation schedule for Porter County the first 18 months

after a tax goes into effect. 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	Oct 2008 - Sep 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
Bartholomew	1.000%	\$16,506,474	\$17,781,496
Benton	1.000%	\$1,422,706	\$1,620,399
Blackford	1.000%	\$1,829,684	\$2,018,675
Brown	1.000%	\$2,800,233	\$3,190,999
Carroll	1.000%	\$3,387,724	\$3,643,163
Cass	1.000%	\$6,149,529	\$6,401,858
Clark	1.000%	\$18,489,610	\$19,920,369
Clay	1.000%	\$4,956,277	\$5,232,898
Clinton	1.000%	\$5,115,990	\$5,513,278
Crawford	0.750%	\$987,609	\$1,055,557
Daviess	1.250%	\$5,349,786	\$6,046,610
Decatur	1.000%	\$4,404,680	\$4,597,043
DeKalb	1.000%	\$7,429,272	\$7,752,870
Elkhart	1.000%	\$45,329,563	\$47,717,894
Floyd	0.750%	\$12,339,179	\$13,408,846
Fountain	1.000%	\$2,760,438	\$2,888,604
Franklin	1.000%	\$4,278,074	\$4,694,031
Fulton	1.000%	\$3,168,544	\$3,459,577
Hancock	1.000%	\$15,541,412	\$16,537,838
Harrison	0.750%	\$5,108,516	\$5,602,079
Hendricks	1.000%	\$31,178,042	\$33,510,850
Huntington	1.000%	\$6,358,380	\$6,578,712
Jackson	1.100%	\$7,918,596	\$8,395,499
Jasper	1.000%	\$7,030,960	\$7,753,840
Jay	1.000%	\$2,882,794	\$2,975,697
Jennings	1.000%	\$3,920,446	\$4,093,565
Johnson	1.000%	\$30,556,259	\$32,599,123
LaGrange	1.000%	\$5,568,019	\$5,713,530

CAGIT County	Oct 2008 - Sep 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
LaPorte	0.500%	\$9,386,004	\$10,123,316
Lawrence	1.000%	\$7,216,657	\$7,619,179
Marshall	1.250%	\$9,902,780	\$10,816,460
Morgan	1.000%	\$13,378,935	\$14,614,771
Newton	1.000%	\$2,383,356	\$2,583,273
Noble	1.000%	\$7,126,788	\$7,853,890
Ohio	1.000%	\$1,015,727	\$1,104,831
Orange	1.000%	\$2,684,392	\$3,038,009
Owen	1.000%	\$2,991,990	\$3,273,052
Parke	1.000%	\$2,347,738	\$3,048,549
Pulaski	1.300%	\$2,872,362	\$3,186,114
Putnam	1.000%	\$5,558,457	\$6,004,260
Randolph	1.000%	\$3,639,429	\$3,866,063
Ripley	1.000%	\$4,936,521	\$5,292,641
Rush	1.000%	\$2,221,396	\$2,221,396
Shelby	1.000%	\$7,843,832	\$8,267,037
Starke	0.500%	\$1,497,443	\$1,649,362
Steuben	1.000%	\$5,373,168	\$6,078,670
Tipton	1.000%	\$3,149,464	\$3,294,324
Union	1.250%	\$1,334,977	\$1,441,970
Vigo	0.750%	\$12,782,941	\$13,616,129
Wabash	1.000%	\$5,666,144	\$5,893,766
Warren	1.000%	\$1,498,079	\$1,615,470
Washington	1.000%	\$3,736,502	\$4,005,422
Wayne	1.250%	\$12,947,675	\$14,180,206
Wells	1.000%	\$4,952,965	\$5,539,804
White	1.000%	\$4,287,364	\$4,300,052
Whitley	1.000%	<u>\$6,849,986</u>	<u>\$6,596,160</u>
Total		\$412,351,864	\$441,829,078

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

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 Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual 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. 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. Howard County and Scott County may not exceed a combined CEDIT/COIT rate of 1.25%. Jasper County may not exceed a combined CEDIT/COIT rate of 1.5%. Monroe County may not exceed a combined CEDIT/COIT rate of 1.25% if an ordinance is adopted under IC 6-3.5-6-33.

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 a county during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines was reported and actually received from the county in the tax 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 year in which the determination is made. This amount, less refunds, is as reported and processed by the Department of State Revenue and the amount is certified to the county auditor and the Department of Local Government Finance by September 1 each 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.

Before October 2 each year, the Department of State Revenue must determine, with State Budget Agency recommendation, if a sufficient balance exists in the county account in excess of the amount necessary for certified distributions to the county in the ensuing year. Any excess balance is paid 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.

In the case of a county, the following amounts are used in calculating distributive shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CEDIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund.

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, for a regional venture capital fund, or any other lawful purpose under which any other fund may be used.

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 first \$3.5 M in raised by the rate increase must be paid to the Northwest Indiana Regional Development Authority. Currently, Porter County uses part of its CEDIT revenue for this transfer.

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	Oct 2008- Sep 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
Adams	0.524%	\$2,884,207	\$3,179,152
Allen	0.400%	28,968,639	30,556,668
Benton	0.290%	414,201	475,540
Blackford	0.360%	707,646	726,427
Brown	0.250%	699,266	799,516
Carroll	0.100%	338,860	364,827
Cass	0.500%	3,080,666	3,203,681
Clark	0.500%	9,365,195	10,106,999
Clinton	0.500%	2,550,251	2,757,453
Crawford	0.250%	331,215	354,795
Daviess	0.500%	2,136,935	2,419,770
Decatur	0.330%	1,453,368	1,519,283
DeKalb	0.500%	3,745,537	3,919,563
Delaware	0.450%	8,049,808	8,519,765
Dubois	0.400%	3,878,424	4,046,548
Elkhart	0.250%	9,416,744	9,912,494
Fayette	0.370%	1,285,705	1,348,155
Floyd	0.400%	6,629,474	7,205,791
Fountain	0.100%	279,612	292,568
Franklin	0.250%	1,072,524	1,177,037
Fulton	0.430%	1,361,186	1,487,928
Gibson	0.500%	3,258,715	3,380,074
Grant	0.250%	2,551,475	2,642,997

CEDIT County	Oct 2008- Sep 2009 Rate	CY 2008 Cert. Distritution	CY 2009 Cert. Distribution
Hancock	0.150%	2,331,461	2,481,191
Harrison	0.250%	1,709,869	1,874,065
Hendricks	0.400%	12,456,088	13,397,600
Henry	0.250%	1,900,815	2,023,864
Howard	0.200%	3,205,697	3,463,187
Huntington	0.250%	1,603,677	1,647,112
Jackson	0.500%	3,580,932	3,809,160
Jasper	0.250%	1,412,869	1,573,592
Jay	0.500%	1,438,556	1,495,834
Jefferson	0.350%	1,936,498	1,977,977
Jennings	0.250%	980,893	1,024,509
Knox	0.500%	3,090,400	3,255,881
Kosciusko	0.300%	4,813,079	6,127,733
LaGrange	0.400%	2,268,625	2,335,980
LaPorte	0.450%	8,547,588	9,216,438
Madison	0.250%	5,225,082	5,541,300
Martin	0.200%	322,362	337,560
Miami	0.440%	2,375,924	2,478,425
Montgomery	0.100%	691,695	662,406
Morgan	0.270%	3,595,027	3,940,636
Noble	0.500%	3,670,965	3,929,502
Orange	0.250%	672,537	759,950
Owen	0.300%	897,102	981,808
Parke	0.500%	1,173,470	1,234,606
Perry	0.560%	1,690,868	1,698,107
Pike	0.400%	868,402	911,958
Porter	0.500%	19,549,230	23,676,499
Pulaski	0.430%	951,221	1,056,158
Putnam	0.500%	2,775,732	2,991,052
Randolph	0.500%	1,849,053	1,961,632
Ripley	0.380%	1,880,922	2,021,547
Rush	0.500%	1,391,555	1,482,959
Scott	0.160%	527,172	550,663

CEDIT County	Oct 2008- Sep 2009 Rate	CY 2008 Cert. Distritution	CY 2009 Cert. Distribution
Shelby	0.250%	1,964,032	2,069,555
Spencer	0.500%	1,848,838	1,932,741
St. Joseph	0.200%	11,136,493	11,938,605
Starke	0.560%	1,706,127	1,846,506
Steuben	0.290%	1,728,255	1,804,704
Sullivan	0.300%	898,662	946,439
Tippecanoe	0.500%	14,235,813	15,147,388
Tipton	0.330%	1,039,572	1,087,337
Union	0.250%	267,860	289,519
Vermillion	0.100%	291,148	304,041
Vigo	0.500%	8,976,449	9,323,654
Wabash	0.500%	2,834,060	2,948,280
Warren	0.320%	487,643	524,514
Warrick	0.500%	7,041,357	7,684,655
Washington	0.500%	1,867,875	2,004,382
Wayne	0.250%	2,677,478	2,882,676
Wells	0.450%	2,230,224	2,495,186
White	0.320%	1,372,613	1,379,049
Whitley	0.233%	<u>1,595,767</u>	<u>1,537,635</u>
Total		\$260,045,283	\$280,464,791

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

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 Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: A portion of the federal credit for elderly and totally disabled and a 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. The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

RATE EXCEPTIONS: Monroe County may impose an additional COIT tax rate of not more than 0.25% to fund a juvenile detention center; provides that the additional COIT tax rate of 0.25% for jail construction allowed in Howard County be adopted in increments of one hundredth percent.

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

ADMINISTRATION: Income Tax Division, Department of State Revenue.

CERTIFIED DISTRIBUTION: The amount of COIT revenue to be distributed to a county during an ensuing calendar year equals the amount of revenue the Department of State Revenue, based on State Budget Agency recommendation, determines was reported and actually received from the county in the tax 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 year in which the determination is made. This amount, with refunds accounted for, is as reported and processed by the Department of State Revenue and the amount is certified to the county auditor and the Department of Local Government Finance by September 1 each 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.

Before October 2 each year, the Department of State Revenue must determine, with State Budget Agency recommendation, if a sufficient balance exists in the county account in excess of the amount necessary for certified distributions to the county in the ensuing year. Any excess balance is paid 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.

Except for Marion County, 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. 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.

In the case of a county, the following amounts are used in calculating distributive shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CAGIT or COIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund. In Marion County, \$35 M is added to the amounts described in (2) above.

The following changes affect the COIT distribution base:

(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***

County	Oct 2008- Sep 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
Adams	0.600%	\$3,046,754	\$3,446,242
Allen	0.600%	43,245,968	45,650,502
Boone	1.000%	18,462,710	19,325,707
Dearborn	0.600%	5,910,945	6,486,922
Delaware	0.600%	10,652,795	11,379,211
Dubois	0.600%	5,808,034	6,059,540
Fayette	1.000%	3,465,406	3,465,406
Grant	1.000%	9,323,437	9,466,679
Greene	1.000%	4,704,355	4,984,843
Hamilton	1.000%	91,074,585	101,148,480
Henry	1.000%	7,603,259	7,987,187
Howard	0.900%	14,471,302	15,541,632
Knox	0.600%	3,516,787	3,741,150
Kosciusko	0.700%	11,204,307	14,267,317
Madison	1.000%	20,819,660	21,472,606
Marion	1.000%	179,742,258	187,652,100
Martin	0.800%	1,279,234	1,347,161
Miami	0.850%	4,392,944	4,773,002
Monroe	1.040%	23,221,104	25,293,403
Montgomery	1.000%	6,880,841	6,624,061
Perry	0.500%	1,478,425	1,491,595
Posey	0.300%	1,663,290	1,751,433
Scott	1.250%	4,118,473	4,294,755
Spencer	0.300%	1,097,909	1,143,393
St. Joseph	0.600%	32,574,042	34,801,729
Switzerland	1.000%	1,336,020	1,458,519
Tippecanoe	0.600%	17,018,579	18,106,476
Vanderburgh	1.000%	<u>34,750,083</u>	<u>36,206,236</u>
Total		\$562,863,506	\$599,367,285

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

LOIT TO FREEZE PROPERTY TAX LEVY

IC 6-3.5-1.1; 6-3.5-6

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 a county tax.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: Same as CAGIT or COIT.

TAX BASE: Indiana Individual Adjusted Gross Income

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

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

RESIDENT RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. Either entity may adopt the tax in a county that has neither CAGIT nor COIT. However, in Lake County the county council is the adopting authority. The rate of the LOIT to Freeze Property Tax Levy may not exceed 1%. The first year the tax rate is imposed, the tax rate shall be set for each of the following two years. In the initial adoption year, the rate is doubled. However, the Marion County rate in the initial year would be set at 1.5 times the rate needed to replace levies. The rate may not be reduced or rescinded, but the rate may be increased each year to replace the property tax levy growth that would otherwise occur. If a county imposes a LOIT to Freeze Property Tax Levy, it must impose a LOIT tax rate that will generate the civil unit operating levy growth amount. The rate is determined by the Department of Local Government Finance by June 30, each year.

NONRESIDENT RATE FOR CAGIT COUNTIES: If a county has previously adopted a CAGIT rate, the nonresident taxpayer rate remains at 0.25%. However, if a county has not previously adopted a CAGIT rate, the rate imposed to nonresident taxpayers is 0.25%.

NONRESIDENT RATE FOR COIT COUNTIES: If a county adopts a COIT rate to freeze the property tax levy, the rate imposed to nonresident taxpayers is 1/4 of the additional rate.

PROCEDURE: Adopting counties must adopt an ordinance to impose a LOIT rate by July 31 of the year before the levy freeze, except in 2007 and 2008 when the adoption deadline is December 31. The LOIT rate is imposed from October 1 of the adoption year through September 30 of the following year. The tax rate remains in effect until the adopting authority increases the rate. LOIT to Freeze Property Tax Levy is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax. Operating levies are frozen in a year in which the LOIT replaces levy growth.

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

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: The levy replacement revenue is distributed by the county treasurer to the applicable civil taxing units. LOIT proceeds that exceed the levy replacement amount are to be deposited into the respective county's stabilization fund. Money in the fund may be distributed to the taxing units in the county in a year when the certified LOIT distributions are less than calculated levy growth for the year.

ALLOCATION PROCEDURE FOR CAGIT: One-half of each adopting county's certified distribution for a calendar year shall be distributed from its account to the appropriate county treasurer on May 1 and the other one-half on November 1 of that calendar year.

ALLOCATION PROCEDURE FOR COIT: 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.

**Local Option Income Tax to Freeze Property Tax Levy
Certified Distributions and Rates***

County	Oct 2008- Sep 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
Brown	0.200%	\$569,344	\$638,200
Jasper	0.300%	1,687,430	1,860,922
Jay	0.400%	1,153,118	1,190,279
Marion	0.300%	35,948,452	56,295,630
Morgan	0.200%	2,675,787	2,922,954
Parke	0.300%	N/A	731,652
Pulaski	0.400%	883,804	980,343
Wabash	0.400%	N/A	2,357,507
Warren	0.300%	449,424	484,641
Wells	0.400%	<u>N/A</u>	<u>2,215,922</u>
Total		\$43,367,358	\$69,678,048

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

LOIT FOR PROPERTY TAX RELIEF

IC 6-3.5-1.1; 6-3.5-6

TAXPAYER: Same as LOIT to Freeze Property Tax Levy.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: Same as CAGIT or COIT.

TAX BASE: Indiana Individual Adjusted Gross Income

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: Same as LOIT to Freeze Property Tax Levy.

RESIDENT RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. Either entity may adopt the tax in a county that has neither CAGIT nor

COIT. However, in Lake County the county council is the adopting authority. A county may impose a CAGIT or COIT tax rate of not more than 1%. Lake County's annual increase in the maximum permissible levy for civil taxing unit operating funds will be reduced to zero if the county does not implement the LOIT for tax relief at a rate of 1%.

NONRESIDENT RATE FOR CAGIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

NONRESIDENT RATE FOR COIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

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

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: Revenue derived from the imposition of the LOIT for Property Tax Relief may be used to provide (1) property tax relief to all taxpayers; or (2) property tax relief to all qualified residential taxpayers (qualified residential property includes apartment complexes, homesteads, and residential rental property); or (3) homestead credits to all homesteaders; or (4) any combination of these. Lake County may adopt one of three alternative distribution methods: (1) revenue is used to proportionately reduce levies imposed; (2) revenue collected within a local unit is used to provide a uniform property tax credit in that unit; or (3) 60% of the revenue is used as described in (2) above and the remainder distributed to the county, townships, and municipalities on a per capita basis to reduce the units' levies.

ALLOCATION PROCEDURE FOR CAGIT: Same as LOIT to Freeze Property Tax Levy.

ALLOCATION PROCEDURE FOR COIT: Same as LOIT to Freeze Property Tax Levy.

**Local Option Income Tax for Property Tax Relief
Certified Distributions and Rates***

County	Oct 2008- Sep 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
Benton	1.000%	\$1,422,706	\$1,620,399
Brown	0.500%	1,423,360	1,595,500
Fayette	1.000%	N/A	3,632,728
Howard	0.500%	N/A	8,634,240
Jasper	1.000%	5,624,768	6,203,072
Jay	0.500%	1,441,397	1,487,849
Miami	1.000%	N/A	5,615,296
Montgomery	1.000%	691,695	6,624,061
Morgan	1.000%	13,378,935	14,614,771
Parke	0.250%	N/A	609,710
Pulaski	1.000%	2,209,509	2,450,857
Wabash	1.000%	N/A	5,893,766
Warren	0.250%	374,520	403,868
Wells	0.200%	<u>N/A</u>	<u>1,107,961</u>
Total		\$26,566,889	\$60,494,078

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

LOIT FOR PUBLIC SAFETY

IC 6-3.5-1.1; 6-3.5-6

TAXPAYER: Same as LOIT to Freeze Property Tax Levy.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION: Same as CAGIT or COIT.

TAX BASE: Indiana Adjusted Gross Income

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

CREDITS: Same as LOIT to Freeze Property Tax Levy.

RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. However, in Lake County the county council is the adopting authority. A county may impose a CAGIT or COIT tax rate to fund police or fire protection, emergency medical services, corrections, pension payments, or other public safety functions. In a county other than Marion County, the maximum rate is 0.25%. The county must impose either LOIT to Freeze Property Tax Levy of at least 0.25%, LOIT for Property Tax Relief of at least 0.25%, or impose both taxes with a combined rate of at least 0.25%. In Marion County, the maximum rate is 0.5% and the county must impose the LOIT for Property Tax Freeze.

NONRESIDENT RATE FOR CAGIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

NONRESIDENT RATE FOR COIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

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

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: Revenue is distributed by the county auditor to the county unit and to each municipality in the county, based on the unit's portion of total property taxes collected by the county unit plus each municipality.

ALLOCATION PROCEDURE FOR CAGIT: Same as LOIT to Freeze Property Tax Levy.

ALLOCATION PROCEDURE FOR COIT: Same as LOIT to Freeze Property Tax Levy.

**Local Option Income Tax for Public Safety
Certified Distributions and Rates***

County	Oct. 2008- Sept. 2009 Rate	CY 2008 Cert. Distribution	CY 2009 Cert. Distribution
Brown	0.250%	\$711,680	\$797,750
Jasper	0.250%	1,406,192	1,550,768
Jay	0.050%	144,140	148,785
Marion	0.350%	80,884,016	65,678,235
Miami	0.250%	N/A	1,403,824
Morgan	0.250%	3,344,734	3,653,693
Parke	0.250%	N/A	609,710
Warren	0.250%	374,520	403,868
Wells	0.050%	<u>N/A</u>	<u>276,990</u>
Total		\$86,865,281	\$74,523,622

*Based on CY 2009 Advisory Distribution Amounts and LOIT Tax Rates published by the State Budget Agency on August 18, 2008.

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. As of 1/1/2004, this includes food or beverages sold in a heated state or heated by seller. The tax also includes two or more food ingredients 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. An alternative 1% is allowed for units adopting under IC 6-9-35 for a combined rate of 2%.

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:

	Code	Rate	Purpose	FY 2008
Unit	Cite			Revenue
Allen County	6-9-33	1%	Supplemental Coliseum Improvement Fund	\$5,489,713
Boone County	6-9-35	1%	50% MCCIB, 50% county retains	567,952
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	308,918
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	157,970
Delaware County	6-9-21	1%	Civic Center	1,820,704
Hamilton County	6-9-35	1%	50% MCCIB, 50% county retains	4,057,111
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,367,871
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	897,022
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	344,776
Hancock County	6-9-35	1%	50% MCCIB, 50% county retains	685,950
Hendricks County	6-9-35	1%	50% MCCIB, 50% county retains	2,304,757
Avon	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	790,537
Brownsburg	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	411,623
Plainfield	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	800,630
Henry County	6-9-25	1%	Economic Development and Tourism (Expires 2016)	454,210
Johnson County	6-9-35	1%	50% MCCIB, 50% county retains	2,137,318
Madison County	6-9-26	1%	Madison Co. and Anderson economic devel, juvenile detention center	1,599,545
Marion County	6-9-12	1%	Capital Improvements	18,421,429
Marion County	6-9-35	1%	Stadium & Convention Center Improvements	18,421,429
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall, Police, Fire, Sewer, & Water Drainage Facil.	304,466
Mooreville, Morgan Co.	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	372,475

Nashville, Brown County	6-9-24	1%	Public Parking and Restrooms	130,453
Shelby County	6-9-35	1%	50% MCCIB, 50% county retains	481,530
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	96,284
Vanderburgh County	6-9-20	1%	Airport Terminal/Auditorium improvements/reno., conv. center, & parking	3,688,296
TOTAL				\$66,112,969

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

Doughnut counties that have adopted the food and beverage tax under IC 6-9-35, have 50% of their revenue collections transferred to the 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 those counties.

The remaining 50% of collections are retained by a doughnut county to assist with the county's budget, reduce the county's property tax levy, or be used for any legal or corporate purpose. These purposes may include issuing of bonds, entering of leases, or payment of other financial obligations. 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.

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 increased 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 2008			
County	Code Cite	Rate	Eff. Date	Use	Collections
1 Allen -- 1,2	6-9-9-3	0.06	01/01/72	Capital Improvement Fund	\$4,070,201
2 Bartholomew	6-9-18-3	0.05	03/01/89	Convention, Visitor, and Tourism Promotion Fund	964,927
3 Boone	6-9-18-3	0.05	11/01/93	Convention, Visitor, and Tourism Promotion Fund	213,579
4 Brown	6-9-14-6	0.05	01/01/84	Convention, Visitor, and Tourism Promotion Fund	592,622
5 Cass	6-9-18-3	0.035	02/01/04	Convention, Visitor, and Tourism Promotion Fund	76,197
6 Clark -- 1	6-9-3-4	0.04	08/01/84	75% Conv./Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	880,442
7 Clinton	6-9-18-3	0.04	05/09/06	Convention, Visitor, and Tourism Promotion Fund	68,710
8 Crawford	6-9-18-3	0.05	07/01/94	Convention, Visitor, and Tourism Promotion Fund	73,887
9 Daviess	6-9-18-3	0.05	07/01/88	Convention, Visitor, and Tourism Promotion Fund	173,065
10 Dearborn	6-9-18-3	0.05	4/18/95	Convention, Visitor, and Tourism Promotion Fund	443,386
11 Decatur	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	210,249
12 DeKalb	6-9-18-3	0.05	07/01/99	Convention, Recreation, and Visitor Promotion Fund	309,024
13 Delaware	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	449,380
14 Dubois	6-9-18-3	0.05	01/01/92	Convention, Visitor, and Tourism Promotion Fund	362,299
15 Elkhart	6-9-19-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	1,295,086
16 Fayette	6-9-16-3	0.05	11/12/02	Convention, Visitor, and Tourism Promotion Fund	40,567
17 Floyd -- 1	6-9-3-4	0.04	11/12/02	75% Conv./Exhib. Cent. Fund; 25% Cap. Dev. Tour. Fund	216,742
18 Franklin	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	102,231
19 Fulton	6-9-18-3	0.03	05/23/00	Convention, Visitor, and Tourism Promotion Fund	38,681
20 Gibson	6-9-18-3	0.05	07/01/97	Convention, Visitor, and Tourism Promotion Fund	209,671

County	Code Cite	Rate	Eff. Date	Use	Collections
21 Grant	6-9-18-3	0.05	07/01/83	Convention, Visitor, and Tourism Promotion Fund	320,700
22 Hamilton	6-9-18-3	0.05	07/01/89	Convention, Visitor, and Tourism Promotion Fund	2,415,712
23 Hancock	6-9-18-3	0.04	01/1/02	Convention, Visitor, and Tourism Promotion Fund	203,434
24 Harrison -- 1	6-9-18-3	0.04	12/01/86	Convention, Visitor, and Tourism Promotion Fund	340,322
25 Hendricks	6-9-37-3	0.08	01/01/98	Convention, Visitor, and Tourism Promotion Fund	1,501,035
26 Henry	6-9-18-3	0.05	06/01/89	Convention, Visitor, and Tourism Promotion Fund	91,983
27 Howard	6-9-16-6	0.05	07/01/81	Convention and Visitor Promotion Fund	486,073
28 Huntington	6-9-18-3	0.05	01/01/94	Convention, Visitor, and Tourism Promotion Fund	159,918
29 Jackson -- 3	6-9-32-3	0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	330,592
30 Jay	6-9-18-3	0.05	01/01/01	Convention, Recreation, and Visitor Promotion Fund	49,662
31 Jefferson -- 1	6-9-15-6	0.05	07/01/81	Convention and Tourism Fund	347,637
32 Jennings	6-9-18-3	0.05	01/01/95	Convention, Visitor, and Tourism Promotion Fund	31,422
33 Knox	6-9-18-3	0.05	08/01/93	Convention, Visitor, and Tourism Promotion Fund	240,692
34 Kosciusko	6-9-18-3	0.05	01/01/87	Convention, Visitor, and Tourism Promotion Fund	482,836
35 LaGrange	6-9-18-3	0.05	07/01/93	Convention, Visitor, and Tourism Promotion Fund	462,957
36 Lake	6-9-2-1	0.05	07/29/75	Of the first \$1.2 M in revenue, 35% to the Convention, Tourism, and Visitor Promotion Fund; 44.33% to IU Northwest; 9% to Cities and Towns; 9% to Purdue Calumet, 2.67% to Gary and Hammond Convention Facilities -- 4	2,761,002
37 LaPorte	6-9-6-6	0.05	01/01/79	Convention, Tourism, and Recreation Fund	957,658
38 Lawrence	6-9-18-3	0.05	11/19/91	Convention, Visitor, and Tourism Promotion Fund	213,644
39 Madison	6-9-17-3	0.05	07/01/82	Convention, Visitor, and Tourism Promotion Fund	532,509

FY 2008

County	Code Cite	Rate	Eff. Date	Use	Collections
40 Marion -- 1	6-9-8-3	0.09	01/01/76	Capital Improvement Fund	36,210,038
41 Marshall	6-9-18-3	0.03	04/01/91	Convention, Visitor, and Tourism Promotion Fund	170,623
42 Monroe	6-9-4-6	0.05	07/01/82	Innkeepers Tax Fund -- 5	1,766,278
43 Montgomery	6-9-18-3	0.03	06/01/86	Convention, Visitor, and Tourism Promotion Fund	159,080
44 Noble	6-9-18-3	0.05	02/04/02	Convention, Recreation, and Visitor Promotion Fund	108,196
45 Ohio	6-9-18-3	0.05	08/01/96	Convention, Visitor, and Tourism Promotion Fund	74,541
46 Orange	6-9-18-3	0.04	01/01/99	Convention, Visitor, and Tourism Promotion Fund	813,908
47 Parke	6-9-18-3	0.05	08/01/92	Convention, Visitor, and Tourism Promotion Fund	129,945
48 Perry	6-9-18-3	0.05	09/01/95	Convention, Visitor, and Tourism Promotion Fund	117,173
49 Porter	6-9-18-3	0.05	01/01/86	Convention, Visitor, and Tourism Promotion Fund	1,203,339
50 Putnam	6-9-18-3	0.05	09/01/89	Convention, Visitor, and Tourism Promotion Fund	240,970
51 Ripley	6-9-18-3	0.05	01/01/96	Convention, Visitor, and Tourism Promotion Fund	55,115
52 St. Joseph	6-9-1-5	0.06	01/01/73	Convention and Exhibition Center Fund	3,607,326
53 Scott -- 1	6-9-18-3	0.05	01/01/97	Convention, Visitor, and Tourism Promotion Fund	231,471
54 Shelby -- 1	6-9-18-3	0.05	07/01/01	Convention, Visitor, and Tourism Promotion Fund	183,188
55 Spencer -- 1	6-9-18-3	0.04	06/01/94	Convention, Visitor, and Tourism Promotion Fund	269,908
56 Starke -- 1	6-9-18-3	0.05	05/30/07	Convention, Visitor, and Tourism Promotion Fund	15,265
57 Steuben	6-9-18-3	0.05	06/01/94	Convention, Visitor, and Tourism Promotion Fund	390,052
58 Sullivan	6-9-18-3	0.02	01/01/94	Convention, Visitor, and Tourism Promotion Fund	12,303
59 Switzerland	6-9-18-3	0.05	01/01/92	Convention, Visitor, and Tourism Promotion Fund	403,324
60 Tippecanoe	6-9-7-6	0.05	09/01/86	Innkeepers Tax Fund -- 6	1,820,361

FY 2008

County	Code Cite	Rate	Eff. Date	Use	Collections
61 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.	3,263,434
62 Vermillion	6-9-18-3	0.05	06/01/96	Convention, Visitor, and Tourism Promotion Fund	9,365
63 Vigo	6-9-11-6	0.05	08/01/80	Convention and Visitor Promotion Fund	1,149,161
64 Wabash	6-9-18-3	0.05	01/01/93	Convention, Visitor, and Tourism Promotion Fund	92,521
65 Washington	6-9-18-3	0.04	09/01/02	Convention, Visitor, and Tourism Promotion Fund	9,515
66 Wayne	6-9-10-6	0.05	07/01/80	Convention and Tourism Fund	536,585
67 White	6-9-10.5-6	0.03	07/01/97	Lake Enhancement Fund	<u>124,367</u>
TOTAL					\$75,888,084

- 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 is 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 - Revenue collected at a 5% rate is split as follows: 40% to Lafayette CDC; 30% for DNR development projects on Wabash River; 10% to a designated community development corporation serving the metro area; 10% to Historic Prophetstown; 10% to the Wabash River Enhancement Corporation.

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 net 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 Department of Local Government Finance at the time the unit's budget is approved.

Certified Assessed Value: The net 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.

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 and mobile homes.

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

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 assessed as personal property 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: machinery and equipment; advertising devices, such as billboards located on real property not owned by the owner of the devices; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; and equipment or machine foundations not supporting a building.

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; all inventory; 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 sanatorium; 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; and 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 may be classified and 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.

Circuit Breaker Credit: Taxpayers who own certain types of property are entitled to a credit if the net tax due on the property exceeds the applicable AV threshold. The credit is equal to the excess tax over the threshold.

Qualifying Property is as follows:

2007: Available only in Lake County to homesteads. The AV threshold is 2% of gross AV. The credit is reduced by the amount of the credit attributable to the school general fund.

2008: The credit applies to all homesteads in all counties. The AV threshold is 2% of gross AV. The net tax paid for the school general fund is removed from the calculation.

2009: The credit applies to all property at the following AV thresholds: 1.5% for homesteads, 2.5% for all other residential property, commercial apartments, and farmland; 3.5% for all other real and personal property.

2010 and later: The credit applies to all property at the following AV thresholds: 1.0% for homesteads, 2.0% for all other residential property, commercial apartments, and farmland; 3.0% for all other real and personal property.

Beginning in 2009, the amount of the net tax bill that is attributable to debt incurred before July 1, 2008, in Lake and St. Joseph Counties is excluded from the calculation.

Qualifying seniors will receive an additional credit if (a) their homestead AV is less than \$160,000, (b) their income does not exceed \$30,000 (\$40,000, if married), and (c) the year-to-year increase in net tax on the homestead, after all other credits, exceeds 2%.

This credit reduces the property tax collected and distributed to the civil taxing units and school corporations (except school general fund through 2008) that provide service to the property receiving the credit. Taxing units are required to make all debt payments.

State Property Tax Replacement Credit: This credit equals 20% of qualifying levies on real property and nonbusiness personal property. Beginning in 2003, the state also pays a PTRC equal to 60% of the gross school general fund levy on all property. Beginning in CY 2007, these credit percentages are adjusted for the appropriation limit.

Payments:	CY 2003	\$1,660,099,000
	CY 2004	\$1,715,860,574
	CY 2005	\$1,735,844,791
	CY 2006	\$1,810,885,400
	CY 2007	\$1,787,623,573

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 2003	\$209,565,533	20% net
	CY 2004	\$228,845,262	20% net
	CY 2005	\$235,162,785	20% net
	CY 2006	\$365,122,700	28% net
	CY 2007	\$267,996,878**	20% net*

*Adjusted for appropriation limit.

**An additional \$870 M was also appropriated for one-time additional homestead credits in CY 2008.

NOTE: This note applies to the State Property Tax Replacement Credit and the State Homestead Credit. The total appropriation for PTRC and traditional homestead credits in CY 2008 is \$2,028.5 M. In CY 2008, PTRC percentages will be proportionally reduced if the total credit payouts at the full percentages would exceed the appropriation. There will be no PTRC or traditional homestead credits paid after CY 2008. Special state homestead credits of \$140 M in CY 2009 and \$80 M in CY 2010 have been appropriated.

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.

Counties may also provide additional homestead credits to offset the shift to homeowners from the inventory exemption. These credits are funded from the County Economic Development Income Tax (CEDIT).

In addition, counties may provide additional credits to homesteads, residential property, all property, or any combination thereof from the proceeds of a local option income tax.

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. The growth factor for Lake County civil units is equal to 1.0 (no growth) for any year in which the county has not imposed a 1% CAGIT or COIT tax rate. A unit may appeal to increase its levy 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. Beginning with 2009 property tax levies, the Department may grant permission, under IC 6-1.1-18.5-13 and 6-1.1-18.5-16, for a civil taxing unit to increase its levy in excess of limitations for any of the following reasons:

- Costs resulting from annexation.
- Growth factor relief.
- Shortfalls due to erroneous AV.
- To continue the annual reallocation of CAGIT PTRC in the city of Goshen.
- Relief if a civil taxing unit cannot carry out its governmental function under the levy limitations due to a natural disaster, an accident, or another unanticipated emergency.

Under IC 20-46-4-10, the DLGF may grant permission to a school corporation to raise its transportation levy in excess of limitations if transportation operating expenses have increased by more than 10% over the previous year.

PROCEDURE: Property tax payments are based on net AV and tax rates. Local assessors determine the AV of personal property annually and real property periodically. New improvements are assessed in the year they are made. Annual adjustments are made to real property values (trending). 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 ASSESS. YR.
1.	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes.	Up to \$3,000 per person or couple. 2007 total = \$3,369.1 M AV	1/2 of assessed value or mortgage balance.	12/31 3/30 - 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. 2007 total = \$1,379.8 M AV	\$25,000 maximum combined adjusted gross income and \$182,430 maximum assessed value. May not receive another deduction other than mortgage and homestead deductions.	12/31 3/30 MH*
3.	Blind or disabled IC 6-1.1-12-11	Real property or mobile home residence of eligible person**.	\$12,480 2007 Total = \$511.0 M AV	\$17,000 maximum taxable gross income.	12/31 3/30 - 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.	12/31 3/30 - 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 \$143,160.	12/31 3/30 - 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.	12/31 3/30 - 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	\$206,500 maximum assessed value.	12/31 3/30 - MH*
8.	Homestead Standard Deduction IC 6-1.1-12-37	Owner-occupied primary residence.	\$45,000 2007 Total = \$65,069.1 M AV	Deduction may not exceed 60% of assessed value.	12/31 3/30 - MH*
9.	Supplemental Standard Deduction	Automatic for those who receive the homestead standard deduction,	Applies to net AV after standard deduction but before other deductions. 35% of first \$600,000; 25% of net AV over \$600,000	None	N/A
10.	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 ^{MM}	Deduction available for 5 years and limits on pre-rehabilitation assessed value.	12/31
11.	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 ^{MM}	Deduction available for 5 years and may not get both rehabilitation deductions for same improvements.	12/31

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
12.	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 ^{MAV}	None	12/31 3/30 - MH*
13.	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 ^{MAV}	None	12/31 3/30 - MH*
14.	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).	None	12/31
15.	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.	See Energy Group Total ^{MAV} Assessed value of the system. See Energy Group Total ^{MAV}	Systems installed after December 31, 1981.	12/31 3/30 - MH*
16.	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 ^{MAV}	Systems installed after December 31, 1981.	12/31 3/30 - MH*
17.	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. 2007 Total = \$16.9 MAV	None	12/31

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
18.	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 ^{www}	Deduction available for 3 years. Qualified materials must consist of at least 60% coal combustion products by weight.	12/31 3/30 MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.																																																																																																																																										
19a.	Economic Revitalization Area deduction (abatements) 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.)	<p>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.</p> <p>See Real ERA Group Total^{^^}</p>	Deduction available in an area designated as an Economic Revitalization area.	5/9																																																																																																																																										
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	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
19b.	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 ^{vv}	Deduction is available for 5 years.	5/9

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
20.	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 = \$4,336.7 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.
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	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 3/1/06-3/1/07.	Year 1 = 75% Year 2 = 50% Year 3 = 25% Year 4 = 0% 2007 Total = \$43.2 MAV	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. May not be claimed in a TIF area.	5/10
22.	Investment Deduction for Personal Property. IC 6-1.1-12.4-3	Personal property first assessed from 3/1/06-3/1/07. 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% 2007 Total = \$817.7 MAV	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 2007 Total = \$940.1 MAV

^^Real ERA Group 2007 Total = \$2,934.8 MAV

^^^Energy Group 2007 Total = \$110.9 MAV

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

2006 Pay 2007 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Adams	1,409,478,440	34,681,655	8,257,298	26,424,357	1,126,907	25,297,449
Allen	15,270,870,109	450,690,557	91,001,148	359,689,409	16,773,067	342,916,342
Bartholomew	4,023,360,990	99,913,949	21,453,511	78,460,438	3,241,388	75,219,050
Benton	523,987,592	14,707,240	3,715,028	10,992,212	307,947	10,684,265
Blackford	420,419,588	13,711,190	2,869,354	10,841,836	371,854	10,469,981
Boone	3,889,640,616	85,818,368	14,248,003	71,570,365	1,867,882	69,702,483
Brown	1,334,171,291	19,826,463	4,825,322	15,001,141	367,962	14,633,178
Carroll	973,526,034	22,986,912	5,878,688	17,108,224	676,717	16,431,507
Cass	1,332,711,930	45,682,114	9,260,968	36,421,146	1,227,801	35,193,345
Clark	4,527,936,755	105,863,418	26,795,102	79,068,316	4,458,960	74,609,356
Clay	909,332,485	20,117,574	5,584,932	14,532,642	798,426	13,734,216
Clinton	1,460,277,308	36,314,819	8,046,578	28,268,241	948,517	27,319,724
Crawford	276,489,260	9,820,151	1,916,863	7,903,288	272,507	7,630,781
Daviess	1,066,768,093	29,547,322	6,408,622	23,138,700	910,118	22,228,582
Dearborn	2,779,045,513	60,506,963	13,965,262	46,541,701	1,700,403	44,841,299
Decatur	1,274,017,039	26,170,507	6,492,081	19,678,426	756,721	18,921,705

2006 Pay 2007 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value		Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
	Value	Value				Homestead Credit*	Credit*	
DeKalb	2,002,575,200	49,005,906	10,903,374	38,102,532	1,410,806		36,691,726	
Delaware	3,911,122,704	145,156,946	30,061,142	115,095,804	4,645,647		110,450,157	
Dubois	2,046,277,437	51,497,627	11,804,453	39,693,174	1,394,984		38,298,190	
Elkhart	9,384,094,510	256,549,945	53,544,280	203,005,665	7,393,331		195,612,334	
Fayette	854,121,160	27,862,844	6,224,492	21,638,352	939,718		20,698,634	
Floyd	3,476,822,305	78,346,229	18,256,744	60,089,485	3,247,863		56,841,622	
Fountain	692,674,310	16,750,076	4,169,795	12,580,281	427,784		12,152,497	
Franklin	1,006,219,292	18,183,897	5,193,204	12,990,694	717,618		12,273,076	
Fulton	867,230,677	23,040,269	5,345,253	17,695,016	556,983		17,138,033	
Gibson	1,503,465,862	43,739,199	9,205,776	34,533,423	1,073,184		33,460,239	
Grant	2,243,561,975	76,396,816	17,322,752	59,074,064	2,146,751		56,927,313	
Greene	830,354,782	23,799,260	5,438,823	18,360,437	707,124		17,653,313	
Hamilton	20,296,283,132	420,213,002	86,859,128	333,353,874	13,543,911		319,809,962	
Hancock	3,339,248,395	74,478,988	16,031,548	58,447,440	2,562,393		55,885,047	
Harrison	1,790,881,920	31,652,395	8,171,722	23,480,673	1,072,865		22,407,808	
Hendricks	7,476,013,042	188,956,638	32,955,538	156,001,100	5,126,444		150,874,656	
Henry	1,712,225,875	49,314,762	10,574,095	38,740,667	1,482,870		37,257,796	

2006 Pay 2007 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Howard	4,373,111,642	129,218,594	26,738,101	102,480,493	2,852,638	99,627,855
Huntington	1,449,528,855	42,500,755	9,895,598	32,605,157	1,657,765	30,947,392
Jackson	2,157,863,693	46,476,233	11,249,475	35,226,758	1,099,889	34,126,869
Jasper	2,006,089,815	38,987,440	10,264,740	28,722,700	886,106	27,836,594
Jay	755,633,500	22,518,943	5,087,186	17,431,757	551,111	16,880,646
Jefferson	1,287,084,540	35,678,609	7,054,767	28,623,842	1,185,655	27,438,187
Jennings	837,349,105	22,533,152	4,877,933	17,655,219	675,014	16,980,205
Johnson	6,641,068,180	167,604,125	34,432,833	133,171,292	5,136,858	128,034,434
Knox	1,257,163,910	40,080,699	9,116,533	30,964,166	1,204,125	29,760,041
Kosciusko	5,773,515,070	86,874,500	22,737,688	64,136,812	2,074,291	62,062,521
LaGrange	2,071,617,030	35,217,758	9,458,261	25,759,497	1,001,708	24,757,788
Lake	23,208,219,994	967,314,700	168,863,693	798,451,007	35,651,544	762,799,463
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	1,400,792,281	41,986,026	8,815,883	33,170,143	1,479,413	31,690,730
Madison	4,082,283,650	139,110,659	28,799,481	110,311,178	4,913,953	105,397,225
Marion	44,748,394,581	1,433,394,320	276,245,330	1,157,148,990	42,599,637	1,114,549,353
Marshall	2,569,326,840	55,659,896	13,659,600	42,000,296	1,558,755	40,441,542

2006 Pay 2007 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead Credit*	Net Levy	
Martin	307,228,758	8,037,392	1,862,464	6,174,928	200,383	5,974,545	
Miami	1,159,806,888	32,939,347	8,246,694	24,692,653	1,060,080	23,632,573	
Monroe	6,346,746,807	130,069,003	31,592,422	98,476,581	4,139,041	94,337,539	
Montgomery	1,853,356,326	57,753,226	10,833,692	46,919,534	1,058,568	45,860,966	
Morgan	3,256,494,740	63,262,450	16,164,420	47,098,030	2,344,857	44,753,173	
Newton	717,154,922	19,331,737	4,819,069	14,512,668	522,064	13,990,605	
Noble	2,148,018,971	50,839,166	11,951,739	38,887,427	1,394,557	37,492,870	
Ohio	288,843,571	4,486,839	1,508,560	2,978,279	184,339	2,793,941	
Orange	634,116,614	13,438,174	3,366,168	10,072,006	339,992	9,732,015	
Owen	707,478,196	16,237,860	3,374,698	12,863,162	417,063	12,446,098	
Parke	691,262,175	15,116,036	3,557,925	11,558,111	372,073	11,186,038	
Perry	546,357,330	16,759,621	3,822,539	12,937,082	490,216	12,446,866	
Pike	602,392,978	18,045,448	3,755,920	14,289,528	357,284	13,932,244	
Porter	8,912,781,213	232,696,951	49,511,614	183,185,337	8,478,631	174,706,706	
Posey	1,746,271,060	45,158,723	11,798,569	33,360,154	937,160	32,422,994	
Pulaski	637,991,435	16,453,620	4,124,417	12,329,203	377,635	11,951,568	
Putnam	1,520,968,061	38,155,081	8,647,236	29,507,845	1,055,943	28,451,902	

2006 Pay 2007 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Randolph	957,983,075	27,509,765	6,667,319	20,842,446	809,059	20,033,387
Ripley	1,295,734,211	24,499,041	6,161,036	18,338,005	815,915	17,522,090
Rush	782,639,812	19,520,119	5,382,912	14,137,207	649,620	13,487,587
St. Joseph	10,153,234,306	376,825,046	67,788,008	309,037,038	14,328,484	294,708,554
Scott	693,381,229	20,751,854	4,157,741	16,594,113	487,428	16,106,686
Shelby	2,201,485,010	53,553,658	12,381,528	41,172,130	1,258,546	39,913,583
Spencer	1,203,003,209	29,337,539	6,664,670	22,672,869	549,469	22,123,400
Starke	932,406,485	22,830,274	4,860,164	17,970,110	601,816	17,368,294
Steuben	3,098,596,300	48,966,074	13,191,966	35,774,108	1,092,972	34,681,136
Sullivan	781,919,215	24,065,691	5,042,027	19,023,664	465,871	18,557,793
Switzerland	485,998,180	6,814,739	2,026,095	4,788,644	177,847	4,610,796
Tippecanoe	7,312,910,225	184,329,096	42,754,309	141,574,787	5,072,604	136,502,183
Tipton	808,495,364	18,762,104	4,634,426	14,127,678	675,360	13,452,318
Union	326,747,700	7,908,601	1,728,713	6,179,888	203,079	5,976,809
Vanderburgh	8,149,776,580	224,338,903	53,177,164	171,161,739	8,344,057	162,817,682
Vermillion	772,326,069	21,626,801	4,357,545	17,269,256	400,990	16,868,266
Vigo	3,950,640,713	122,885,843	26,517,206	96,368,637	4,270,890	92,097,747

2006 Pay 2007 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Wabash	1,294,885,350	34,687,235	9,084,018	25,603,217	1,238,966	24,364,251
Warren	444,043,113	10,712,087	2,869,671	7,842,416	304,316	7,538,100
Warrick	3,099,210,620	65,064,483	16,025,384	49,039,099	2,142,402	46,896,696
Washington	941,387,882	23,351,699	4,891,649	18,460,050	696,857	17,763,192
Wayne	2,552,168,210	81,576,603	19,122,253	62,454,350	2,918,364	59,535,986
Wells	1,206,241,129	27,357,019	7,079,301	20,277,718	874,117	19,403,601
White	1,608,181,869	34,379,262	9,102,887	25,276,375	774,833	24,501,542
Whitley	1,486,605,760	32,630,846	8,681,910	23,948,936	1,170,390	22,778,546
Partial (91)**						
Totals	\$298,141,519,968	\$8,279,525,466	\$1,733,366,028	\$6,546,159,438	\$262,840,055	\$6,283,319,383

* State Homestead Credit is the abstract or actual credit amount.
AV, Levy, and PTRC are certified budget amounts and do not include TIF.

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

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

2006 Pay 2007 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Real		Avg. State		Avg. Local		Avg. Real		Avg. Bus. PP		Avg. Homestead	
	Rate	Prop. PTRC%	Homestead PTRC%	Homestead Credit %	Homestead Credit %*	Prop. Net Rate	Bus. PP Net Rate	Homestead Net Rate	Bus. PP Net Rate	Homestead Net Rate**	Avg. Net Rate	
Adams	2.4606	25.15	13.99	10.76	6.44	1.8417	2.1165	1.5248	2.1165	1.5248		
Allen	2.9513	21.26	11.37	9.97	7.44	2.3239	2.6159	1.9193	2.6159	1.9193		
Bartholomew	2.4833	23.33	11.48	11.40	0.00	1.9039	2.1982	1.6870	2.1982	1.6870		
Benton	2.8068	26.03	16.07	12.33	2.30	2.0761	2.3557	1.7723	2.3557	1.7723		
Blackford	3.2613	22.93	11.29	11.08	6.22	2.5136	2.8932	2.0788	2.8932	2.0788		
Boone	2.2063	16.76	13.62	4.17	0.00	1.8365	1.9057	1.7599	1.9057	1.7599		
Brown	1.4861	25.79	16.80	9.34	0.00	1.1028	1.2364	0.9998	1.2364	0.9998		
Carroll	2.3612	26.47	14.50	11.73	0.00	1.7362	2.0188	1.5326	2.0188	1.5326		
Cass	3.4278	21.71	10.43	10.36	12.26	2.6835	3.0703	2.0766	3.0703	2.0766		
Clark	2.3380	26.53	13.79	13.37	13.52	1.7177	2.0156	1.2559	2.0156	1.2559		
Clay	2.2123	28.97	15.74	14.69	0.00	1.5714	1.8642	1.3406	1.8642	1.3406		
Clinton	2.4868	23.36	15.06	10.26	13.48	1.9060	2.1124	1.4536	2.1124	1.4536		
Crawford	3.5517	21.23	9.90	11.80	0.00	2.7979	3.2001	2.4677	3.2001	2.4677		
Daviess	2.7698	22.75	12.67	11.14	12.81	2.1395	2.4188	1.6271	2.4188	1.6271		
Dearborn	2.1773	23.81	16.84	8.15	0.00	1.6588	1.8106	1.5237	1.8106	1.5237		
Decatur	2.0542	26.43	13.85	11.76	7.39	1.5113	1.7697	1.2219	1.7697	1.2219		

2006 Pay 2007 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. PP PTRC%	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. PP Net Rate	Avg. Homestead Net Rate**
	DeKalb	2.4471	23.96	13.23	10.70	13.88	1.8608	2.1234
Delaware	3.7114	22.06	10.44	10.57	10.01	2.8926	3.3238	2.2973
Dubois	2.5166	23.92	15.50	8.80	0.00	1.9146	2.1266	1.7461
Elkhart	2.7339	22.04	11.28	9.86	0.00	2.1314	2.4256	1.9213
Fayette	3.2622	25.40	11.09	13.33	5.99	2.4336	2.9004	1.9635
Floyd	2.2534	24.46	12.31	10.76	4.97	1.7022	1.9760	1.4344
Fountain	2.4182	26.09	14.46	11.57	7.48	1.7873	2.0685	1.4468
Franklin	1.8072	29.26	17.97	12.45	0.00	1.2783	1.4825	1.1192
Fulton	2.6568	24.75	14.25	11.26	15.60	1.9992	2.2783	1.4622
Gibson	2.9092	22.88	15.16	9.72	0.00	2.2435	2.4683	2.0254
Grant	3.4052	24.25	12.55	11.47	16.80	2.5796	2.9779	1.8503
Greene	2.8662	23.25	14.34	9.85	0.00	2.1997	2.4553	1.9832
Hamilton	2.0704	20.98	14.76	6.46	0.00	1.6360	1.7648	1.5304
Hancock	2.2304	21.98	14.70	7.77	0.00	1.7402	1.9025	1.6049
Harrison	1.7674	26.61	17.29	10.57	0.00	1.2971	1.4619	1.1599
Hendricks	2.5275	17.82	11.58	5.88	3.38	2.0771	2.2348	1.8847
Henry	2.8802	22.46	13.26	9.69	12.24	2.2332	2.4983	1.7434

2006 Pay 2007 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Real		Avg. State		Avg. Local		Avg. Real		Avg. Bus. PP		Avg. Homestead	
	Gross Rate	Prop. PTRC%	Bus. PP PTRC%	Homestead Credit %	Homestead Credit %*	Homestead Credit %	Prop. Net Rate	Real Net Rate	Bus. PP Net Rate	PP Net Rate	Homestead Net Rate**	Avg. Net Rate**
Howard	2.9548	22.58	13.47	8.57	0.00	0.00	2.2876	2.5569	2.5569	2.0916	2.0916	2.0916
Huntington	2.9320	24.82	11.96	12.62	0.00	0.00	2.2044	2.5813	2.5813	1.9262	1.9262	1.9262
Jackson	2.1538	25.67	15.36	10.31	16.00	16.00	1.6010	1.8230	1.8230	1.1797	1.1797	1.1797
Jasper	1.9435	28.44	19.60	10.56	0.00	0.00	1.3907	1.5625	1.5625	1.2438	1.2438	1.2438
Jay	2.9801	24.58	11.40	12.32	15.05	15.05	2.2477	2.6404	2.6404	1.6326	1.6326	1.6326
Jefferson	2.7720	21.72	11.12	10.31	0.00	0.00	2.1700	2.4638	2.4638	1.9463	1.9463	1.9463
Jennings	2.6910	22.93	11.89	10.40	0.00	0.00	2.0740	2.3710	2.3710	1.8584	1.8584	1.8584
Johnson	2.5238	21.14	12.49	7.58	0.00	0.00	1.9902	2.2085	2.2085	1.8394	1.8394	1.8394
Knox	3.1882	24.40	13.50	12.47	0.00	0.00	2.4102	2.7577	2.7577	2.1098	2.1098	2.1098
Kosciusko	1.5047	27.32	16.24	9.61	0.00	0.00	1.0937	1.2603	1.2603	0.9885	0.9885	0.9885
LaGrange	1.7000	27.81	15.95	10.84	8.41	8.41	1.2272	1.4288	1.4288	0.9910	0.9910	0.9910
Lake	4.1680	19.51	7.16	10.89	0.00	0.00	3.3548	3.8695	3.8695	2.9896	2.9896	2.9896
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	2.9973	23.12	10.57	11.99	0.00	0.00	2.3044	2.6805	2.6805	2.0280	2.0280	2.0280
Madison	3.4077	21.88	10.34	10.63	14.77	14.77	2.6620	3.0553	3.0553	1.9858	1.9858	1.9858
Marion	3.2032	20.23	10.69	9.19	3.99	3.99	2.5553	2.8609	2.8609	2.2185	2.2185	2.2185
Marshall	2.1663	25.84	13.69	11.30	0.00	0.00	1.6065	1.8698	1.8698	1.4250	1.4250	1.4250

2006 Pay 2007 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. PP PTRC%	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. PP Net Rate	Homestead Net Rate**	Avg.
Martin	2.6161	24.76	14.87	10.44	0.00	1.9682	2.2271	1.7627	1.7627
Miami	2.8401	26.17	14.02	11.51	15.90	2.0969	2.4420	1.5222	1.5222
Monroe	2.0494	24.93	15.43	10.18	4.42	1.5386	1.7331	1.3140	1.3140
Montgomery	3.1161	19.86	12.94	7.42	4.27	2.4973	2.7130	2.2055	2.2055
Morgan	1.9427	26.28	15.75	10.08	3.78	1.4322	1.6368	1.2338	1.2338
Newton	2.6956	26.26	14.87	12.60	0.00	1.9877	2.2947	1.7374	1.7374
Noble	2.3668	24.80	12.73	10.30	9.06	1.7799	2.0654	1.4353	1.4353
Ohio	1.5534	34.52	21.96	14.68	0.00	1.0171	1.2123	0.8678	0.8678
Orange	2.1192	26.17	14.79	12.13	0.00	1.5646	1.8058	1.3747	1.3747
Owen	2.2952	21.42	12.33	8.60	0.00	1.8035	2.0121	1.6485	1.6485
Parke	2.1867	24.18	14.56	10.39	13.14	1.6579	1.8684	1.2678	1.2678
Perry	3.0675	23.63	14.47	10.05	5.51	2.3426	2.6236	1.9780	1.9780
Pike	2.9956	24.53	13.90	12.35	0.00	2.2608	2.5794	1.9815	1.9815
Porter	2.6108	22.06	13.31	9.04	6.08	2.0348	2.2634	1.7271	1.7271
Posey	2.5860	28.54	21.18	10.82	4.69	1.8480	2.0383	1.5613	1.5613
Pulaski	2.5790	26.25	15.28	12.55	13.56	1.9020	2.1850	1.4054	1.4054
Putnam	2.5086	23.51	14.08	9.09	11.50	1.9188	2.1555	1.5236	1.5236

2006 Pay 2007 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Bus. PP PTRC%	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Bus. PP Net Rate	Avg. Homestead Net Rate**
Randolph	2.8716	25.56	13.49	12.74	0.00	2.1377	2.4843	1.8652
Ripley	1.8907	26.23	15.97	10.82	9.31	1.3947	1.5888	1.1140
Rush	2.4941	28.94	15.43	14.22	15.88	1.7723	2.1094	1.2389
St. Joseph	3.7114	19.40	7.82	10.27	8.28	2.9913	3.4211	2.4365
Scott	2.9928	21.25	11.79	9.02	9.11	2.3570	2.6401	1.9296
Shelby	2.4326	24.51	13.71	9.90	0.00	1.8363	2.0990	1.6545
Spencer	2.4387	25.61	17.40	10.18	4.42	1.8142	2.0143	1.5494
Starke	2.4485	22.10	11.78	9.65	2.81	1.9075	2.1601	1.6698
Steuben	1.5803	27.83	15.57	10.49	2.29	1.1405	1.3343	0.9947
Sullivan	3.0778	23.37	13.70	11.04	0.00	2.3585	2.6562	2.0981
Switzerland	1.4022	30.62	19.60	13.27	0.00	0.9728	1.1273	0.8437
Tippecanoe	2.5206	24.65	14.50	9.33	8.66	1.8994	2.1551	1.5576
Tipton	2.3206	26.01	14.14	11.74	4.39	1.7171	1.9926	1.4402
Union	2.4204	22.54	13.00	9.71	0.00	1.8747	2.1058	1.6928
Vanderburgh	2.7527	25.15	12.71	12.65	7.43	2.0605	2.4027	1.6467
Vermillion	2.8002	22.84	14.33	10.24	0.00	2.1606	2.3991	1.9393
Vigo	3.1105	24.34	10.91	14.03	0.00	2.3535	2.7712	2.0232

2006 Pay 2007 Average County Property Tax Rates

(N/A = Data Not Available)

County	Avg. Gross Rate	Avg. Real Prop. PTRC%	Avg. Bus. PP PTRC%	Avg. State Homestead Credit %	Avg. Local Homestead Credit %*	Avg. Real Prop. Net Rate	Avg. Bus. PP Net Rate	Avg. Homestead Net Rate**
	Wabash	2.6788	28.02	14.56	13.70	15.13	1.9282	2.2889
Warren	2.4124	27.66	16.10	12.78	4.33	1.7451	2.0241	1.4465
Warrick	2.0994	26.09	18.09	9.73	0.00	1.5516	1.7195	1.4006
Washington	2.4806	22.15	11.06	10.57	13.41	1.9312	2.2062	1.4679
Wayne	3.1964	25.06	12.38	12.97	0.00	2.3953	2.8005	2.0847
Wells	2.2680	27.04	16.85	10.49	11.68	1.6548	1.8859	1.2879
White	2.1378	27.47	17.14	10.88	3.42	1.5506	1.7713	1.3288
Whitley	2.1950	27.41	18.42	10.43	1.79	1.5933	1.7907	1.3986
Partial (91)***								
State Average	2.7770	22.17	11.79	9.68	4.05	2.1614	2.4495	1.8646

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

** Homestead Net Rate = Real Property Net Rate Reduced by Homestead Credit.

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

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

**2007 Pay 2008 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)**

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Adams	1,458,080,145	39,207,884	7,854,861	31,353,023	4,941,203	26,411,820
Allen	15,850,468,135	468,758,513	85,847,942	382,910,571	74,636,192	308,274,379
Bartholomew	4,247,101,840	100,897,922	21,709,900	79,188,022	14,502,220	64,685,802
Benton	593,448,985	15,110,052	3,711,479	11,398,573	1,277,513	10,121,059
Blackford	445,587,502	14,283,399	2,650,227	11,633,172	1,637,496	9,995,676
Boone	4,305,971,426	93,479,518	15,154,043	78,325,475	8,299,437	70,026,038
Brown	N/A	N/A	N/A	N/A	N/A	N/A
Carroll	1,055,046,345	24,319,077	5,632,380	18,686,697	2,970,893	15,715,804
Cass	1,390,688,490	44,198,745	8,343,561	35,855,184	5,155,855	30,699,329
Clark	N/A	N/A	N/A	N/A	N/A	N/A
Clay	916,221,010	21,419,681	5,190,569	16,229,112	3,516,306	12,712,806
Clinton	N/A	N/A	N/A	N/A	N/A	N/A
Crawford	319,007,295	10,798,416	1,961,618	8,836,798	1,170,306	7,666,492
Daviess	1,161,898,201	32,385,071	6,448,832	25,936,239	3,977,714	21,958,525
Dearborn	2,949,775,425	63,144,154	13,068,288	50,075,866	7,705,990	42,369,876
Decatur	N/A	N/A	N/A	N/A	N/A	N/A
DeKalb	2,083,259,430	52,192,597	10,498,501	41,694,096	6,437,521	35,256,574

**2007 Pay 2008 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)**

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Delaware	3,947,546,783	150,025,223	28,205,772	121,819,451	20,966,458	100,852,993
Dubois	2,142,228,882	54,491,743	11,329,251	43,162,492	6,276,922	36,885,570
Elkhardt	9,721,336,730	268,934,793	50,514,470	218,420,323	33,024,865	185,395,457
Fayette	885,063,947	28,535,131	5,735,548	22,799,583	3,412,029	19,387,554
Floyd	N/A	N/A	N/A	N/A	N/A	N/A
Fountain	749,245,104	17,714,164	4,040,369	13,673,795	1,883,704	11,790,091
Franklin	1,086,368,048	20,140,844	5,168,323	14,972,521	3,168,272	11,804,249
Fulton	1,008,564,259	23,651,403	5,423,878	18,227,525	2,540,243	15,687,282
Gibson	1,632,832,386	45,562,707	8,799,851	36,762,856	4,627,835	32,135,020
Grant	2,315,317,228	76,658,964	15,414,093	61,244,871	9,115,322	52,129,550
Greene	897,436,103	25,894,332	5,164,606	20,729,726	3,151,633	17,578,093
Hamilton	21,897,462,260	468,646,400	88,983,777	379,662,623	62,249,541	317,413,082
Hancock	3,571,599,524	85,987,664	16,254,101	69,733,563	11,805,496	57,928,066
Harrison	1,880,496,655	31,664,754	7,948,836	23,715,918	4,723,145	18,992,773
Hendricks	8,027,911,451	199,190,300	33,900,556	165,289,744	24,145,609	141,144,136
Henry	1,784,163,075	50,463,376	9,659,340	40,804,036	6,570,688	34,233,348
Howard	4,428,670,702	133,188,558	24,330,371	108,858,187	12,377,820	96,480,367
Huntington	1,553,177,709	41,576,303	9,242,768	32,333,535	7,266,490	25,067,045
Jackson	2,166,140,190	45,731,302	10,504,066	35,227,236	4,967,829	30,259,408

**2007 Pay 2008 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)**

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Jasper	2,105,180,160	41,054,860	9,887,966	31,166,894	3,577,681	27,589,213
Jay	826,001,370	23,128,397	4,754,678	18,373,719	1,840,288	16,533,431
Jefferson	1,337,815,880	36,952,691	6,875,388	30,077,303	5,139,524	24,937,779
Jennings	896,634,736	22,907,138	4,390,138	18,517,000	2,918,938	15,598,062
Johnson	6,780,483,230	172,415,216	30,593,592	141,821,624	21,879,859	119,941,765
Knox	1,383,014,591	40,885,681	8,381,096	32,504,585	5,143,163	27,361,422
Kosciusko	5,938,846,817	90,114,563	22,185,739	67,928,824	9,306,323	58,622,500
LaGrange	2,191,326,620	37,055,992	9,384,188	27,671,804	4,518,825	23,152,979
Lake	N/A	N/A	N/A	N/A	N/A	N/A
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	1,474,937,350	49,006,526	8,882,742	40,123,784	6,618,456	33,505,328
Madison	N/A	N/A	N/A	N/A	N/A	N/A
Marion	N/A	N/A	N/A	N/A	N/A	N/A
Marshall	2,726,522,718	58,358,443	13,473,723	44,884,720	7,172,544	37,712,176
Martin	331,182,018	8,448,451	1,860,394	6,588,057	901,784	5,686,274
Miami	1,222,762,485	35,170,602	7,735,165	27,435,437	4,452,127	22,983,311
Monroe	6,744,384,090	139,695,441	30,617,407	109,078,034	18,392,055	90,685,979
Montgomery	1,977,234,820	56,939,232	9,927,174	47,012,058	4,489,548	42,522,509
Morgan	3,340,427,452	64,739,641	15,588,177	49,151,464	9,158,493	39,992,971

**2007 Pay 2008 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)**

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead Credit*	Credit*	
Newton	787,043,663	20,934,753	4,784,178	16,150,575	2,404,585		13,745,990
Noble	2,270,530,531	53,600,868	11,300,909	42,299,959	6,208,909		36,091,049
Ohio	303,985,146	4,609,901	1,474,828	3,135,073	795,354		2,339,719
Orange	704,904,181	13,756,612	3,294,208	10,462,404	1,460,074		9,002,330
Owen	739,685,290	18,304,056	3,463,370	14,840,686	1,928,775		12,911,911
Parke	744,463,645	15,106,171	3,447,864	11,658,307	1,558,748		10,099,558
Perry	590,853,055	17,525,543	3,692,535	13,833,008	2,128,102		11,704,906
Pike	642,526,122	17,730,171	3,366,676	14,363,495	1,515,358		12,848,138
Porter	N/A	N/A	N/A	N/A	N/A		N/A
Posey	N/A	N/A	N/A	N/A	N/A		N/A
Pulaski	708,052,493	16,600,075	3,892,094	12,707,981	1,111,068		11,596,913
Putnam	1,728,717,925	37,234,633	8,253,225	28,981,408	4,466,127		24,515,281
Randolph	1,048,282,683	28,102,487	6,290,527	21,811,960	3,484,484		18,327,476
Ripley	1,360,749,539	26,886,103	6,316,733	20,569,370	3,833,883		16,735,487
Rush	848,798,153	21,589,661	5,090,720	16,498,941	2,766,960		13,731,980
St. Joseph	N/A	N/A	N/A	N/A	N/A		N/A
Scott	807,898,933	19,566,180	4,074,466	15,491,714	2,138,149		13,353,566
Shelby	N/A	N/A	N/A	N/A	N/A		N/A
Spencer	1,299,487,830	30,689,358	6,309,484	24,379,874	2,391,833		21,988,041

**2007 Pay 2008 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)**

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State Homestead Credit*	Net Levy (Net of PTRC & St Hmstd Cred)
Starke	1,067,799,050	22,352,358	4,301,444	18,050,914	2,421,786	15,629,128
Steuben	3,270,959,899	52,637,845	12,986,791	39,651,054	4,920,475	34,730,579
Sullivan	825,447,085	23,557,942	4,543,412	19,014,530	1,973,475	17,041,055
Switzerland	515,938,345	7,526,857	1,985,305	5,541,552	800,258	4,741,293
Tippecanoe	7,708,606,470	194,995,158	40,239,781	154,755,377	22,646,655	132,108,721
Tipton	851,197,995	19,830,120	4,546,962	15,283,158	2,967,639	12,315,519
Union	351,296,477	9,057,896	1,768,729	7,289,167	913,061	6,376,106
Vanderburgh	8,209,681,310	222,695,334	48,166,682	174,528,652	35,949,190	138,579,461
Vermillion	N/A	N/A	N/A	N/A	N/A	N/A
Vigo	4,017,089,889	127,368,502	24,591,442	102,777,060	19,039,450	83,737,611
Wabash	1,325,101,420	34,850,276	8,234,562	26,615,714	3,978,950	22,636,764
Warren	495,426,802	11,023,355	2,737,956	8,285,399	1,116,254	7,169,146
Warrick	3,195,072,095	67,515,689	16,065,832	51,449,857	10,082,305	41,367,551
Washington	970,432,143	25,118,110	4,885,695	20,232,415	3,151,857	17,080,558
Wayne	2,653,604,196	82,868,889	17,863,955	65,004,934	13,013,829	51,991,104
Wells	1,363,860,574	29,168,567	7,103,692	22,064,875	3,862,311	18,202,564

2007 Pay 2008 Certified Budget Assessed Value and Property Tax Levies
(N/A = Data Not Available)

County	Net Assessed Value	Gross Levy	PTRC	Net Levy (Net of PTRC)	State		Net Levy (Net of PTRC & St Hmstd Cred)
					Homestead Credit*	Credit*	
White	1,663,291,328	34,661,502	9,025,097	25,636,405	3,457,955		22,178,450
Whitley	1,552,168,800	35,547,274	8,499,886	27,047,388	5,329,410		21,717,978
Partial (78)**							
Totals	200,371,822,669	4,968,138,110	1,005,828,784	3,962,309,326	637,829,426		3,324,479,900

* State Homestead Credits are the abstract or actual credit amounts.

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

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

2007 Pay 2008 County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Levy (Net of State Credits)		County Hmstd Credit*		County LOIT Credits*		PTRC	Total County Credits*	Net Levy
	County of State	COIT	CEDIT	Hmstd	Residential				
Adams	26,411,820	0	723,759	0	0	0	0	723,759	25,688,061
Allen	308,274,379	13,994,781	0	0	0	0	0	13,994,781	294,279,598
Bartholomew	64,685,802	0	0	0	0	0	0	0	64,685,802
Benton	10,121,059	0	57,160	0	0	1,393,482	0	1,450,642	8,670,417
Blackford	9,995,676	0	215,272	0	0	0	0	215,272	9,780,405
Boone	70,026,038	0	0	0	0	0	0	0	70,026,038
Brown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Carroll	15,715,804	0	0	0	0	0	0	0	15,715,804
Cass	30,699,329	0	1,537,174	0	0	0	0	1,537,174	29,162,155
Clark	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Clay	12,712,806	0	0	0	0	0	0	0	12,712,806
Clinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Crawford	7,666,492	0	0	0	0	0	0	0	7,666,492
Daviess	21,958,525	0	1,023,291	0	0	0	0	1,023,291	20,935,235
Dearborn	42,369,876	0	0	0	0	0	0	0	42,369,876
Decatur	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DeKalb	35,256,574	0	1,852,704	0	0	0	0	1,852,704	33,403,871

2007 Pay 2008 County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*		County LOIT Credits*		PTRC	Total County Credits*	Net Levy
		COIT	CEDIT	Hmstd	Residential			
Delaware	100,852,993	0	4,458,590	0	0	0	4,458,590	96,394,403
Dubois	36,885,570	0	0	0	0	0	0	36,885,570
Elkhart	185,395,457	0	0	0	0	0	0	185,395,457
Fayette	19,387,554	0	456,595	0	3,380,393	0	3,836,987	15,550,566
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fountain	11,790,091	0	277,033	0	0	0	277,033	11,513,058
Franklin	11,804,249	0	0	0	0	0	0	11,804,249
Fulton	15,687,282	0	784,496	0	0	0	784,496	14,902,787
Gibson	32,135,020	0	0	0	0	0	0	32,135,020
Grant	52,129,550	0	3,020,702	0	0	0	3,020,702	49,108,848
Greene	17,578,093	0	0	0	0	0	0	17,578,093
Hamilton	317,413,082	0	0	0	0	0	0	317,413,082
Hancock	57,928,066	0	0	0	0	0	0	57,928,066
Harrison	18,992,773	0	0	0	0	0	0	18,992,773
Hendricks	141,144,136	0	6,089,749	0	0	0	6,089,749	135,054,387
Henry	34,233,348	0	1,890,338	0	0	0	1,890,338	32,343,010
Howard	96,480,367	0	0	7,978,934	0	0	7,978,934	88,501,433
Huntington	25,067,045	0	0	0	0	0	0	25,067,045
Jackson	30,259,408	0	1,744,836	0	0	0	1,744,836	28,514,571

2007 Pay 2008 County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*			County LOIT Credits*		PTRC	Total County Credits*	Net Levy
		COIT	CEDIT	Hmstd	Residential	PTRC			
Jasper	27,589,213	0	0	0	0	6,538,612	6,538,612	21,050,601	
Jay	16,533,431	0	713,379	0	1,398,136	0	2,111,515	14,421,916	
Jefferson	24,937,779	0	0	0	0	0	0	24,937,779	
Jennings	15,598,062	0	0	0	0	0	0	15,598,062	
Johnson	119,941,765	0	0	0	0	0	0	119,941,765	
Knox	27,361,422	0	0	0	0	0	0	27,361,422	
Kosciusko	58,622,500	0	0	0	0	0	0	58,622,500	
LaGrange	23,152,979	0	886,142	0	0	0	886,142	22,266,837	
Lake	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Lawrence	33,505,328	0	0	0	0	0	0	33,505,328	
Madison	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Marshall	37,712,176	0	0	0	0	0	0	37,712,176	
Martin	5,686,274	0	0	0	0	0	0	5,686,274	
Miami	22,983,311	458,245	1,018,368	0	0	0	1,476,613	21,506,698	
Monroe	90,685,979	1,990,823	0	0	0	0	1,990,823	88,695,157	
Montgomery	42,522,509	0	669,723	5,369,359	0	1,317,578	7,356,660	35,165,849	
Morgan	39,992,971	0	925,774	0	0	12,678,886	13,604,660	26,388,311	

2007 Pay 2008 County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Levy (Net of State Credits)		County Hmstd Credit*		County LOIT Credits*		Total County Credits*		Net Levy
	County State	County Hmstd Credit*	COIT	CEDIT	Hmstd	Residential	PTRC	Credits*	
Newton	13,745,990	0	0	0	0	0	0	0	13,745,990
Noble	36,091,049	0	1,835,714	0	0	0	0	1,835,714	34,255,336
Ohio	2,339,719	0	0	0	0	0	0	0	2,339,719
Orange	9,002,330	0	0	0	0	0	0	0	9,002,330
Owen	12,911,911	0	0	0	0	0	0	0	12,911,911
Parke	10,099,558	0	535,037	0	0	575,250	0	1,110,287	8,989,272
Perry	11,704,906	113,430	179,611	0	0	0	0	293,041	11,411,865
Pike	12,848,138	0	0	0	0	0	0	0	12,848,138
Porter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Posey	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pulaski	11,596,913	0	397,091	0	0	2,163,068	0	2,560,160	9,036,753
Putnam	24,515,281	0	1,385,340	0	0	0	0	1,385,340	23,129,941
Randolph	18,327,476	0	0	0	0	0	0	0	18,327,476
Ripley	16,735,487	0	979,152	0	0	0	0	979,152	15,756,335
Rush	13,731,980	0	651,648	0	0	0	0	651,648	13,080,332
St. Joseph	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Scott	13,353,566	0	522,562	0	0	0	0	522,562	12,831,004
Shelby	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Spencer	21,988,041	254,065	0	0	0	0	0	254,065	21,733,976

2007 Pay 2008 County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Levy (Net of State Credits)		County Hmstd Credit*		County LOIT Credits*		PTRC	Total County Credits*	Net Levy
	COIT	CEDIT	Hmstd	Residential					
Starke	15,629,128	0	182,400	0	0	0	0	182,400	15,446,728
Steuben	34,730,579	0	238,504	0	0	0	0	238,504	34,492,075
Sullivan	17,041,055	0	0	0	0	0	0	0	17,041,055
Switzerland	4,741,293	0	0	0	0	0	0	0	4,741,293
Tippecanoe	132,108,721	2,448,489	2,851,900	0	0	0	0	5,300,389	126,808,333
Tipton	12,315,519	0	251,591	0	0	0	0	251,591	12,063,928
Union	6,376,106	0	0	0	0	0	0	0	6,376,106
Vanderburgh	138,579,461	5,119,769	0	0	0	0	0	5,119,769	133,459,692
Vermillion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vigo	83,737,611	0	0	0	0	0	0	0	83,737,611
Wabash	22,636,764	0	1,407,903	2,762,216	0	2,765,939	0	6,936,057	15,700,707
Warren	7,169,146	0	104,720	0	0	366,769	0	471,489	6,697,657
Warrick	41,367,551	0	0	0	0	0	0	0	41,367,551
Washington	17,080,558	0	994,271	0	0	0	0	994,271	16,086,287
Wayne	51,991,104	0	0	0	0	0	0	0	51,991,104

2007 Pay 2008 County Property Tax Credits and Net Property Tax Levies
(N/A = Data Not Available)

County	Net Levy (Net of State Credits)	County Hmstd Credit*		County LOIT Credits*		PTRC	Total County Credits*	Net Levy
		COIT	CEDIT	Hmstd	Residential			
Wells	18,202,564	0	967,714	970,788	0	0	1,938,502	16,264,062
White	22,178,450	0	290,259	0	0	0	290,259	21,888,191
Whitley	21,717,978	0	222,307	0	0	0	222,307	21,495,671
Partial (78)**								
Totals	3,324,479,900	24,379,602	42,342,807	17,081,297	4,778,528	27,799,585	116,381,818	3,208,098,082

* County credits are the abstract or actual credit amounts.

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

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

2007 Pay 2008 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate		Avg. State PTRC%		Avg Hmstd Credit%*			LOIT Credit%*		Avg. Net Tax Rates			
	Rate	Real	Bus. PP	PTRC	State	COIT	CEDIT	Hmstd	Res	Non-HS		Other	
										Res	Real	Res	Real
Adams	2.69	20.92	11.73	39.47	0.00	5.78	0.00	0.00	0.00	1.16	2.13	2.13	2.37
Allen	2.96	19.00	9.93	40.96	7.68	0.00	0.00	0.00	0.00	1.23	2.40	2.40	2.66
Bartholomew	2.38	22.41	11.23	47.97	0.00	0.00	0.00	0.00	0.00	0.96	1.84	1.84	2.11
Benton	2.55	25.23	15.13	61.41	0.00	2.75	0.00	0.00	9.22	0.60	1.67	1.67	1.93
Blackford	3.21	20.17	10.02	44.80	0.00	5.89	0.00	0.00	0.00	1.26	2.56	2.56	2.88
Boone	2.17	16.01	13.07	17.05	0.00	0.00	0.00	0.00	0.00	1.51	1.82	1.82	1.89
Brown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Carroll	2.31	24.00	13.32	48.23	0.00	0.00	0.00	0.00	0.00	0.91	1.75	1.75	2.00
Cass	3.18	20.23	9.90	44.96	0.00	13.40	0.00	0.00	0.00	1.06	2.54	2.54	2.86
Clark	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Clay	2.34	25.08	13.02	58.91	0.00	0.00	0.00	0.00	0.00	0.72	1.75	1.75	2.03
Clinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Crawford	3.39	19.39	9.52	48.46	0.00	0.00	0.00	0.00	0.00	1.41	2.73	2.73	3.06
Daviess	2.79	20.73	11.87	45.52	0.00	11.71	0.00	0.00	0.00	0.95	2.21	2.21	2.46
Dearborn	2.14	21.15	15.93	34.40	0.00	0.00	0.00	0.00	0.00	1.11	1.69	1.69	1.80
Decatur	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DeKalb	2.51	21.87	11.75	44.12	0.00	12.70	0.00	0.00	0.00	0.85	1.96	1.96	2.21

2007 Pay 2008 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate		Avg. State PTRC%		Avg Hmstd Credit%*		LOIT Credit%*		Avg. Net Tax Rates				
	Real	Bus. PP	State	COIT	CEDIT	Hmstd	Res	PTRC	Hmstd	Res	Other	Real	Bus. PP
Delaware	3.80	19.69	9.07	43.86	0.00	9.33	0.00	0.00	0.00	1.43	3.05	3.05	3.46
Dubois	2.54	21.37	13.70	35.79	0.00	0.00	0.00	0.00	0.00	1.28	2.00	2.00	2.20
Elkhart	2.77	19.65	10.08	39.28	0.00	0.00	0.00	0.00	0.00	1.35	2.22	2.22	2.49
Fayette	3.22	22.40	9.01	47.67	0.00	6.38	0.00	30.46	0.00	0.39	1.74	2.50	2.93
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fountain	2.36	23.94	13.47	47.09	0.00	6.92	0.00	0.00	0.00	0.83	1.80	1.80	2.05
Franklin	1.85	26.18	16.92	46.21	0.00	0.00	0.00	0.00	0.00	0.74	1.37	1.37	1.54
Fulton	2.35	23.47	14.13	44.76	0.00	13.82	0.00	0.00	0.00	0.74	1.79	1.79	2.01
Gibson	2.79	20.69	13.28	41.41	0.00	0.00	0.00	0.00	0.00	1.30	2.21	2.21	2.42
Grant	3.31	21.50	10.98	48.07	0.00	15.93	0.00	0.00	0.00	0.94	2.60	2.60	2.95
Greene	2.89	20.54	13.23	38.06	0.00	0.00	0.00	0.00	0.00	1.42	2.29	2.29	2.50
Hamilton	2.14	19.15	13.56	26.04	0.00	0.00	0.00	0.00	0.00	1.28	1.73	1.73	1.85
Hancock	2.41	19.35	12.84	29.44	0.00	0.00	0.00	0.00	0.00	1.37	1.94	1.94	2.10
Harrison	1.68	25.49	16.50	47.36	0.00	0.00	0.00	0.00	0.00	0.66	1.25	1.25	1.41
Hendricks	2.48	17.45	11.60	25.26	0.00	6.37	0.00	0.00	0.00	1.40	2.05	2.05	2.19
Henry	2.83	20.18	11.32	41.25	0.00	11.87	0.00	0.00	0.00	1.06	2.26	2.26	2.51
Howard	3.01	20.04	11.32	36.25	0.00	0.00	23.37	0.00	0.00	0.97	2.40	2.40	2.67
Huntington	2.68	23.64	11.23	55.31	0.00	0.00	0.00	0.00	0.00	0.91	2.04	2.04	2.38
Jackson	2.11	24.09	14.38	44.06	0.00	15.48	0.00	0.00	0.00	0.65	1.60	1.60	1.81

2007 Pay 2008 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate		Avg. State PTRC%		Avg Hmstd Credit%*		LOIT Credit%*		Avg. Net Tax Rates				
	Rate	Real	Bus. PP	State	COIT	CEDIT	Hmstd	Res	Non-HS		Other		
									Res	Bus. PP	Real	Bus. PP	
Jasper	1.95	25.19	17.23	45.63	0.00	0.00	0.00	0.00	15.93	0.62	1.15	1.15	1.30
Jay	2.80	22.87	11.40	41.00	0.00	15.89	0.00	21.43	0.00	0.47	1.70	2.16	2.48
Jefferson	2.76	20.38	10.74	43.03	0.00	0.00	0.00	0.00	0.00	1.25	2.20	2.20	2.47
Jennings	2.55	20.18	10.34	42.32	0.00	0.00	0.00	0.00	0.00	1.18	2.04	2.04	2.29
Johnson	2.54	18.28	10.49	30.36	0.00	0.00	0.00	0.00	0.00	1.45	2.08	2.08	2.28
Knox	2.96	21.49	12.05	50.42	0.00	0.00	0.00	0.00	0.00	1.15	2.32	2.32	2.60
Kosciusko	1.52	25.30	15.14	39.60	0.00	0.00	0.00	0.00	0.00	0.68	1.13	1.13	1.29
LaGrange	1.69	26.21	15.03	44.45	0.00	8.72	0.00	0.00	0.00	0.58	1.25	1.25	1.44
Lake	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LaPorte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lawrence	3.32	19.66	9.20	43.63	0.00	0.00	0.00	0.00	0.00	1.50	2.67	2.67	3.02
Madison	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marshall	2.14	23.83	12.54	46.83	0.00	0.00	0.00	0.00	0.00	0.87	1.63	1.63	1.87
Martin	2.55	23.40	14.38	44.82	0.00	0.00	0.00	0.00	0.00	1.08	1.95	1.95	2.18
Miami	2.88	22.88	12.23	44.43	4.57	10.16	0.00	0.00	0.00	0.91	2.22	2.22	2.52
Monroe	2.07	22.45	14.41	40.01	4.33	0.00	0.00	0.00	0.00	0.89	1.61	1.61	1.77
Montgomery	2.88	18.71	11.44	34.09	0.00	5.09	40.77	0.00	2.31	0.46	2.27	2.27	2.48
Morgan	1.94	24.22	14.73	49.20	0.00	4.97	0.00	0.00	19.58	0.50	1.09	1.09	1.27

2007 Pay 2008 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate		Avg. State PTRC%		Avg Hmstd Credit%*		LOIT Credit%*		Avg. Net Tax Rates				
	Rate	Real	Bus. PP	State	COIT	CEDIT	Hmstd	Res	Non-HS		Other		
									Res	Real	Res	Real	
Newton	2.66	23.86	13.18	50.92	0.00	0.00	0.00	0.00	0.00	2.03	2.03	2.03	2.31
Noble	2.36	22.39	11.45	41.80	0.00	12.36	0.00	0.00	0.00	0.84	1.83	1.83	2.09
Ohio	1.52	32.75	21.26	63.14	0.00	0.00	0.00	0.00	0.00	0.38	1.02	1.02	1.19
Orange	1.95	25.22	14.26	51.76	0.00	0.00	0.00	0.00	0.00	0.70	1.46	1.46	1.67
Owen	2.47	19.52	11.20	34.30	0.00	0.00	0.00	0.00	0.00	1.31	1.99	1.99	2.20
Parke	2.03	23.26	14.43	47.75	0.00	16.39	0.00	0.00	3.81	0.53	1.48	1.48	1.66
Perry	2.97	21.39	13.06	41.79	2.23	3.53	0.00	0.00	0.00	1.22	2.33	2.33	2.58
Pike	2.76	22.07	12.58	52.53	0.00	0.00	0.00	0.00	0.00	1.02	2.15	2.15	2.41
Porter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Posey	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pulaski	2.34	24.31	15.09	44.42	0.00	15.87	0.00	0.00	13.03	0.58	1.47	1.47	1.69
Putnam	2.15	23.08	14.84	40.50	0.00	12.56	0.00	0.00	0.00	0.78	1.66	1.66	1.83
Randolph	2.68	23.64	12.23	54.10	0.00	0.00	0.00	0.00	0.00	0.94	2.05	2.05	2.35
Ripley	1.98	24.48	14.87	44.92	0.00	11.47	0.00	0.00	0.00	0.65	1.49	1.49	1.68
Rush	2.54	24.73	12.66	56.59	0.00	13.33	0.00	0.00	0.00	0.58	1.91	1.91	2.22
St. Joseph	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Scott	2.42	21.75	13.10	40.84	0.00	9.98	0.00	0.00	0.00	0.93	1.90	1.90	2.10
Shelby	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Spencer	2.36	23.10	15.38	42.96	4.56	0.00	0.00	0.00	0.00	0.95	1.82	1.82	2.00

2007 Pay 2008 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate		Avg. State PTRC%		Avg Hmstd Credit%*		LOIT Credit%*		Avg. Net Tax Rates				
	Rate	Real	Bus. PP	State	COIT	CREDIT	Hmstd	Res	Non-HS		Other		
									Real	Bus. PP	Res	Real	Bus. PP
Starke	2.09	19.90	11.18	41.20	0.00	3.10	0.00	0.00	0.00	0.93	1.68	1.68	1.86
Steuben	1.61	25.16	14.17	41.12	0.00	1.99	0.00	0.00	0.00	0.69	1.20	1.20	1.38
Sullivan	2.85	21.52	12.75	47.77	0.00	0.00	0.00	0.00	0.00	1.17	2.24	2.24	2.49
Switzerland	1.46	27.17	17.08	53.27	0.00	0.00	0.00	0.00	0.00	0.50	1.06	1.06	1.21
Tippecanoe	2.53	21.65	12.55	37.58	4.06	4.73	0.00	0.00	0.00	1.06	1.98	1.98	2.21
Tipton	2.33	24.02	13.16	49.40	0.00	4.19	0.00	0.00	0.00	0.82	1.77	1.77	2.02
Union	2.58	20.07	12.16	36.71	0.00	0.00	0.00	0.00	0.00	1.30	2.06	2.06	2.26
Vanderburgh	2.71	22.57	11.40	52.70	7.51	0.00	0.00	0.00	0.00	0.84	2.10	2.10	2.40
Vermillion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vigo	3.17	21.37	9.89	54.34	0.00	0.00	0.00	0.00	0.00	1.14	2.49	2.49	2.86
Wabash	2.63	25.17	12.75	46.42	0.00	16.43	32.23	0.00	7.94	0.09	1.76	1.76	2.09
Warren	2.23	25.51	15.29	50.93	0.00	4.78	0.00	0.00	3.33	0.70	1.58	1.58	1.81
Warrick	2.11	24.39	16.51	40.65	0.00	0.00	0.00	0.00	0.00	0.95	1.60	1.60	1.76
Washington	2.59	20.46	10.30	42.61	0.00	13.44	0.00	0.00	0.00	0.90	2.06	2.06	2.32
Wayne	3.12	22.32	10.78	52.85	0.00	0.00	0.00	0.00	0.00	1.14	2.43	2.43	2.79

2007 Pay 2008 Average County Property Tax Rates
(N/A = Data Not Available)

County	Avg. Gross Rate		Avg. State PTRC%		Avg Hmstd Credit%*		LOIT Credit%*		Avg. Net Tax Rates				
	Rate	Real	Bus. PP	Real	Bus. PP	State	COIT	CEDIT	Hmstd	Res	Non-HS		Other
											Res	Bus. PP	
Wells	2.14	25.26	16.00	43.95	0.00	11.01	11.05	0.00	0.00	0.54	1.60	1.60	1.80
White	2.08	25.81	16.28	45.53	0.00	3.82	0.00	0.00	0.00	0.78	1.55	1.55	1.74
Whitley	2.29	24.64	16.38	42.04	0.00	1.75	0.00	0.00	0.00	0.97	1.73	1.73	1.92
Partial (78)**													
State Average	2.48	21.06	12.11	18.59	1.46	2.54	1.03	6.47	0.56	1.36	1.45	1.94	2.17

* State Homestead and county credits are the abstract or actual credit amounts.

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

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

	<u>Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
PERSONAL PROPERTY:				
Business Personal Property:				
Business Inventory:				
Commercial	\$6,537,334,989	2.30%	\$180,027,826	3.10%
Industrial	2,379,015,168	0.84%	61,542,119	1.06%
Agricultural	339,207,366	0.12%	5,205,694	0.09%
Utilities	224,297,044	0.08%	4,314,038	0.07%
Total Business Inventory:	\$9,479,854,567	3.34%	\$251,089,677	4.32%
Business Depreciable Assets:				
Commercial	\$9,134,689,411	3.22%	\$257,855,280	4.43%
Industrial	12,795,764,218	4.51%	358,248,299	6.16%
Agricultural	977,192,386	0.34%	20,681,119	0.36%
Utilities	9,997,227,492	3.52%	255,817,954	4.40%
Total Business Personal Property	\$32,904,873,507	11.59%	\$892,602,652	15.35%
Individual Property	990,862,944	0.35%	18,418,071	0.32%
Total Personal Property	\$43,375,591,018	15.27%	\$1,162,110,400	19.99%

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

	<u>Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
<u>REAL PROPERTY:</u>				
Business:				
Commercial	\$40,103,210,901	14.12%	\$948,714,758	16.32%
Commercial Apartments	10,441,718,974	3.68%	252,799,626	4.35%
Industrial	16,365,642,764	5.76%	393,231,014	6.76%
Agricultural	18,566,565,924	6.54%	295,169,437	5.08%
Subtotal	\$85,477,138,562	30.10%	\$1,889,914,835	32.50%
Residential				
Res Homestead	\$108,061,997,116	38.05%	\$1,817,229,844	31.25%
Ag Homestead	6,416,649,222	2.26%	80,739,521	1.39%
Non-Homestead Res	38,565,610,176	13.58%	820,794,910	14.12%
Subtotal	\$153,044,256,513	53.89%	\$2,718,764,276	46.76%
Other:				
Utilities	\$868,892,568	0.31%	\$21,312,851	0.37%
Exempt Organizations	1,239,497,840	0.44%	22,343,524	0.38%
Total Real Property	\$240,629,785,483	84.73%	\$4,652,335,485	80.01%
TOTAL ALL PROPERTY	\$284,005,376,501	100.00%	\$5,814,445,886	100.00%

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

	Net Abstract Assessed Value	% of Total	Estimated Net Tax Levy	% of Total
<u>SUMMARY OF ALL PROPERTY:</u>				
Commercial	66,216,954,274	23.32%	1,639,397,489	28.20%
Industrial	31,540,422,150	11.11%	813,021,432	13.98%
Residential Real, Individual Pers	154,035,119,457	54.24%	2,737,182,347	47.08%
Agricultural Business	19,882,965,676	7.00%	321,056,251	5.52%
Utilities	11,090,417,104	3.91%	281,444,842	4.84%
Exempt Organizations	1,239,497,840	0.44%	22,343,524	0.38%
TOTAL ALL PROPERTY	\$284,005,376,501	100.00%	\$5,814,445,886	100.00%

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

	<u>Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>
TIF SUMMARY				
Personal Property:				
Personal Property - Non-TIF	41,819,139,781		1,125,967,584	
Personal Property - TIF	1,556,451,237		36,142,816	
Total Personal Property	43,375,591,018		1,162,110,400	
Real Property:				
Real Property - Non-TIF	232,902,799,554		4,462,923,784	
Real Property - TIF	7,726,985,929		189,411,701	
Total Real Property	240,629,785,483		4,652,335,485	
All Property:				
Non-TIF	274,721,939,335		5,588,891,368	
TIF	9,283,437,166		225,554,517	
Total All Property	\$284,005,376,501		\$5,814,445,886	

Notes:

The figures in this 2005 Pay 2006 table have been updated with additional data since original publication.
 "Residential" property includes living units in buildings with 1-3 units.
 "Agriculture Business" includes all non-homestead agricultural real 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.
 Abstract Net AV and Net Levy amounts include AV and tax on TIF property.

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2006 Payable 2007**

	<u>Est. Net Abstract Assessed Value</u>	<u>% of Total</u>	<u>Estimated Net Tax Levy</u>	<u>% of Total</u>	<u>Est. Net Levy After \$300 M Rebate</u>	<u>% of Total</u>
PERSONAL PROPERTY:						
Business Personal Property:						
Business Inventory:	\$0	0.00%	\$0	0.00%	\$0	0.00%
Business Depreciable Assets:						
Commercial	\$13,833,071,704	4.32%	\$388,526,316	5.79%	\$388,526,316	6.06%
Industrial	11,457,177,312	3.58%	335,137,733	4.99%	335,137,733	5.23%
Agricultural	1,096,711,584	0.34%	21,310,165	0.32%	21,310,165	0.33%
Utilities	9,022,558,048	2.82%	225,556,832	3.36%	225,556,832	3.52%
Total Business Personal Property	\$35,409,518,649	11.05%	\$970,531,047	14.46%	\$970,531,047	15.13%
Individual Property	798,645,698	0.25%	14,974,249	0.22%	14,974,249	0.23%
Total Personal Property	\$36,208,164,347	11.30%	\$985,505,297	14.68%	\$985,505,297	15.37%

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2006 Payable 2007**

	Est. Net Abstract Assessed Value	% of Total	Estimated Net Tax Levy	% of Total	Est. Net Levy After \$300 M Rebate	% of Total
REAL PROPERTY:						
Business:						
Commercial	\$50,593,250,894	15.79%	\$1,215,763,961	18.11%	\$1,215,763,961	18.96%
Commercial Apartments	12,870,548,990	4.02%	314,706,484	4.69%	314,706,484	4.91%
Industrial	18,458,890,130	5.76%	459,126,152	6.84%	459,126,152	7.16%
Agricultural	19,485,321,910	6.08%	317,992,918	4.74%	317,992,918	4.96%
Subtotal	\$101,408,011,925	31.64%	\$2,307,589,516	34.37%	\$2,307,589,516	35.98%
Residential:						
Res Homestead	\$125,960,117,809	39.31%	\$2,275,364,146	33.89%	\$1,989,853,619	31.03%
Ag Homestead	7,596,766,669	2.37%	103,804,315	1.55%	89,314,842	1.39%
Non-Homestead Res	47,056,129,141	14.68%	992,625,689	14.79%	992,625,689	15.48%
Subtotal	\$180,613,013,620	56.36%	\$3,371,794,150	50.23%	\$3,071,794,150	47.90%
Other:						
Utilities	\$1,020,513,377	0.32%	\$25,634,617	0.38%	\$25,634,617	0.40%
Exempt Organizations	1,214,145,689	0.38%	22,511,104	0.34%	22,511,104	0.35%
Total Real Property	\$284,255,684,611	88.70%	\$5,727,529,387	85.32%	\$5,427,529,387	84.63%
TOTAL ALL PROPERTY	\$320,463,848,958	100.00%	\$6,713,034,683	100.00%	\$6,413,034,683	100.00%

**Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class
2006 Payable 2007**

	Est. Net Abstract Assessed Value	% of Total	Estimated Net Tax Levy	% of Total	Est. Net Levy After \$300 M Rebate	% of Total
<u>SUMMARY OF ALL PROPERTY:</u>						
Commercial	77,296,871,589	24.12%	1,918,996,762	28.59%	1,918,996,762	29.92%
Industrial	29,916,067,442	9.34%	794,263,885	11.83%	794,263,885	12.39%
Residential Real, Individual Pers	181,411,659,318	56.61%	3,386,768,399	50.45%	3,086,768,399	48.13%
Agricultural Business	20,582,033,495	6.42%	339,303,084	5.05%	339,303,084	5.29%
Utilities	10,043,071,425	3.13%	251,191,450	3.74%	251,191,450	3.92%
Exempt Organizations	1,214,145,689	0.38%	22,511,104	0.34%	22,511,104	0.35%
TOTAL ALL PROPERTY	\$320,463,848,958	100.00%	\$6,713,034,683	100.00%	\$6,413,034,683	100.00%

Estimated Net Assessed Value and Estimated Net Tax Levy by Property Class 2006 Payable 2007

	Est. Net Abstract Assessed Value	% of Total	Estimated Net Tax Levy	% of Total	Est. Net Levy	
					After \$300 M Rebate	% of Total
TIF SUMMARY						
Personal Property:						
Personal Property - Non-TIF	34,117,780,703		932,409,700		932,409,700	
Personal Property - TIF	2,090,383,644		53,095,597		53,095,597	
Total Personal Property	36,208,164,347		985,505,297		985,505,297	
Real Property:						
Real Property - Non-TIF	273,236,200,716		5,435,400,477		5,135,400,477	
Real Property - TIF	11,019,483,895		292,128,910		292,128,910	
Total Real Property	284,255,684,611		5,727,529,387		5,427,529,387	
All Property:						
Non-TIF	307,353,981,419		6,367,810,176		6,067,810,176	
TIF	13,109,867,539		345,224,507		345,224,507	
Total All Property	\$320,463,848,958		\$6,713,034,683		\$6,413,034,683	

Notes:

The "levy after rebate" column reduces the abstract net levy by the \$300 M homestead tax rebate for Pay 2007.

"Residential" property includes living units in buildings with 1-3 units.

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

Abstract Net AV and Net Levy amounts include AV and tax on TIF property.

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

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 2004	\$641,757
	FY 2005	\$753,374
	FY 2006	\$592,574
	FY 2007	\$580,083
	FY 2008	\$617,901

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 2004	\$8,940,877
	FY 2005	\$8,840,761
	FY 2006	\$8,791,768
	FY 2007	\$9,739,709
	FY 2008	\$10,894,821

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: Vehicle registration fee based on the 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.

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. A portion of the revenue is retained by the state. The amount retained equals the CVET distributions that would have been based on property tax levies for the school general fund, preschool special education fund, child welfare funds, and the health care for the indigent fund if the state had not assumed funding beginning in 2009.

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

REVENUE:	FY 2004	\$57,308,850
	FY 2005	\$56,307,824
	FY 2006	\$54,883,567
	FY 2007	\$59,561,828
	FY 2008	\$62,569,897

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>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
CY 2003	\$3,095,694	\$30,869,902	\$33,965,596
CY 2004	\$5,250,618	\$45,411,897	\$50,662,515
CY 2005	\$4,950,736	\$48,665,847	\$53,618,467
CY 2006*	\$5,576,942	\$52,085,075	\$57,662,017
CY 2007**	\$5,807,287	\$51,462,712	\$57,269,999

*Five counties adopted a surtax/wheel tax to be first effective for 2006.

**Two counties adopted a surtax/wheel tax to be first effective for 2007.

REVENUE: CY 2007

	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
Allen	\$374,771	\$3,032,871	\$3,407,642
Brown	62,226	405,998	468,224
Carroll	58,000	391,419	449,419
Cass**	18,913	371,552	390,465
Clark	116,270	874,013	990,283
Clinton	65,335	579,050	644,385
Daviess	57,984	261,069	319,053
Decatur	64,286	471,742	536,028
Dubois	112,470	700,955	813,425
Elkhart	405,766	3,889,479	4,295,245
Fayette	37,741	526,016	563,757
Fountain	42,086	259,662	301,748

	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
Gibson	30,871	530,725	561,596
Greene	91,135	767,434	858,569
Hancock	200,729	1,563,864	1,764,593
Hendricks	319,744	2,295,782	2,615,526
Henry	92,346	1,084,742	1,177,088
Howard	74,994	1,442,406	1,517,400
Jay	81,362	278,290	359,652
LaGrange	64,264	240,567	304,831
Lawrence	80,996	1,066,151	1,147,147
Marion	1,027,512	12,434,214	13,461,726
Monroe	272,720	2,189,533	2,462,253
Montgomery	99,040	532,898	631,938
Morgan	114,957	656,898	771,855
Noble	139,964	447,670	587,634
Owen	42,735	255,467	298,202
Parke	68,107	233,776	301,883
Perry	29,848	264,237	294,085
Posey	123,698	450,004	573,702
Putnam	109,255	523,984	633,239
Randolph	76,578	358,726	435,304
Rush	51,200	260,425	311,625
St. Joseph	393,397	5,071,932	5,465,329
Sullivan	77,747	302,916	380,663
Tippecanoe	142,513	2,208,678	2,351,191
Tipton	97,118	390,499	487,617
Union	17,786	70,878	88,664
Vanderburgh	126,285	1,094,064	1,220,349
Vermillion	66,681	153,402	220,083
Vigo	83,506	1,202,889	1,286,395
Warrick	60,477	736,481	796,958
Wells**	41,992	282,113	324,105
Whitley	<u>91,882</u>	<u>307,241</u>	<u>399,123</u>
Totals	\$5,807,287	\$51,462,712	\$57,269,999

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:	FY 2006	\$15,059
	FY 2007	\$210,559
	FY 2008	\$266,655

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 2004	\$5,041,756
	FY 2005	\$5,212,561
	FY 2006	\$6,273,334
	FY 2007	\$6,689,612
	FY 2008	\$6,491,857

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: 4% 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 2004	\$1,827,327
	FY 2005	\$1,941,339
	FY 2006	\$3,319,676
	FY 2007	\$4,126,041
	FY 2008	\$4,599,944

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	\$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

Company-Owned Excise - Taxable	January 31
Non-Excise and Rental Vehicle	February 28
International Registration Plan (IRP)	Staggered

Annual Registration Date For Passenger Vehicles, Motorcycles, Trucks under 11,000 lbs. And RVs by

First Letters of Last Name

AAAA-ARNN	February 7	LAWS-LOPE	July 14
ARNO-BATE	February 14	LOPF-MART	July 21
BATF-BLAI	February 21	MARU-MCKI	July 28
BLAJ-BRID	February 28	MCKJ-MILL	August 7
BRIE-BUSD	March 7	MILM-MUND	August 14
BUSE-CHAN	March 14	MUNE-NUNG	August 21
CHAO-CONN	March 21	NUNH-PATT	August 28
CONO-CURL	March 28	PATU-PONT	September 7
CURM-DICE	April 7	PONU-REDM	September 14
DICF-EDDY	April 14	REDN-ROBE	September 21
EDEA-FERG	April 21	ROBF-SANC	September 28
FERH-FRYA	April 28	SAND-SERM	October 7
--Personalized--	April 30	SERN-SLON	October 14
FRYB-GLOR	May 7	SLOO-SPRI	October 21
GLOS-GUMZ	May 14	SPRJ-SUCE	October 28
GUNA-HART	May 21	SUCF-THOP	November 7
HARU-HILE	May 28	THOQ-VANO	November 14
HILF-HUCH	June 7	VANP-WALD	November 21
HUCI-JERR	June 14	WALE-WATT	November 28
JERS-KEEL	June 21	WATU-WILK	December 7
KEEM-KNUD	June 28	WILL-WRIG	December 14
KNUE-LAWR	July 7	WRIH-ZZZZ	December 21

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>
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
2006	\$433,957,401	\$236,212,440	\$203,688	\$670,373,529
2007	\$421,565,381	\$236,212,440	\$203,688	\$657,981,509

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 portion of the revenue is retained by the state. The amount retained equals the CVET distributions that would have been based on property tax levies for the school general fund, preschool special education fund, child welfare funds, and the health care for the indigent fund if the state had not assumed funding beginning in 2009. 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.

CY2007 Excise Tax Collections by County

	<u>Actual Excise Tax Paid at License Branch</u>	<u>State Distribution</u>	<u>Total Excise Distribution</u>
Adams	\$ 1,730,660	\$ 890,336	\$ 2,620,996
Allen	22,442,469	12,322,177	34,764,646
Bartholomew	5,090,763	3,241,214	8,331,977
Benton	576,049	298,470	874,519
Blackford	821,369	428,622	1,249,991
Boone	4,680,659	2,675,498	7,356,157
Brown	1,098,488	575,946	1,674,434
Carroll	1,433,614	781,945	2,215,559
Cass	2,351,626	1,232,199	3,583,825
Clark	6,557,703	3,570,791	10,128,494
Clay	1,718,489	906,622	2,625,111
Clinton	2,070,058	1,118,559	3,188,617
Crawford	573,122	282,153	855,275
Daviess	1,793,219	975,870	2,769,089
Dearborn	3,482,285	1,873,698	5,355,983
Decatur	1,641,926	886,500	2,528,426

	Actual Excise Tax Paid at <u>License Branch</u>	State <u>Distribution</u>	Total Excise <u>Distribution</u>
DeKalb	2,713,142	1,436,264	4,149,406
Delaware	6,826,028	3,771,346	10,597,374
Dubois	3,143,461	1,726,034	4,869,495
Elkhart	11,713,464	6,298,006	18,011,470
Fayette	1,373,515	728,239	2,101,754
Floyd	4,950,858	2,822,998	7,773,856
Fountain	1,132,308	604,455	1,736,763
Franklin	1,543,419	797,851	2,341,270
Fulton	1,401,305	750,920	2,152,225
Gibson	2,371,446	1,302,199	3,673,645
Grant	4,162,098	2,217,915	6,380,013
Greene	2,024,044	1,060,046	3,084,090
Hamilton	24,800,419	15,699,653	40,500,072
Hancock	5,737,415	3,302,692	9,040,107
Harrison	2,566,879	1,367,200	3,934,079
Hendricks	11,087,452	6,438,586	17,526,038
Henry	3,278,176	1,807,216	5,085,392
Howard	6,676,057	3,959,540	10,635,597
Huntington	2,384,194	1,279,038	3,663,232
Jackson	2,754,931	1,489,228	4,244,159
Jasper	2,449,362	1,344,101	3,793,463
Jay	1,176,921	601,385	1,778,306
Jefferson	1,964,728	1,051,092	3,015,820
Jennings	1,608,791	820,033	2,428,824
Johnson	10,365,146	6,043,390	16,408,536
Knox	2,354,995	1,284,080	3,639,075
Kosciusko	5,123,103	2,741,525	7,864,628
LaGrange	1,712,125	901,570	2,613,695
Lake	31,249,683	17,521,932	48,771,615
LaPorte	7,256,136	4,160,704	11,416,840
Lawrence	3,012,888	1,634,191	4,647,079
Madison	8,767,662	4,952,170	13,719,832
Marion	55,505,243	31,693,937	87,199,180
Marshall	3,041,268	1,616,638	4,657,906
Martin	645,208	333,479	978,687
Miami	2,264,598	1,248,807	3,513,405
Monroe	6,862,877	3,752,650	10,615,527
Montgomery	2,398,069	1,298,842	3,696,911
Morgan	5,139,499	2,840,018	7,979,517
Newton	1,081,636	582,214	1,663,850
Noble	2,753,576	1,440,886	4,194,462

	Actual Excise Tax Paid at <u>License Branch</u>	State <u>Distribution</u>	Total Excise <u>Distribution</u>
Ohio	405,554	207,440	612,994
Orange	1,247,804	662,872	1,910,676
Owen	1,299,023	669,601	1,968,624
Parke	1,030,161	544,058	1,574,219
Perry	1,134,740	596,160	1,730,900
Pike	845,515	449,110	1,294,625
Porter	12,531,452	7,136,786	19,668,238
Posey	2,030,121	1,119,551	3,149,672
Pulaski	921,770	498,836	1,420,606
Putnam	2,333,798	1,256,836	3,590,634
Randolph	1,597,325	839,768	2,437,093
Ripley	1,867,365	977,087	2,844,452
Rush	1,145,172	615,111	1,760,283
St. Joseph	16,171,815	8,874,432	25,046,247
Scott	1,357,412	703,253	2,060,665
Shelby	3,005,967	1,609,881	4,615,848
Spencer	1,488,881	815,552	2,304,433
Starke	1,503,775	787,507	2,291,282
Steuben	2,249,615	1,202,945	3,452,560
Sullivan	1,332,938	725,495	2,058,433
Switzerland	572,740	299,326	872,066
Tippecanoe	9,060,243	5,537,584	14,597,827
Tipton	1,367,413	780,689	2,148,102
Union	466,010	243,387	709,397
Vanderburgh	11,391,908	6,478,096	17,870,004
Vermillion	1,109,978	600,133	1,710,111
Vigo	5,976,536	3,302,298	9,278,834
Wabash	2,105,206	1,109,758	3,214,964
Warren	632,542	345,049	977,591
Warrick	4,460,426	2,518,582	6,979,008
Washington	1,680,845	872,782	2,553,627
Wayne	3,965,031	2,125,218	6,090,249
Wells	1,787,676	946,864	2,734,540
White	1,767,745	961,443	2,729,188
Whitley	<u>2,284,255</u>	<u>1,218,969</u>	<u>3,503,224</u>
Totals	\$421,565,381	\$236,416,128	\$657,981,509

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.

<u>Calendar Year</u>	<u>Watercraft Excise Tax</u>
2003	\$8,229,579
2004	\$8,748,052
2005	\$8,547,736
2006	\$7,987,125
2007	\$8,709,525

CY 2007 WATERCRAFT EXCISE TAX DISTRIBUTIONS

County	Regis.	Excise	County	Regis.	Excise
ADAMS	942	\$31,181	MADISON	4,825	\$177,369
ALLEN	12,490	\$356,908	MARION	13,901	\$629,425
BARTHOLOMEW	1,954	\$71,050	MARSHALL	2,808	\$156,892
BENTON	298	\$10,806	MARTIN	433	\$11,484
BLACKFORD	429	\$12,655	MIAMI	1,233	\$39,451
BOONE	1,596	\$68,373	MONROE	2,863	\$183,562
BROWN	878	\$47,457	MONTGOMERY	943	\$39,584
CARROLL	1,478	\$77,832	MORGAN	2,854	\$135,618
CASS	1,306	\$38,458	NEWTON	797	\$23,021
CLARK	3,147	\$134,550	NOBLE	3,631	\$120,647
CLAY	821	\$24,728	OHIO	241	\$10,502
CLINTON	882	\$27,403	ORANGE	834	\$26,864
CRAWFORD	716	\$21,904	OWEN	823	\$27,823
DAVISS	994	\$23,498	PARKE	920	\$46,215
DEARBORN	1,690	\$90,938	PERRY	1,138	\$41,858
DECATUR	581	\$26,334	PIKE	751	\$13,482
DEKALB	2,305	\$57,039	PORTER	5,725	\$259,335
DELAWARE	3,696	\$135,853	POSEY	1,335	\$46,564
DUBOIS	1,664	\$63,800	PULASKI	761	\$17,429
ELKHART	6,338	\$219,614	PUTNAM	1,421	\$66,034
FAYETTE	589	\$20,768	RANDOLPH	705	\$26,441
FLOYD	2,314	\$108,742	RIPLEY	701	\$23,144
FOUNTAIN	707	\$20,640	RUSH	495	\$17,969
FRANKLIN	688	\$55,885	SAINTE JOSEPH	4,891	\$150,686
FULTON	1,401	\$60,992	SCOTT	888	\$32,960
GIBSON	1,225	\$34,087	SHELBY	1,446	\$56,028
GRANT	2,076	\$71,170	SPENCER	881	\$32,335
GREENE	1,226	\$26,466	STARKE	1,616	\$82,426
HAMILTON	8,465	\$536,864	STEUBEN	5,910	\$434,322
HANCOCK	2,379	\$117,701	SULLIVAN	894	\$22,113
HARRISON	1,625	\$60,954	SWITZERLAND	291	\$15,272
HENDRICKS	3,598	\$164,504	TIPPECANOE	3,145	\$99,738
HENRY	1,849	\$64,715	TIPTON	654	\$23,301
HOWARD	3,074	\$110,121	UNION	310	\$33,925
HUNTINGTON	1,490	\$45,306	VANDEBURGH	4,251	\$150,797
JACKSON	1,369	\$41,265	VERMILLION	573	\$14,556
JASPER	1,463	\$46,361	VIGO	2,037	\$67,496
JAY	587	\$17,342	WABASH	1,432	\$45,002
JEFFERSON	1,020	\$44,063	Warren	439	\$16,110
JENNINGS	985	\$31,801	WARRICK	2,505	\$78,915
JOHNSON	3,555	\$165,285	WASHINGTON	995	\$29,638
KNOX	1,349	\$34,101	WAYNE	1,442	\$52,548
KOSCIUSKO	8,228	\$572,210	WELLS	1,080	\$39,216
LAGRANGE	3,983	\$156,149	WHITE	2,445	\$166,591
LAKE	10,126	\$399,480	WHITLEY	2,603	\$83,263
LAPORTE	3,924	\$245,665			
LAWRENCE	1,601	\$48,563	Total	205,967	\$8,709,525

STATE BOARD OF ACCOUNTS

BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11

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 Vehicle Hwy Fund
Bureau of Motor Vehicles	Motor Vehicle Hwy Fund
Motor Fuel Tax Division	Motor Vehicle Hwy Fund
Indiana State Police	Motor Vehicle Hwy Fund
Teachers' Retirement Fund	Agency's own fund
Alcohol & Tobacco Comm.	ATC Enforcement Fund
Eligible federal projects	Applicable federal funds
State Fair Board	State Fair Board funds
State colleges and univ.	State appropriations
DOT toll projects	Trans. Finance Authority funds

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2004	\$4,106,082
	FY 2005	\$4,540,104
	FY 2006	\$4,731,478
	FY 2007	\$4,657,105
	FY 2008	\$4,075,862

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 2004	\$100,000
	FY 2005*	\$37,749
	FY 2006	\$122,025
	FY 2007	\$129,996
	FY 2008	\$129,996

*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 collects a \$500 fee for use of the Chapel in the State House.*

ADMINISTRATION: Department of Administration

REVENUE:	FY 2004	\$37,489
	FY 2005	\$33,941
	FY 2006	\$33,268
	FY 2007	\$61,347*
	FY 2008	\$70,562

*The Department began collecting the Chapel fee in FY 2007, which is reflected by the increase in FY 2007 revenues.

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 2004	\$617,877
	FY 2005	\$806,030
	FY 2006	\$1,016,520
	FY 2007	\$917,427
	FY 2008	\$928,599

DISTRIBUTION: General Fund

ALCOHOL AND TOBACCO COMMISSION

ALCOHOLIC BEVERAGE PERMITS

IC 7.1-4-4.1, 7.1-4-7-1
7.1-4-9-1

ACCT. NO. 6000-185500; 403500,
3070-123000-49010, 49030

REVENUE BASE: Certain businesses that sell alcoholic beverages. Permit fees are paid annually unless otherwise noted. Retailers sell for consumption on premises, while dealers sell for consumption off premises. Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. All permit fees, except temporary beer and wine permit fees, are paid annually. Revenue from fines imposed by the Commission is also deposited in the fund.

RATE:

	<u>Permit Type</u>	<u>Fee</u>
1.	Beer Dealer*	\$500
2.	Wine Dealer*	500
3.	Liquor Dealer*	500
4.	Beer Retailer*	500
5.	Wine Retailer*	500
6.	Liquor Retailer*	500
7.	Temporary Beer	**
8.	Temporary Wine	**
9.	Excursion	20,000
10.	Adjacent Landsite	2,000
11.	Horse Track	4,000
12.	Satellite Facility	2,000
13.	Auctioned Permits	Varies
14.	Supplemental Caterer	150
15.	Brewer (>20,000 barrels annually)	2,000
16.	Brewer (<20,000 barrels annually)	500
17.	Distiller	2,000
18.	Malt Manufacturer	2,000
19.	Vintner	2,000
20.	Wine Bottler	2,000
21.	Beer Wholesaler	2,000
22.	Malt Wholesaler	2,000
23.	Wine Wholesaler (>12,000 gallons)	2,000
24.	Wine Wholesaler (<12,000 gallons)	100

	<u>Permit Type</u>	<u>Fee</u>
25.	Direct Wine Seller*	100
26.	Liquor Wholesaler	2,000
27.	Farm Winery	500
28.	Farm Winery Brandy Distiller	500
29.	Salesman (biennial permit)	20
30.	Carrier	5
31.	Airplane	Not more than 500
32.	Boat	Not more than 500
33.	Dining Car	Not more than 500
34.	Letter of Extension	50
35.	Transfer of Permit	250

*A single fee is charged for the issuance of any combination of retailer's permits issued for the same location or conveyance. An annual permit fee in the following amount is imposed on a retailer if the retailer serves:

(1) Only beer or only wine	\$500
(2) Both beer and wine but no liquor	\$750
(3) Beer, wine, and liquor	\$1,000

**Fee equals \$2 or \$1,000 per day, depending upon the type of event.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Revenue from fees 1 through 6 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 from fees 7 through 13 are deposited in the Enforcement and Administration Fund.

Revenue from the remaining fees is deposited in the General Fund, of which, 66% remains in the General Fund and 34% is distributed to the Enforcement and Administration Fund.

REVENUE:	FY 2004	\$8,270,068
	FY 2005	\$8,488,173
	FY 2006*	\$11,395,257
	FY 2007	\$10,840,820
	FY 2008	\$11,700,158

*The increase in revenue reflects the increase in certain permit fees and the change in the distribution of permit revenue enacted in P.L. 224-2005, effective May 11, 2005.

EMPLOYEE'S PERMITS

IC 7.1-4-4.1-3

ACCT. NO. 3070-123000-40370

REVENUE BASE: A \$45* 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 every three years. The fee is \$15 if the permit is used only for volunteer service that benefits a nonprofit organization.

*P.L. 94-2008, effective July 1, 2008, changed this fee from \$30 to \$45 and the renewal term from two to three years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2004	\$1,646,977
	FY 2005	\$1,686,380
	FY 2006	\$1,772,074
	FY 2007	\$1,791,228
	FY 2008	\$1,701,843

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 2004	\$709,653
	FY 2005	\$737,575
	FY 2006	\$717,181
	FY 2007	\$486,100
	FY 2008	\$374,147

DISTRIBUTION: Enforcement and Administration 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 three years.

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 from 1 to 3 years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2004	\$426,530
	FY 2005*	\$638,762
	FY 2006**	\$1,388,621
	FY 2007***	\$181,620
	FY 2008	\$434,951

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.

***The decrease in revenue is a result of the increased term for certificate renewal.

DISTRIBUTION: Enforcement and Administration Fund

TYPE II GAMBLING LICENSE FEE

IC 4-35-8

REVENUE BASE: A person who is licensed to sell alcoholic beverages at his or her tavern for on-premises consumption for an endorsement to conduct Type II Gambling Games at the tavern. Type II Gambling Games are pull tab, punchboard, or tip board games approved by the Indiana Gaming Commission for play under the Charity Gaming Law. Distributors and manufacturers selling Type II Gambling Games to alcoholic beverage retailers holding a Type II Gambling Game endorsement.

RATE: Taverns: First year \$250. Renewal under the fee schedule below based on "adjusted gross revenue" from Type II Gambling operations in the preceding year. "Adjusted gross revenue" is equal to the preceding year's gross revenue minus: (1) game prizes paid during the preceding year; (2) the purchase cost of games dispensed during the preceding year; and (3) the license fee paid during the preceding year.

<u>Class</u>	<u>At Least</u>	<u>But Less Than</u>	<u>Fee</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: \$1,000
 Manufacturers: \$1,500

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-17-11

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 2004	\$2,460
	FY 2005	\$3,190
	FY 2006	\$2,890
	FY 2007	\$3,040
	FY 2008	\$3,190

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 2004*	\$102,754,270
	FY 2005	\$52,319,351
	FY 2006	\$72,639,465
	FY 2007	\$67,575,406
	FY 2008	\$69,059,637

*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.

**PROFESSIONAL FUNDRAISER CONSULTANT AND
SOLICITOR REGISTRATION**

IC 23-7-8

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 2004	\$55,160
	FY 2005	\$40,310
	FY 2006	\$57,260
	FY 2007	\$65,560
	FY 2008	\$71,590

DISTRIBUTION: Dedicated Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7

ACCT. NO. 6000-193100

11 IAC 2-6-1

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 2004	\$452,170
	FY 2005	\$430,173
	FY 2006	\$439,363
	FY 2007	\$588,102
	FY 2008	\$404,555

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.

RATE:	<u>Type of Crime</u>	<u>Maximum Fine</u>
	All felonies	\$10,000
	Class A Misdemeanor	\$5,000
	Class B Misdemeanor	\$1,000
	Class C Misdemeanor	\$500

ADMINISTRATION: Auditor of State

REVENUE:	FY 2004	\$7,061,656
	FY 2005	\$5,297,465
	FY 2006	\$6,335,485
	FY 2007	\$6,240,202
	FY 2008	\$6,350,821

DISTRIBUTION: Common School Fund

INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 1000-100500-42050

REVENUE BASE: Costs levied as judgments against infractions.

RATE:	<u>Type of Infraction</u>	<u>Maximum Judgment</u>
	Class A	\$10,000
	Class B	\$1,000
	Class C	\$500
	Class D	\$25

ADMINISTRATION: Auditor of State

REVENUE:	FY 2004	\$15,139,589
	FY 2005	\$13,228,647
	FY 2006	\$13,669,017
	FY 2007	\$11,276,956
	FY 2008	\$13,944,987

DISTRIBUTION: General Fund

INTEREST ON FLOOD CONTROL LOANS

IC 14-28-5

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 2004	\$16,187
	FY 2005	\$14,090
	FY 2006	\$11,010
	FY 2007	\$5,494
	FY 2008	\$4,662

DISTRIBUTION: Flood Control Revolving Fund

STATE DOG TAX

IC 15-5-9-10 (repealed)

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 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
Excess collections from counties sent to State Dog Fund	\$225,868	\$249,631	\$239,656

DISTRIBUTION: State Dog Fund

Begin. Fund Bal.	51,972	60,074	48,864
Dog tag exp.	53,676	52,476	20
Ret. to County Dog Funds	3,468	2,422	12,154
Dist. to Purdue	85,348	100,000	138,173
Dist. to Co. GF	85,348	104,802	138,173
Ending Fund Bal.	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 2004	\$4,051
FY 2005	\$624
FY 2006	\$2,126
FY 2007	\$1,913
FY 2008	\$4,119

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 User/Owner Inspection Certificate	\$500
Application for Inspection Examination	\$100
Annual Renewal of Inspector License	\$25

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2004	\$910,323
	FY 2005	\$986,372
	FY 2006	\$869,207
	FY 2007	\$960,684
	FY 2008	\$935,625

DISTRIBUTION: Fire and Building Services Fund

DEPARTMENT OF CORRECTION

FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS

IC 36-2-13-5.6; 11-8-8-21

ACCT. NO. 6000-152720

REVENUE BASE: County councils may pass an ordinance to charge sex offenders who are required to register in their counties a maximum fee of \$50 each year and a maximum \$5 fee each time offenders change their address. Counties keep 90% of all proceeds while Department of Correction (DOC) receives 10%. DOC may use this revenue to defray the cost of administering the Indiana Sex Offender Registry.

ADMINISTRATION: Department of Correction

REVENUE: FY 2008 \$14,120

DISTRIBUTION: Department of Correction

INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY– COUNTY SUPPORT

IC 11-10-2-3

ACCT. NO. 1000-106700

REVENUE BASE: Since July 1, 2005, the Department of Correction bills a county \$60 per day when a court with juvenile jurisdiction in the county commits a female as a delinquent to a DOC juvenile facility. This does not include any charges for the cost of equipment and construction. Beginning January 1, 2009, DOC will no longer charge counties a per diem for juveniles committed to DOC.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2004	\$5,665,878
	FY 2005	\$3,286,135
	FY 2006	\$10,625,828
	FY 2007	\$4,779,596
	FY 2008	\$4,071,860

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.
- The sale of meals prepared at the Correctional Industrial Complex to DOC employees.
- Sales of land and other assets.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2004	\$442,744
	FY 2005	\$545,257
	FY 2006	\$239,232
	FY 2007	\$1,548,135
	FY 2008	\$3,690,931*

*During FY 2008, DOC reported sales revenue of \$1,094,638 for land at the Plainfield Correctional Facility and \$677,890 for land at the Indiana State Prison.

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5 ACCT. NO. 6000-144500
210 IAC 7-1

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 2004	\$158,938
	FY 2005	\$215,922
	FY 2006	\$164,766
	FY 2007	\$183,614
	FY 2008	\$203,067

DISTRIBUTION: Inmate Trust Fund

OUT-OF-STATE OFFENDERS

IC 11-8-3-2

ACCT. NO. 6000-197150

REVENUE BASE: The Department of Correction (DOC) may contract with any city, county, state, other state, or federal authority to incarcerate offenders. DOC may charge fees for its services equivalent to its costs.

Beginning March 2007, DOC contracted with the Arizona Department of Corrections to house up to 1,260 offenders who were incarcerated in Arizona facilities at the New Castle Correctional Facility. As of August 2008, all but 19 offenders from the Arizona DOC have been returned to Arizona.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2007	\$2,524,416
	FY 2008	\$13,158,980

DISTRIBUTION: Department of Correction (to supplement food costs)

**PLAINFIELD JUVENILE CORRECTIONAL FACILITY
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 1000-106600

REVENUE BASE: Since July 1, 2005, the Department of Correction bills a county \$60 per day when a court with juvenile jurisdiction in the county commits a male as a delinquent to a DOC juvenile facility. This does not include any charges for the cost of equipment and construction. Beginning January 1, 2009, DOC will no longer charge counties a per diem for juveniles committed to DOC.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2004	\$16,479,809
	FY 2005	\$15,464,410
	FY 2006	\$41,586,734
	FY 2007	\$24,235,098
	FY 2008	\$20,244,446

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 2004	\$4,658,037
	FY 2005	\$4,394,464
	FY 2006	\$7,813,657
	FY 2007	\$7,200,385
	FY 2008	\$6,106,209

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

DISTRIBUTION: Special Fund for the Department

WORK RELEASE

IC 11-10-8

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 2004	\$425,481
	FY 2005	\$606,925
	FY 2006	\$598,704
	FY 2007	\$746,845
	FY 2008	\$1,354,718

DISTRIBUTION: Work Release-Study Release
Subsistence Special Revenue Fund

CORONERS TRAINING BOARD

CORONERS TRAINING BOARD

IC 4-23-6.5; IC 16-37-1-9

ACCT. NO. 2720-110000

REVENUE BASE: If a local health department makes a charge for a certification of death, a \$1.75 Coroners Continuing Education Fee* must be added to the established rate. The collected fees are transferred semiannually to the Treasurer of State.

*Prior to June 30, 2007, the Coroner's Continuing Education Fee was \$1.

ADMINISTRATION: Coroners Training Board

REVENUE:	FY 2004	\$459,808
	FY 2005	\$353,624
	FY 2006	\$403,943
	FY 2007	\$318,825
	FY 2008	\$505,549

DISTRIBUTION: Coroners Training and Continuing Education Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

INTEREST ON INDUSTRIAL LOANS

IC 5-28-9

ACCT. NO. 1000-212600-42500;
134199; 134204-134207

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 2004	\$77,916	\$141,285
FY 2005	\$76,349	\$235,300
FY 2006	\$68,800	\$205,707
FY 2007	\$64,820	\$177,640
FY 2008	\$67,623	\$1,125,174

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 6820-199080-45290

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: Contractor licenses range from \$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 2004	\$503,690
	FY 2005	\$507,132
	FY 2006	\$445,550
	FY 2007	\$456,079
	FY 2008	\$533,241

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 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
NPDES	\$5,923,445	\$9,602,868	\$6,217,719
Solid waste/ Confined feeding	4,854,640	6,924,390	5,228,174
Hazardous waste	<u>6,448,626</u>	<u>7,680,657</u>	<u>7,923,184</u>
Total	\$17,226,711	\$24,207,915	\$19,369,077

<u>Permits</u>	<u>FY 2007</u>	<u>FY 2008</u>
NPDES	\$6,097,071	\$7,028,966
Solid waste/ Confined feeding	5,285,034	5,369,555
Hazardous waste	<u>5,328,271</u>	<u>6,874,734</u>
Total	\$16,710,376	\$19,273,255

DISTRIBUTION: Environmental Management Permit
Operation Fund

ENVIRONMENTAL MANAGEMENT SPECIAL FUND

IC 13-14-12

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 2004	\$2,641,751
	FY 2005	\$2,526,079
	FY 2006	\$2,439,018
	FY 2007	\$3,791,982
	FY 2008	\$3,517,987

DISTRIBUTION: Environmental Management Special Fund

HAZARDOUS SUBSTANCES RESPONSE TRUST FUND

IC 13-25-4

ACCT. NO. 6130-110040

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 2004	\$2,172,456
	FY 2005	\$4,635,029
	FY 2006	\$2,407,568
	FY 2007	\$2,405,187
	FY 2008	\$1,662,187

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

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 2004	\$31,150
	FY 2005	\$18,000
	FY 2006	\$13,800
	FY 2007	\$30,050
	FY 2008	\$2,383

DISTRIBUTION: Lead Trust Fund

STATE SOLID WASTE MANAGEMENT FUND

IC 13-20-22 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 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
FY 2007	\$2,603,499	\$2,603,499	\$5,206,998
FY 2008	\$2,420,595	\$2,438,038	\$4,858,633

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 2004	\$72,280,676
	FY 2005	\$47,698,213
	FY 2006	\$10,970,896
	FY 2007	\$13,586,446
	FY 2008	\$16,646,707

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 2004	\$32,714,499
	FY 2005	\$29,621,688
	FY 2006	\$50,454,450
	FY 2007	\$51,436,067
	FY 2008	\$53,521,617

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 2004	\$916,429
	FY 2005	\$2,514,247
	FY 2006	\$200,220
	FY 2007	\$236,865
	FY 2008	\$151,271

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. 2640-110100-42100

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 2004	\$1,680,456
	FY 2005	\$1,916,647
	FY 2006	\$1,276,602
	FY 2007	\$1,768,241
	FY 2008	\$1,512,794

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 2004	\$181,449
	FY 2005	\$246,040
	FY 2006	\$197,588
	FY 2007	\$212,453
	FY 2008	\$191,620

DISTRIBUTION: Blind Vending Account

CONFERENCE/WORKSHOP FEES

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 2004	\$74,757
	FY 2005	\$66,569
	FY 2006	\$57,013
	FY 2007	\$0
	FY 2008	\$0

DISTRIBUTION: Conference/Workshop Fund, Division of Disability and Rehabilitative Services

DIVISION OF FAMILY RESOURCES

CHILD CARE LICENSURE

IC 12-17.2-6 ACCT. NO. 2700-150020

REVENUE BASE: 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 2004	\$37,594
	FY 2005	\$39,647
	FY 2006	\$42,309
	FY 2007	\$53,407
	FY 2008	\$57,512

DISTRIBUTION: Division of Family Resources, 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 2004	\$658
	FY 2005	\$672
	FY 2006	\$0
	FY 2007	\$0
	FY 2008	\$0

DISTRIBUTION: General Fund

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING CHARGES

IC 12-24-6

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

REVENUE:	FY 2004	\$225,933
	FY 2005	\$200,969
	FY 2006	\$186,806
	FY 2007	\$191,794
	FY 2008	\$119,984

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 other state institution 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 2004	\$31,013,056
	FY 2005	\$37,013,056
	FY 2006	\$111,484,694
	FY 2007	\$137,412,798
	FY 2008	\$104,188,111

DISTRIBUTION: Mental Health Fund

PROBLEM GAMBLING FEE

IC 4-35-8.8

ACCT. NO. 3230-141310

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: \$500,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2008	-0-
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DISTRIBUTION: Revenue is distributed to the Division of Mental Health and Addiction for the prevention and treatment of compulsive gambling related to slot machine wagering at pari-mutuel racetracks and gambling at riverboat casinos.

DEPARTMENT OF FINANCIAL INSTITUTIONS

BANKS

IC 28-11-3

ACCT. NO. 3340-120800-42700

REVENUE BASE: Fees are paid by banks on an annual basis. Fees cover services and duties provided by the Department of Financial Institutions, including examinations. The fee for industrial loan and investment companies is the same as banks: \$5,150 minimum fee to a maximum fee of \$1,794,765 plus additional for excess assets over \$40 billion.

RATE:

Total Assets	Fee	Plus	Of Excess Over
\$0 - \$10,000M	\$5,150		
10,001M - 15,000M	5,150 +	.3898/thousand	\$10,000M
15,001M - 25,000M	7,099 +	.126	" 15,000M
25,001M - 50,000M	8,359 +	.09724	" 25,000M
50,001M - 100,000M	10,790 +	.08962	" 50,000M
100,001M - 500,000M	15,271 +	.0848725	" 100,000M
500,001M - 1,000,000M	49,220 +	.0835	" 500,000M
1,000,001M - 3,000,000M	90,970 +	.066767	" 1,000,000M
3,000,001M - 5,000,000M	224,504 +	.0456275	" 3,000,000M
5,000,001M - 10,000,000M	315,759 +	.0451046	" 5,000,000M
10,000,001M - 20,000,000M	541,282 +	.0422655	" 10,000,000M
20,000,001M - 40,000,000M	963,937 +	.0415414	" 20,000,000M
>40,000,001M	1,794,765 +	.040857	" 40,000,000M

M = 1,000

Effective July 1, 2008 - June 30, 2009

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 2004	\$3,076,420
	FY 2005	\$3,058,433
	FY 2006	\$3,164,304
	FY 2007	\$3,647,342
	FY 2008	\$4,114,073

DISTRIBUTION: Financial Institutions Fund

**BUDGET COUNSELORS AND
BUDGET SERVICE COMPANIES
(BUDGET SERVICE FEE)**

IC 28-1-29

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 \$600 flat fee for original purchase and renewal license. An annual renewal fee of \$250 per location is also charged. The Department may make examinations annually, and the examination fee is set by the Department at \$600 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$600
	FY 2005	\$1,100
	FY 2006	\$3,630
	FY 2007	\$7,420
	FY 2008	\$10,007

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

IC 28-11-3; 28-1-20

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 \$5,150 minimum fee and a maximum fee of \$1,794,765 plus additional fees for assets over \$40 billion.

<u>Total Assets</u>	<u>Fee</u>	<u>Plus</u>	<u>Of Excess</u>	<u>Over</u>
\$0 - \$10,000M	\$5,150			
10,001M - 15,000M	5,150 +	.3898/thousand		\$10,000M
15,001M - 25,000M	7,099 +	.126	"	15,000M
25,001M - 50,000M	8,359 +	.09724	"	25,000M
50,001M - 100,000M	10,790 +	.08962	"	50,000M
100,001M - 500,000M	15,271 +	.0848725	"	100,000M
500,001M - 1,000,000M	49,220 +	.0835	"	500,000M
1,000,001M - 3,000,000M	90,970 +	.066767	"	1,000,000M
3,000,001M - 5,000,000M	224,504 +	.0456275	"	3,000,000M
5,000,001M - 10,000,000M	315,759 +	.0451046	"	5,000,000M
10,000,001M - 20,000,000M	541,282 +	.0422655	"	10,000,000M
20,000,001M - 40,000,000M	963,937 +	.0415414	"	20,000,000M
>40,000,001M	1,794,765 +	.040857	"	40,000,000M

M = 1,000

Effective July 1, 2008 - June 30, 2009

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$48,089
	FY 2005	\$32,954
	FY 2006	\$49,346
	FY 2007	\$47,896
	FY 2008	\$40,928

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5

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 2% of face value of check or \$2.

RATE: Initial license is \$600. Renewal fee is \$600. An additional \$250 is added to the renewal fee for each additional branch location. Total renewal fees for additional locations cannot exceed \$2,000. The examination fee is set by the Department at \$600 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$12,522
	FY 2005	\$14,555
	FY 2006	\$42,365
	FY 2007	\$54,770
	FY 2008	\$62,442

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 \$600 per day. However, fee for examination is only charged on amount not offset by volume fees. There is a \$20-per-day late exam fee penalty.

RATE: \$12 per \$100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$2,243,297
	FY 2005	\$2,238,229
	FY 2006	\$1,773,373
	FY 2007	\$1,703,754
	FY 2008	\$1,388,134

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

IC 28-11-3; 28-7-1

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.

A credit union is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

RATE: Service fee: \$600 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, 2008 - June 30, 2009.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$636,918
	FY 2005	\$667,678
	FY 2006	\$698,498
	FY 2007	\$795,341
	FY 2008	\$819,432

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 \$600 plus \$10 per approved dealer not exceeding a maximum of \$2,000. There is a renewal late fee at \$20 per day.

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/renewal license fee is \$2,000 plus \$1,000 per additional Indiana location. The examination fee is set by the Department at \$600 per day per location; and the examination fee is offset by the volume of fees paid.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$881,233
	FY 2005	\$1,241,683
	FY 2006	\$1,241,577
	FY 2007	\$1,222,139
	FY 2008	\$1,331,417

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 \$600 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	\$2,000
	Financial Institution Formation	8,000
	Bank Holding Company Acquisition	5,000
	Change of Control	500
	New or Converted Credit Unions	**
	Mutual Hold Company Reorganization	1,000
	Establishment of Branch Trust Office	500
	Relocation of Main Office or Branch	500
	Merger	1,000

Conversions S&L to Bank or Savings Bank	1,000
Establishment of Nonqualifying Subsidiary	1,000
Actual Expenses	600/day
Consolidation	1,000

*Effective July 1, 2008

**Percentage of annual fee based on number of months in existence in state fiscal year.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$29,900
	FY 2005	\$87,500
	FY 2006	\$60,163
	FY 2007	\$75,778
	FY 2008	\$93,385

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4

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 March 31 is \$600 plus \$10 per agent, with a maximum of \$2,000. Director of the Department may conduct an onsite examination at a fee of \$600 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2004	\$12,720
	FY 2005	\$14,859
	FY 2006	\$25,353
	FY 2007	\$29,400
	FY 2008	\$48,255

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5

ACCT. NO. 3340-120800-42750

REVENUE BASE: Persons, partnerships, associations, limited liability companies, or corporations that lend money on a deposit or pledge of personal property, or that deal in the purchase of personal property on the condition of selling the property back again at a specified 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 examined. Daily exam fee is \$600. There is a \$5.00-per-day late fee for exam fees unpaid.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2004	\$67,060
FY 2005	\$65,995
FY 2006	\$98,725
FY 2007	\$89,730
FY 2008	\$90,565

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

IC 24-7-8; 24-7-2-6

ACCT. NO. 3340-120800-42820

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 \$600. The renewal fee is \$600 plus \$250 fee for each place of business transacting rental purchase agreements as of January 31 of a given year. The Department may collect an examination fee of \$600 per day.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2004 \$28,635
 FY 2005 \$27,025
 FY 2006 \$42,395
 FY 2007 \$43,715
 FY 2008 \$43,195

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3

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	\$ 1,600
5,000,001-10,000,000	2,000
10,000,001-20,000,000	3,000
20,000,001-30,000,000	4,000
30,000,001-40,000,000	5,000
40,000,001-50,000,000	6,000
50,000,001-100,000,000	8,500
100,000,001-500,000,000	11,000
500,000,001-1,000,000,000	21,000
1,000,000,001 and over	21,000 plus \$0.0022 per thousand on assets over \$1,000,000,000

*Effective July 1, 2008 - June 30, 2009

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

Occupant Load	<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 2004	\$202,556
	FY 2005	\$198,191
	FY 2006	\$202,678
	FY 2007	\$256,215
	FY 2008	\$213,401

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 duplex ¹	\$320
(C) commercial ²	\$505

2. System plan review (late filing):

(A) filing fee	\$60
(B) residential, add a room or duplex ³	\$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
(B) plus mileage

\$65/hour/person
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 2004	\$305,205
	FY 2005	\$417,168
	FY 2006	\$394,718
	FY 2007	\$437,232
	FY 2008	404,810

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
Processing fee	\$69 minimum

Variance Application:

Filing fee	\$138
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Plan Examination and Processing Fee:

Single code provision	\$138
Each additional unrelated code provision	\$69

On-Site Inspection:	\$75
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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 2004	\$4,317,612	\$137,911
FY 2005	\$4,921,875	\$119,856
FY 2006	\$5,189,569	\$143,760
FY 2007	\$4,900,539	\$122,184
FY 2008	\$5,268,886	\$131,028

DISTRIBUTION: Fire and Building Services Fund. A portion may be deposited in the Safety Education Fund.

CHILD CARE MINISTRY

IC 12-17.2-6

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 2004	\$32,175
FY 2005	\$33,957
FY 2006	\$32,781
FY 2007	\$34,100
FY 2008	\$35,950

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 \$35 to \$1,000. Fee increases were effective 9/30/06.

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2004	\$112,047
	FY 2005	\$107,708
	FY 2006	\$123,711
	FY 2007	\$482,799
	FY 2008	\$586,914

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 2004	\$26,562
	FY 2005	\$28,538
	FY 2006	\$26,662
	FY 2007	\$26,632
	FY 2008	\$34,116

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

42200; 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
11-20 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 2004	\$204,790	\$8,073	\$40,450
FY 2005	\$202,697	\$10,755	\$41,880
FY 2006	\$202,678	\$4,971	\$57,054
FY 2007	\$256,215	\$2,208	\$43,516
FY 2008	\$213,401	\$34,116	\$59,109

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:	FY 2007	\$2,434,514
	FY 2008	\$2,657,414

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

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 Beginning July 1, 2006

Class	Gross Revenues		Fee
	At Least	But Less Than	
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

Class	Gross Revenues		Fee
	At Least	But Less Than	
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 2004 \$4,038,895
FY 2005 \$4,019,991
FY 2006 \$4,040,482
FY 2007 \$4,884,605*
FY 2008 \$4,918,945*

*Fee collections under new fee schedule.

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, 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 2004	\$71,005
	FY 2005	\$115,509
	FY 2006	\$99,575
	FY 2007	\$31,774
	FY 2008	\$38,079

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

RACETRACK GAMING OWNER'S FEES

IC 4-35-5-3, 4

REVENUE BASE: A pari-mutuel racetrack owner who applies for a license to conduct slot machine gaming at the owner's racetrack.

RATE:

Application fee:	Amount equal to the applicant investigation costs incurred by the Indiana Gaming Commission
Initial license fee:*	\$250 M**
Renewal license fee (annual):***	\$100 per slot machine operated by the licensee

*Valid for five years.

**Payable in two installments: (1) \$150 M payable before 11-1-07; and (2) \$100 M payable before 11-1-08.

***After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2008	\$300,000,000
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DISTRIBUTION: License fees are distributed to the Property Tax Reduction Trust Fund until 2009, and to the state General Fund beginning in 2009. Fees to cover investigation costs are distributed to the state General Fund.

RACETRACK GAMING OWNERSHIP TRANSFER FEE

IC 4-35-5

REVENUE BASE: A pari-mutuel racetrack owner who is the initial licensee to conduct slot machine gaming at the owner's racetrack who sells or relinquishes a controlling interest in the slot machine gaming license. The fee does not apply if the transfer: (1) is due to a bankruptcy, a receivership, or a debt adjustment initiated by or against the initial licensee or the substantial owners of the initial licensee; (b) is because the license is cancelled, terminated, or revoked by the Indiana Gaming Commission; (3) is because of the death of a substantial owner of the initial license; or (4) results in no gain or loss being recognized by the licensee as a result of the transfer for federal tax purposes.

RATE: \$50 M per sale or transfer

ADMINISTRATION: Indiana Gaming Commission

REVENUE: FY 2008 -0-

DISTRIBUTION: General Fund

RACETRACK GAMING SUPPLIER'S LICENSE FEE

IC 4-35-6

REVENUE BASE: A person who sells, leases, or contracts to sell or lease slot machines to a pari-mutuel racetrack owner who is licensed to conduct slot machine gaming at the pari-mutuel racetrack.

RATE:

Application fee:	Amount established by the Indiana Gaming Commission
Annual license fee:	\$5,000

ADMINISTRATION: Indiana Gaming Commission

REVENUE: FY 2008* -0-

*The Indiana Gaming Commission is allowing licensed riverboat casino gaming suppliers to be suppliers to the racetrack slot machine operations.

DISTRIBUTION: General Fund

RACETRACK GAMING OCCUPATIONAL LICENSE FEE

IC 4-35-6.5

REVENUE BASE: A person employed in certain occupations at pari-mutuel racetracks where slot machine gaming is conducted.

RATE:

Application fee: Amount established by the Indiana Gaming Commission
Annual license fee: Amount established by the Indiana Gaming Commission

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Application <u>Fee</u>	Annual Lic. <u>Fee</u>	Replacement <u>Lic. Fee</u>
FY 2008	\$38,475	\$1,700	-0-

DISTRIBUTION: General Fund

RACETRACK GAMING PENALTIES

IC 4-35-4-10

REVENUE BASE: Individuals who have been issued an owner's, supplier's, or occupational license by the Indiana Gaming Commission relating to slot machine gaming at pari-mutuel racetracks.

RATE:

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

ADMINISTRATION: Indiana Gaming Commission

REVENUE: FY 2008 -0-

DISTRIBUTION: General Fund.

GAMING INTEGRITY FEE

IC 4-35-8.7

ACCT. NO. 6000-151710-420000, 421000

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: \$250,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Indiana Gaming Commission

REVENUE: FY 2008 -0-

DISTRIBUTION: Gaming Integrity Fund.*

*Each racetrack owner conducting slot machine gaming is also required under a separate statute to pay the first \$250,000 annually from a required gaming receipts set-aside for various horse racing purposes into the Gaming Integrity Fund.

ORANGE COUNTY RIVERBOAT OPERATING AGENT FEE

IC 4-33-6.5

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>Application Fee</u>	<u>Initial License Fee</u>
FY 2004	\$250,000	-0-
FY 2005	\$50,000	-0-
FY 2006	-0-	\$1,000,000
FY 2007	-0-	-0-
FY 2008	-0-	-0-

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

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>Application Fee</u>	<u>Annual License Fee</u>
FY 2004	\$40,000	\$105,000
FY 2005	\$20,000	\$149,000
FY 2006	\$15,000	\$130,000
FY 2007	\$10,000	\$125,000
FY 2008	\$35,000	\$135,000

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OWNER'S FEES

IC 4-33-6

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:	<u>Applic.Fee</u>	<u>Initial Lic. Fee</u>	<u>Renewal Lic. Fee</u>
FY 2004	-0-	-0-	\$40,000
FY 2005	-0-	-0-	\$50,000
FY 2006	-0-	-0-	\$45,000
FY 2007	-0-	-0-	\$50,000
FY 2008	-0-	-0-	\$50,000

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

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2 M 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
FY 2007	\$100,000	-0-
FY 2008	\$150,000	\$2,000,000

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; 4-33-4-8

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.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>License Holders</u>	<u>Voluntary Exclusions</u>
FY 2004	\$901,853	-0-
FY 2005	\$640,000	\$3,034
FY 2006	\$532,836	\$43,664
FY 2007	\$607,500	\$63,431
FY 2008	\$1,045,707	\$56,076

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE

IC 4-33-8

68 IAC 2-3-2; 2-3-3

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>Application Fee</u>	<u>Annual Lic. Fee</u>	<u>Replacement License Fee</u>
FY 2004	\$712,993	\$552,025	-0-
FY 2005	\$441,051	\$541,255	\$7,370
FY 2006	\$512,057	\$523,950	\$6,390
FY 2007	\$796,778	\$499,750	\$5,370
FY 2008	\$776,875	\$608,508	\$4,380

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8

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.

ADMINISTRATION: Department of Gaming Research

REVENUE:	FY 2004	\$300,000
	FY 2005	\$300,000
	FY 2006	\$300,000
	FY 2007	\$325,000
	FY 2008	\$300,000

DISTRIBUTION: Department of Gaming Research

STATE DEPARTMENT OF HEALTH

ABORTION CLINIC LICENSE FEES

IC 16-21-2

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 State Department of Health 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
	FY 2007	\$7,000
	FY 2008	\$8,982

DISTRIBUTION: General Fund

ADOPTION FEES

IC 31-19-2-8; 31-19-20

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: Adoption History Putative Father AMH Search Fee

FY 2004	\$58,598	\$132,832	\$620
FY 2005	\$60,201	\$132,275	\$540
FY 2006	\$38,136	\$129,986	\$751
FY 2007	\$61,966	\$137,730	\$470
FY 2008	\$66,660	\$138,206	\$272

DISTRIBUTION: Adoption History Fund

**AMBULATORY OUTPATIENT SURGICAL
CENTER LICENSE FEES**

IC 16-21-2

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 State Department of Health on the fourth-quarter 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
	FY 2007	\$209,950
	FY 2008	\$214,500

DISTRIBUTION: General Fund

ANATOMICAL GIFT PROMOTION DONATIONS

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 2004	\$186,458
	FY 2005	\$216,454
	FY 2006	\$155,139
	FY 2007	\$91,148
	FY 2008	\$89,050

DISTRIBUTION: Donate Life Indiana and 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 2004	\$67,789
	FY 2005	\$93,709
	FY 2006	\$106,668
	FY 2007	\$116,634
	FY 2008	\$129,974

DISTRIBUTION: Birth Problems Registry Fund

BIRTHING CENTER LICENSE FEES

IC 16-21-2 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 State Department of Health 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
	FY 2007	\$1,000
	FY 2008	\$1,500

DISTRIBUTION: General Fund

DONATION ACCOUNT

ACCT. NO. 6000-140100

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$37,250
	FY 2005	\$84,699
	FY 2006	\$39,613
	FY 2007	\$6,250
	FY 2008	\$18,824

DISTRIBUTION: Donation Fund

HEALTH FACILITY FEES

IC 16-28-2 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:	\$200	1-50 beds
	\$10.00	for each additional bed

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$471,142
	FY 2005	\$455,967
	FY 2006	\$541,701
	FY 2007	\$499,713
	FY 2008	\$541,337

DISTRIBUTION: General Fund

HOME HEALTH AGENCY FEES

IC 16-27-1, 4 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 \$250. Personal Services Agency annual license fees of \$250 are included in this fund/center in FY 2008. Hospice program certification fees were included in this fund/center prior to FY 2006.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$34,800
	FY 2005	\$36,200
	FY 2006	\$28,400
	FY 2007	\$31,050
	FY 2008	\$34,150

DISTRIBUTION: General Fund

HOSPICE FEES

IC 16-25-4 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:*	FY 2006	\$8,100
	FY 2007	\$8,200
	FY 2008	\$8,500

*Included in Home Health Agency fees prior to FY 2006.

DISTRIBUTION: General Fund

HOSPITAL LICENSE FEES

IC 16-21-2
414 IAC 1-1-1

ACCT. NO. 1000-214070-41190

REVENUE BASE: An annual fee is charged on the basis of total operating expense as reported to the State Department of Health 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
	FY 2007	\$267,000
	FY 2008	\$273,500

DISTRIBUTION: General Fund

MOBILE HOME PARKS

IC 16-41-27

ACCT. NO. 1000-104000-41120, 41130

REVENUE BASE: The license fee for a mobile home park is \$200 for the first 50 sites, plus \$150 for each additional 50 sites. The license fee is paid every four years. The State Department of Health may also impose enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$284,850
	FY 2005	\$144,586
	FY 2006	\$23,700
	FY 2007	\$16,500
	FY 2008	\$261,650

DISTRIBUTION: General Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3

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. The Department collects an annual registration fee of \$50 for each motor fuel outlet. A late registration fee of \$50 may also be imposed by the Department.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$162,775
	FY 2005	\$164,025
	FY 2006	\$162,200
	FY 2007	\$158,900
	FY 2008	\$163,250

DISTRIBUTION: Motor Fuel Inspection Fund

NEWBORN SCREENING FEE

IC 16-41-17

ACCT. NO. 2170-140030-42100, 42110

410 IAC 3-3-7.1

REVENUE BASE: Laboratories pay a \$30 fee for each baby tested. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$1,021,370
	FY 2005	\$1,743,356
	FY 2006	\$3,681,253
	FY 2007	\$2,278,067
	FY 2008	\$3,139,344

DISTRIBUTION: Newborn Screening Fund

PLAN REVIEW FEES

IC 16-19-5-1 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 State Department of Health.

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 2004	\$0
	FY 2005	\$50,500
	FY 2006	\$138,450
	FY 2007	\$131,700
	FY 2008	\$151,050

DISTRIBUTION: General Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11 ACCT. NO. 1000-214070-44830, 44840
412 IAC 2-1-14

REVENUE BASE: An annual \$10 recertification fee is charged by the State Department of Health. A \$10 late fee may also be assessed.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$3,041
	FY 2005	\$30,045
	FY 2006	\$35,375
	FY 2007	\$34,287
	FY 2008	\$33,270

DISTRIBUTION: State Department of Health

RADIOLOGIC TECHNOLOGIST LICENSE FEES

IC 16-41-35-29

ACCT. NO. 1000-104000-41000, 41100

REVENUE BASE: The State Department of Health licenses radiological technologists. A license is \$60, and the biennial renewal fee is not to exceed \$60.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$350,698
	FY 2005	\$385,278
	FY 2006	\$357,560
	FY 2007	\$406,816
	FY 2008	\$417,613

DISTRIBUTION: General Fund

RADON GAS CERTIFICATION FEES

IC 16-41-38

ACCT. NO. 2420-140050-42100

REVENUE BASE: The State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. Biennial fees are \$100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$11,100
	FY 2005	\$9,530
	FY 2006	\$12,100
	FY 2007	\$7,600
	FY 2008	\$14,500

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 1000-104000-43420, 43430

REVENUE BASE: 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.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2004	\$375,185
	FY 2005	\$507,175
	FY 2006	\$580,302
	FY 2007	\$622,725
	FY 2008	\$672,893

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 2004	\$19,148
	FY 2005	\$18,718
	FY 2006	\$19,242
	FY 2007	\$19,345
	FY 2008	\$16,540

DISTRIBUTION: General Fund, Water Sample Revolving Fund

WEIGHTS & MEASURES FEES

IC 16-19-5-1

ACCT. NO. 6000-183400

410 IAC 12-2-1

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: \$4-80 depending on size and procedure.

Standards of Volume: \$10-100 depending on size and procedure.

Standards of Length: \$20 per device tested + \$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 2004	\$27,504
	FY 2005	\$28,741
	FY 2006	\$40,864
	FY 2007	\$34,238
	FY 2008	\$27,374

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 2004	\$125,893
	FY 2005	\$202,815
	FY 2006	\$2,321
	FY 2007	\$2,256
	FY 2008	\$2,999

*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 2004	\$218,483
	FY 2005	\$394,434
	FY 2006	\$29,852
	FY 2007	\$27,214
	FY 2008	\$27,708

*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 2004	\$240,066
	FY 2005	\$33,680
	FY 2006	\$38,915
	FY 2007	\$26,891
	FY 2008	\$52,723

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5

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 2004	-0-
	FY 2005	-0-
	FY 2006	-0-
	FY 2007	-0-
	FY 2008	-0-

DISTRIBUTION: General Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5

ACCT. NO. 1000-731000-41020;
41100; 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 2004	\$15,000
	FY 2005	\$15,000
	FY 2006	\$15,000
	FY 2007	\$15,000
	FY 2008	\$15,000

DISTRIBUTION: General Fund

STALLION REGISTRATION

IC 15-19-2-8 ACCT. NO. 6040-103800-41000; 42170; 42180

REVENUE BASE: The Indiana Horse Racing Commission 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:	Stallion Registration only*	\$ 0
	Registration and Pedigree Fee*	150
	Late Registration Fee*	250

*2007 fees.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2004	\$403,050
	FY 2005	\$375,050
	FY 2006	\$399,875
	FY 2007	\$423,300
	FY 2008	\$382,530

DISTRIBUTION: Standardbred Horse Fund

**INDIANA GRAIN BUYERS AND WAREHOUSE
LICENSING AGENCY**

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7

ACCT. NO. 5340-108190-41000

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 2004	\$158,563
	FY 2005	\$156,417
	FY 2006	\$153,241
	FY 2007	\$148,871
	FY 2008	\$150,583

DISTRIBUTION: General Fund. P.L. 207-2007, effective July 1, 2007, provides that these license fees shall be deposited in the license fee fund of the licensing agency.

GRAIN TESTING EQUIPMENT

IC 4-4-27

ACCT. NO. 5340-108190-427000

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 2004	\$8,490
	FY 2005	\$8,070
	FY 2006	\$8,550
	FY 2007	\$7,067
	FY 2008	\$7,880

DISTRIBUTION: General Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3

ACCT. NO. 3100-121010-41100,42150

REVENUE BASE: Bail agents and recovery agents.

RATE:

	<u>Bail Agents</u>	<u>Recovery Agents</u>
Initial Exam	\$100	\$100
License	650	300
Biennial Renewal	650	300

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 2004	\$326,575	\$9,823
FY 2005	\$19,055	\$1,100
FY 2006	\$310,260	\$500
FY 2007	\$19,294	-0-
FY 2008	\$264,726	\$400

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6

ACCT. NO. 1000-102100-42710,

760 IAC 1-27-4

2800-11000-41100

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator.

RATE:

Licenses:

Insurance Producer:

Resident	\$40 every 2 years
Non-resident	\$120
Producer (Surplus lines)	\$80 annually
Limited Lines Producer	\$40 every 2 years
Administrator	\$50 annually
Consultant	\$40 biennially
Public Adjuster	\$40 biennially
Agent/Limited Insurance Representative	\$20 biennially
Duplicate Licenses	\$10 each

Effective July 2007, license fee must be received every two years. New fees also applied.

ADMINISTRATION: Department of Insurance

REVENUE:

	<u>Initial Lic.</u>	<u>Renewals</u>
FY 2004	\$1,496,735	\$117,551
FY 2005	\$1,488,990	\$729,048
FY 2006	\$1,798,878	\$1,961,292
FY 2007	\$1,737,285	\$1,128,337
FY 2008	\$1,847,592	\$848,593

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY FEES

IC 27

ACCT. NO. 2800-11000-42150

REVENUE BASE: The Department of Insurance (DOI) examines every domestic insurance company at least every five years. DOI's costs of all examinations and/or investigations are reimbursed by the companies examined.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2004	\$1,310,730
	FY 2005	\$1,315,304
	FY 2006	\$1,285,607
	FY 2007	\$1,583,222
	FY 2008	\$2,137,886

Includes retaliatory fees, filing fees, and other fees.

DISTRIBUTION: General Fund

Type of Entity	Code Cite	Fee
Limited-Service HMO	IC 27-13-34-23	\$350 for filing application and amending certificate of authority.\$50 for filing annual report ** \$100 for internal audit fee
Full-Service HMO	IC 27-1-3-15(d) 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(d) 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 subject to retaliatory provision under IC 27-1-20-12	\$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\$100 for filing annual statement\$50 for renewal of company license\$5 for filing certified state of condition annually ** \$350 for internal audit fee
Domestic Risk Retention Group	IC 27-1-3-15(d) 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	\$110 for application for registration (\$100 for annual statement, \$10 for appointment of Commissioner)

Type of Entity	Code Cite	Fee
Domestic Fraternal	IC 27-1-3-15	\$350 for application for admission\$10 for amended articles of incorporation\$25 withdrawal of certificate of authority
	IC 27-11-8-2 & IC 27-11-8-3	\$25 for filing annual statement\$25 for renewal of company license
	IC 27-11-8-2(d)	\$100 for each day annual statement is late
	IC 27-1-3-15(d)	** \$100 internal audit fee
Foreign Fraternal	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$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
	IC 27-11-8-2 & IC 27-11-8-3 subject to retaliatory provision under IC 27-1-20-12	\$25 for filing annual statement\$25 for renewal of company license
	IC 27-1-3-15(d)	** \$100 internal audit fee
Domestic Title	IC 27-7-3-15	\$20 for filing annual statement\$5 for company license\$5 for renewal of company license
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Foreign Title	IC 27-1-3-15 subject to retaliatory provision under IC 27-1-20-12	\$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
	IC 27-7-3-15	\$20 for filing annual statement\$5 for renewal of company license
	IC 27-1-3-15(d)	** \$350 for internal audit fee
Insurance Administrators	IC 27-1-25-11(d) & (e)	\$50 for initial and renewal application

Type of Entity	Code Cite	Fee
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

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 the Department of Insurance. 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>Total Revenue</u>
FY 2004	\$87,718,398	\$9,654	\$87,728,052
FY 2005	\$114,317,795	\$12,885	\$114,330,680
FY 2006	\$132,995,493	\$11,879	\$133,007,372
FY 2007	\$155,648,032	\$9,865	\$155,657,897
FY 2008	\$143,987,285	\$8,682	\$143,995,947

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE PREMIUMS

IC 27-7-9

ACCT. NO. 6310-120030-42100, 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: FY 2004	\$1,041,795
FY 2005	\$1,211,592
FY 2006	\$1,180,633
FY 2007	\$1,268,602
FY 2008	\$1,855,341

DISTRIBUTION: Mine Subsidence Insurance Fund

**POLITICAL SUBDIVISION CATASTROPHIC
LIABILITY CHARGES**

IC 27-1-29.1

ACCT. NO. 6290-121100-42500

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: FY 2004	\$463,387
FY 2005	\$759,631
FY 2006	\$341,465
FY 2007	\$448,203
FY 2008	\$462,112

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

JUDICIARY

COURT ADMINISTRATION FEE

IC 33-37-5-27

ACCT. NO. 1000-100500-42130

REVENUE BASE: This \$5 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. P.L. 122-2008 increased this fee from \$3 to \$5.

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
	FY 2007	\$2,639,960
	FY 2008	\$3,191,193

DISTRIBUTION: 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 2004	\$380,658
	FY 2005	\$358,958
	FY 2006	\$373,634
	FY 2007	\$361,047
	FY 2008	\$364,515

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 2004	\$49,941,942
	FY 2005	\$50,709,647
	FY 2006	\$52,649,990
	FY 2007	\$52,568,710
	FY 2008	\$59,392,207

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 \$9,277,023 is transferred from the state General Fund to the following funds.

- (1) 8.03% to the Family Violence and Victim Assistance Fund established under IC 12-18-5-2.
- (2) 38.55% to the Indiana Judges' Retirement Fund established under IC 33-13-8.
- (3) 2.56% to the Law Enforcement Academy Building Fund established under IC 5-2-1-13.
- (4) 10.27% to the Law Enforcement Training Fund established under IC 5-2-1-13.
- (5) 11.93% to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40.
- (6) 19.49% to the Motor Vehicle Highway Account.
- (7) 0.25% to the Fish and Wildlife Fund established by IC 14-22-3-2.
- (8) 1.63% 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.
- (9) 7.29% 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. 100500-42120

REVENUE BASE: This \$2 fee is 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.

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
	FY 2007	\$854,293
	FY 2008	\$1,109,817

DISTRIBUTION: General Fund

**FEES FOR SERVICES PROVIDED BY THE
STATE PUBLIC DEFENDER**

IC 33-40-2

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 2004	\$109,072
	FY 2005	\$162,815
	FY 2006	\$102,219
	FY 2007	\$87,057
	FY 2008	\$37,677

DISTRIBUTION: State Public Defender; 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
	FY 2007	\$1,091,238

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

JUDICIAL SALARIES FEE

IC 33-37-5-26 ACCT. NO. 1000-100500-42110

REVENUE BASE: Under 33-38-5-8.1, the salaries of court officers (judges and prosecuting attorneys) can be changed by the legislative act of increasing the specific salaries that are in statute or by the administrative act of the budget director increasing their salaries by the same percentage as state employees in the executive branch who are in the same or a similar salary bracket.

When the salaries of court officers are increased based on the percentage increase of state employees, the judicial salaries fee is increased. This fee is collected by the clerks from litigants filing

civil cases 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 from July 1, 2008, to June 30, 2009, city and town courts, and Marion County small claims courts. An \$18 fee is charged in civil filings and in criminal and infractions cases when a defendant is convicted. A \$13 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
FY 2007	\$12,677,375
FY 2008	\$15,117,073

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
	FY 2007	\$2,824,629
	FY 2008	\$3,130,205

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 2004	\$12,587
	FY 2005	\$10,013
	FY 2006	\$11,557
	FY 2007	\$14,702
	FY 2008	\$10,378

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: State Auditor

REVENUE:	FY 2004	\$1,201,174
	FY 2005	\$1,162,866
	FY 2006	\$1,180,585
	FY 2007	\$1,187,327
	FY 2008	\$1,207,817

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23

ACCT. NO. 1000-186600

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 2004	\$56,025
	FY 2005	\$33,677
	FY 2006	\$29,891
	FY 2007	\$24,804
	FY 2008	\$24,896

DISTRIBUTION: Sexual Assault Victims Assistance Fund

**FEES DEPOSITED INTO THE
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 2004	\$9,219,381
FY 2005	\$9,814,346
FY 2006	\$9,498,948
FY 2007	\$9,280,884
FY 2008	\$9,705,836

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

ACCT. NO. 2660-110000

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties depend 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 2004	\$99,050
	FY 2005	\$97,492
	FY 2006	\$177,018
	FY 2007	\$318,969
	FY 2008	\$260,237

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

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 by self-insured employers.

ADMINISTRATION: Bureau of Safety Education and Training

REVENUE:	FY 2004*	-0-
	FY 2005*	-0-
	FY 2006*	-0-
	FY 2007*	-0-
	FY 2008*	-0-

*Balance in BUSET on April 1 was greater than \$600,000.

DISTRIBUTION: BUSET Fund

STATE BOARD OF LAW EXAMINERS

ATTORNEYS

Indiana Rules of Court

REVENUE BASE: The fee for the bar examination is \$250, and re-examination is \$250. The fee for admission on a foreign license is \$800*, 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.

*State Board of Law Examiners retains \$550, and \$250 goes to the National Conference of Bar Examiners for investigation of application.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Exam fee	\$218,750	\$233,000	\$210,510	\$248,500	\$237,250
Foreign lic. fee	40,400	38,050	43,750	37,150	46,950
Prof. Corp. fee	13,992	17,340	13,980	45,820	44,800
Ltd. Liability Corp.	4,830	5,610	3,910	9,850	11,440
Ltd. Liability Partnership fee	7,510	7,980	8,550	13,690	13,690
Interest	1,151	7,715	18,715	37,783	20,728
Q&A	700	150	675	575	425
Miscellaneous	594	725	515	336	481
Bus. Counsel Lic. fee	<u>--</u>	<u>6,100</u>	<u>3,850</u>	<u>6,050</u>	<u>4,600</u>
Total	\$287,927	\$310,570	\$304,455	\$399,794	\$380,364

DISTRIBUTION: State Board of Law Examiners Fund

INDIANA CORN MARKETING COUNCIL

INDIANA CORN MARKET DEVELOPMENT

IC 15-15-12

ACCT. NO. 1000-121960

REVENUE BASE: An assessment of \$0.005 per bushel is collected* on all corn sold in Indiana. The assessment may be imposed and collected on a quantity of corn only once and shall be collected by the first purchaser. The first purchaser of the corn shall deduct the assessment from the sum of money to be paid to the producer of the corn. The producer may secure a refund equal to the assessment amount deducted upon filing a written application within 180 days after the assessment is deducted.

ADMINISTRATION: Corn Marketing Council.

REVENUE:*	FY 2004	\$41,265
	FY 2005	\$44,843
	FY 2006	\$44,423
	FY 2007	\$46,791
	FY 2008	\$750,343**

DISTRIBUTION: Indiana Corn Market Development Account. On July 1 of each year the Budget Agency must transfer the lesser of (1) 25% of the balance in this account; or (2) the amount of the E85 retail merchant Sales Tax deductions allowed above the \$1,000,000 cap amount in IC 6-2.5-7-5(d). The amount transferred must be deposited in the same manner as Sales and Use taxes. This transfer is made for the purpose of reimbursing the state for E85 retail merchant Sales Tax deductions allowed in the previous fiscal year above the current statutory cap of \$1,000,000.

*SEA 250-2007, effective July 1, 2007, changed the payment of this assessment from voluntary compliance to mandatory compliance with the entitlement of a refund for producers who file within 180 days of the assessment. This bill also added the E85 Sales Tax deduction reimbursement to the distribution and uses of the Indiana Corn Market Development Account.

**The amount shown here represents 25% of the assessment collected on corn sales for FY 2008. These funds were distributed by the Budget Agency to the funds listed in the Sales Tax distribution as follows:

• State General Fund	\$744,176
• PMTF	\$5,027
• CRSF	\$923
• IRSF	\$218

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5

ACCT. NO. 1000-100170

REVENUE BASE: Prices of 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:

2008 Acts (cd-rom)	\$30
2008 Indiana Code (DVD)	\$25
Indiana Register (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	\$20/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2004	\$46,159
	FY 2005	\$54,793
	FY 2006	\$43,408
	FY 2007	\$45,110
	FY 2008	\$27,816

DISTRIBUTION: General Fund

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11
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 Library Certification Board. A permanent certificate is \$1, a temporary permit is \$1, and renewal of a temporary permit is \$1.

ADMINISTRATION: Library Certification Board

REVENUE: FY 2004	\$117
FY 2005	\$98
FY 2006	\$82
FY 2007	\$120
FY 2008	\$135

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

LOBBY REGISTRATION

IC 2-7-2

ACCT. NO. 1000-100150-43300

REVENUE BASE: Lobbyists are required to register with the Lobby Registration 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 2004	\$137,565
FY 2005	\$152,487
FY 2006	\$160,209
FY 2007	\$145,594
FY 2008	\$193,204

DISTRIBUTION: General Fund

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

SALES DISCLOSURE FILING

IC 6-1.1-5.5	ACCT. NO. 6000-186500-42100
P.L. 245 (2003)	1000-100500-42100 (FY04)
P.L. 228 (2005)	1000-101460-42100 (FY05, FY06)

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:	Assessment Training and <u>Admin. Fund</u>	<u>General Fund</u>	<u>Total</u>
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 2007	\$836,448	--	\$836,448
FY 2008	\$864,953	--	\$864,953

*FY 2006 includes some amounts that were collected at the county level before July 1, 2005.

DISTRIBUTION: State Assessment Training and Administration Fund; 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.

BUREAU OF MINES AND MINING

MINERS

IC 22-10-3

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 2004	\$2,645
	FY 2005	\$3,385
	FY 2006	\$2,705
	FY 2007	\$2,575
	FY 2008	\$3,481

DISTRIBUTION: General Fund

BUREAU OF MOTOR VEHICLES

ABANDONED VEHICLES

IC 9-22-1; 9-29-7

ACCT. NO. 3460-120000-43100

REVENUE BASE: Prior to FY 2008, if an abandoned vehicle was valued at over \$500 and was not claimed, it could be sold. The purchaser of an abandoned vehicle was required to purchase a bill of sale for a fee of \$6. P.L. 191 (2007) removed the Bureau of Motor Vehicles (BMV) from the disposition of abandoned vehicles and repealed the Abandoned Vehicle Fund.

Cities of the first, second, third class, towns, and counties could elect to sell and keep revenues from the vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27).

P.L. 191 (2007) removed the BMV from the disposition of abandoned vehicles and repealed the Abandoned Vehicle Fund.

ADMINISTRATION: BMV

REVENUE:	FY 2004	\$384,948
	FY 2005	\$591,703
	FY 2006	\$570,061
	FY 2007	\$672,471
	FY 2008	-0-

DISTRIBUTION: All revenue collected by the BMV was paid into the Motor Vehicle Highway Account.

ALTERNATIVE FUEL DECALS

IC 6-6-2.1

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, 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; 9-13-2-42

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: Secretary of State

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:	<u>Class A Dealer (more than one business location)</u>	
	1-year	\$30 + \$10 for each addl. location
	2-year	\$60 + \$20 for each addl. location
	<u>Class B Dealer (one business location)</u>	
	1-year	\$20
	2-year	\$40
	Dealer plates	\$10
	Dealer special permits	\$10
	Duplicate plates	\$1
	Replacement plates	No charge
	Mailing fees	No charge

ADMINISTRATION: Secretary of State

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 (CDL) began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued CDL by April 1, 1992.

<u>To MVH</u>	<u>To LBF</u>	<u>To Tech Fund</u>
\$15	\$14.50	\$0.50
10	9.50	0.50
10	5.50	0.50
5	4.50	0.50

Fee for the CDL skills test is retained by the tester.

<u>Fees:</u>	<u>Total Fee</u>
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

A CDL is not required for 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.

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 \$10 for each student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2004	\$331,765
	FY 2005	\$313,025
	FY 2006	\$234,898
	FY 2007	\$185,510
	FY 2008	\$548,430

DISTRIBUTION: Motor Vehicle Highway Account

DRIVER TRAINING SCHOOLS

IC 5-2-6-3; 5-2-6.5

ACCT. NO. 3010-123500-41930

REVENUE BASE: There is a driver training school registration fee of \$100 and a fee of \$10 for each instructor. Fees are renewed annually on or before June 30.

ADMINISTRATION: Criminal Justice Institute after December 31, 2008

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR BOAT REGISTRATION

IC 9-29-15; 9-31-1-6; ACCT. NO. 3420-123200-41090
9-31-3 2710-11000; 42100

REVENUE BASE: Every motor boat and non-motorized sailboat on the waters of this state must pay the Watercraft Excise Tax, the DNR Fee, and the Lake and River Enhancement (LARE) Fee. Motor boats must also be registered and numbered.

RATE:

	<u>Fees to BMV</u>	<u>Fees to DNR</u>	<u>Total Fees</u>
<u>One-Time Title Fees</u>			
Titles	\$8.00	\$7.00	\$15.00
Repossession	\$15.00	\$0.00	\$15.00
Corrections	\$15.00	\$0.00	\$15.00
Duplicate	\$8.00	\$7.00	\$15.00
HIN Application	\$10.50	\$0.00	\$10.50
Delinquent Fee	\$12.00	\$8.00	\$20.00

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:

	All Title/Reg. <u>Except LARE</u>	<u>LARE Fees</u>	<u>Total</u>
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
FY 2007	\$1,642,463	\$2,936,150	\$4,578,613
FY 2008	\$1,485,590	\$3,728,386	\$5,213,970

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 LARE 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. 2260-110000-41100

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 2004	\$824,749
	FY 2005	\$968,969
	FY 2006	\$711,649
	FY 2007	\$580,588
	FY 2008	\$920,665

DISTRIBUTION: Motor Vehicle Odometer Fund,
then redistributed to

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,
41210, 42190, 49030

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
Operator (3 yr.)	12.00
Chauffeur	18.00
Public passenger chauffeur (4 yr.)	18.00
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

<u>Type of License</u>	<u>Fee</u>
Perm disability placard (2 types)	0.00
Addl/dup disability placard	5.00
Temp disability placard	5.00
Delinquent license renewal	5.00

*PL 184-2007 provided the following changes to operator's licenses to comply with the Federal ID Act.

"An operator's license issued:

- (1) after May 14, 2007, and before Jan. 1, 2008, expires at midnight on the birthday of the holder that occurs five years following the date of issuance;
- (2) after Dec. 31, 2007, and before Jan. 1, 2009, expires at midnight on the birthday of the holder that occurs four years following the date of issuance; and
- (3) after Dec. 31, 2008, expires at midnight on the birthday of the holder that occurs six years following the date of issuance.

(c) Notwithstanding IC 9-29-9-2, the fee for an operator's license issued under IC 9-24 is:

- (1) \$7.50 for an operator's license issued after May 14, 2007, and before Jan. 1, 2008;
- (2) \$6 for an operator's license issued after Dec. 31, 2007, and before Jan. 1, 2009; and
- (3) \$9 for an operator's license issued after Dec. 31, 2008.

(d) An additional fee, other than a fee set forth in subsection (c), that is assessed or collected by the Bureau under IC 9-16 or IC 9-29-3-19 for the issuance of an operator's license after May 14, 2007, and before Jan. 1, 2009, shall be at the rate set forth in:

- (1) a statute; or
- (2) a rule adopted under IC 4-22-2; as of May 14, 2007."

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 for noncompliance 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 2004	\$7,038,610
	FY 2005	\$9,565,135
	FY 2006	\$9,563,970
	FY 2007	\$623,182
	FY 2008	\$1,861

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 2004	\$1,541,541
	FY 2005	\$2,021,942
	FY 2006	\$1,954,761
	FY 2007	\$190,440
	FY 2008	\$681,637

DISTRIBUTION: Motor Vehicle Highway Account

MILITARY FAMILY RELIEF FUND

IC 10-17-12

ACCT. NO. 6000-103560

REVENUE BASE: The Military Family Relief Fund became effective January 1, 2007. The Fund is established to assist families of Indiana residents who are members of a reserve component of the armed forces, or the Indiana National Guard, and who were called to active duty after September 11, 2001, for a period that exceeds 30 consecutive days in a calendar year. Eligible families are provided assistance with food, housing, utilities, medical services, basic transportation, child care, and other essential family support expenses that have become difficult to afford.

The Fund consists of the following:

- (1) Appropriations made by the General Assembly.
- (2) Donations to the Fund.
- (3) Interest.
- (4) Money transferred to the Fund from other funds.
- (5) Annual supplemental license fees (see IC 9-29-5-38.5).
- (6) Money from any other source authorized or appropriated for the Fund.

ADMINISTRATION: Military and Veterans' Benefits Board;
Department of Veterans' Affairs

REVENUE: Included in Vehicle Registration and Title Fees Table

DISTRIBUTION: Military Family Relief Fund

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, and 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	23.75
Five-yr. registration	
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
Surtax/wheel tax (var. fee)	0.15
Commercial vehicle excise 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 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Account Number</u>
Motor Vehicle Highway	\$131,515,258	\$129,641,379	\$127,107,705	\$136,032,086	\$133,448,972	3010-123500-41210
State Highway Fund	10,495,776	10,521,531	10,048,790	10,088,741	10,338,676	6250-140100-41210
Local Road & Street	8,587,452	8,608,289	8,213,532	8,234,457	8,439,071	6250-130100-41210
Motorcycle Education	1,047,851	1,098,216	1,114,812	1,263,292	1,398,732	2120-170000-41200
Crossroads 2000	36,899,125	37,214,434	35,220,816	36,781,529	36,367,523	4640-101500-42150
Odometer Fund	824,749	968,969	711,649	580,588	920,665	2260-110000-41100
State Police Building Fund	1,664,034	1,688,611	1,630,271	1,678,711	1,795,739	3260-110100-42100
State License Branch Fund	80,518,049	80,266,824	80,410,468	92,840,525	92,711,950	3590-110000-41250
BMV Technology Fund	5,505,733	5,531,609	5,228,266	5,382,792	5,578,671	6210-120300-49000
Anti-Terrorism Fund	13,579,499	9,434,336	12,907,061	13,282,983	13,730,667	2860-100100-42100
Military Family Relief Fund				<u>487,259</u>	<u>1,030,098</u>	6000-103560
Total	\$290,637,526	\$284,974,198	\$282,593,370	\$306,652,963	\$305,760,764	

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)
Military Family Relief Fund

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 2004	\$764,922
	FY 2005	\$629,435
	FY 2006	\$638,640
	FY 2007	\$764,996
	FY 2008	\$106,435

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 2004	\$1,715,133
	FY 2005	\$1,638,342
	FY 2006	\$1,581,548
	FY 2007	\$1,568,249
	FY 2008	\$1,592,064

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, 43900,
43910, 45100, 49000

REVENUE BASE:

Annual Entrance Permits	\$64,538
Gate Receipts	\$101,024
Campgrounds	\$367,060
Concessions/Other User Fees	\$44,788
Timber Sales	\$2,636,402
Tree Seedling Sales	\$1,000,445
Miscellaneous	\$537,226
Federal	\$120,675

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2004	\$3,764,273
	FY 2005	\$3,513,605
	FY 2006	\$3,128,891
	FY 2007	\$5,150,381
	FY 2008	\$4,872,158

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

Water Well Drillers* \$100/\$25

ADMINISTRATION: Water Division

REVENUE:	FY 2004	\$171,636
	FY 2005	\$148,431
	FY 2006	\$223,260
	FY 2007	\$119,250
	FY 2008	\$273,073*

*Added to totals for Land and Water Resources Fund in 2008. (Prior to 2008, revenue for Water Well Drillers was reported separately.)

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 2004	\$99,705
	FY 2005	\$171,199
	FY 2006	\$202,699
	FY 2007	\$143,110
	FY 2008	\$230,404

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

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	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	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	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

3 Total 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	100	N/A	14-22-31-2
Lake Michigan			
Commercial Fishing	3,000 ¹	N/A	14-22-14-10
Seines, per 100 yards	20	N/A	14-22-13-1
Nets - each	4	N/A	14-22-13-1
Mussel Harvest	100	N/A	14-22-17-3

	<u>Resident</u>	Non- <u>Resident</u>	<u>Code Cite</u>
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
Add'l 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 2004 \$17,449,360

FY 2005 \$19,930,341

FY 2006 \$20,074,920

FY 2007 \$19,783,357

FY 2008 \$17,644,067

DISTRIBUTION: Fish and Wildlife Fund

NURSERIES (PLANTS)

IC 14-24-10

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 2004	\$175,444
	FY 2005	\$157,987
	FY 2006	\$149,501
	FY 2007	\$95,925
	FY 2008	\$126,738

DISTRIBUTION: Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1 ACCT. NO. 3410-117100-41100; 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 of Natural Resources for enforcement, construction, and maintenance of vehicle trails.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2004	\$374,832
	FY 2005	\$333,704
	FY 2006	\$324,711
	FY 2007	\$325,695
	FY 2008	\$392,050

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.

Inspections

Dockside Dry Dock

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 2004	\$5,695
	FY 2005	\$5,275
	FY 2006	\$5,705
	FY 2007	\$5,770
	FY 2008	\$6,330

DISTRIBUTION: Entomology and Plant Pathology Fund

PENALTIES

IC 14-37-13-3

ACCT. 2290-112700-42050

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 2004	\$102,305
	FY 2005	\$38,075
	FY 2006	\$108,875
	FY 2007	\$40,150
	FY 2008	\$49,566

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; 6000-167900-43900;
6000-111900-42440

RATE: A fee is charged for certain admissions, camping, concessions, and other activities.

ADMINISTRATION: State Parks/Reservoir Management Division

REVENUE:	FY 2004	\$20,331,791
	FY 2005	\$18,339,973
	FY 2006	\$20,310,944
	FY 2007	\$21,075,366
	FY 2008	\$22,676,332

NOTE: Revenue from State Parks and Reservoirs are combined.

DISTRIBUTION: Dedicated for State Park/Reservoir purposes

TEST HOLE AND OIL AND GAS WELL PERMIT FEES

IC 14-37, 38

ACCT. NO. 3150-130000-41100

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 2004	\$78,950
	FY 2005	\$101,100
	FY 2006	\$133,175
	FY 2007	\$143,704
	FY 2008	\$171,515

Annual Class II Well Permit Fees

<u>Number of Wells Operated</u>	<u>Fee*</u>
1	\$150
2-5	\$300
6-25	\$750
26-100	\$1,500
>100	\$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 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 2004	\$84,985
	FY 2005	\$88,095
	FY 2006	\$84,480
	FY 2007	\$82,320
	FY 2008	\$84,375

DISTRIBUTION: Forestry administrative purposes

WATER RESOURCES

IC 14-25-2 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 2004	\$268,998
	FY 2005	\$274,913
	FY 2006	\$267,132
	FY 2007	\$235,124
	FY 2008	\$302,665

DISTRIBUTION: Water Resources Development Fund

COMMISSION ON PROPRIETARY EDUCATION

ACCREDITATION FEES

IC 21-17-2

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 2004	\$60,013
	FY 2005	\$65,064
	FY 2006	\$72,091
	FY 2007	\$72,161
	FY 2008	\$65,718

DISTRIBUTION: General Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 25-2.1

ACCT. NO. 1000-102700

872 IAC 1-1-10

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:	Issuance and renewal (3 years)	
	1 st year of cycle	\$75
	2 nd year of cycle	\$50
	3 rd 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/permit	\$50*
	Verification	\$25
	*plus renewal fee	

ADMINISTRATION: Professional Licensing Agency (Board of Accountancy)

REVENUE:	FY 2004	\$209,101
	FY 2005	\$81,799
	FY 2006	\$609,468
	FY 2007	\$340,497
	FY 2008	\$84,923

DISTRIBUTION: General Fund

ACUPUNCTURISTS

IC 25-2.5

ACCT. NO. 1000-102860-41170

844 IAC 13-2-4, 6

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 (up to 3 years)	\$50*
	Verification/Duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2004	\$8,943
	FY 2005	\$10,070
	FY 2006	\$6,480
	FY 2007	\$12,735
	FY 2008	\$9,753

DISTRIBUTION: General Fund

ARCHITECTS & LANDSCAPE ARCHITECTS

IC 25-4 ACCT. NO. 1000-102720
804 IAC 1.1-3-1

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
	Late renewal penalty (up to 3 years)	\$50*
	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 renewal fee

**Authorized, but not yet established by Board

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Architects & Landscape Architects)

REVENUE:	FY 2004	\$437,535
	FY 2005	\$66,018
	FY 2006	\$389,240
	FY 2007	\$99,875
	FY 2008	\$397,061

DISTRIBUTION: General Fund

ATHLETIC TRAINERS

IC 25-5.1 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 (up to 3 years)	\$50*
	Temporary permit	\$25
	Verification/duplicate	\$10 each

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Athletic Trainers Board)

REVENUE:	FY 2004	\$7,050
	FY 2005	\$45,060
	FY 2006	\$9,380
	FY 2007	\$89,330
	FY 2008	\$9,986

DISTRIBUTION: General Fund

AUCTIONEERS

IC 25-6.1 ACCT. NO. 1000-102910
812 IAC 1-1-35

REVENUE BASE: The revenue base consists of initial/renewal license fees. In addition, a surcharge is included in the license fee as self-insurance. If the Auctioneers Recovery Fund goes below \$360,000, an additional surcharge is assessed based on statutory formula to maintain the fund at approximately \$400,000.

RATE:	Issuance/renewal --	
	Auctioneer, auction house & company	\$70
	Reciprocal license	\$35
	Application for temporary permit	\$25
	Reinstatement/renewal fee	
	(after one year cannot)	\$25*
	Application for examination fee	\$25
	Certificate of license/ restoration/	
	duplicate license and pocket card	\$5
	Penalty for late renewal (up to 4 years)	\$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Auctioneers Commission)

REVENUE:	FY 2004	\$256,103
	FY 2005	\$27,647
	FY 2006	\$23,471
	FY 2007	\$18,687
	FY 2008	\$244,762

DISTRIBUTION: General Fund

BARBERS

IC 25-7
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	\$50
	Barber license	\$40
	Instructor license	\$40
	Duplicate pocket license/	
	Wall certificate	\$10
	Late renewal penalty (up to 3 years)	\$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(State Board of Barber Examiners)

REVENUE:	FY 2004	\$74,812
	FY 2005	\$102,107
	FY 2006	\$96,146
	FY 2007	\$84,542
	FY 2008	\$63,551

DISTRIBUTION: General Fund

BOXERS

IC 25-9
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 (up to 3 yrs)	\$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Boxing Commission)

REVENUE:	FY 2004	\$21,923
	FY 2005	\$14,236
	FY 2006	\$22,914
	FY 2007	\$15,555
	FY 2008	\$11,909

DISTRIBUTION: General Fund

CHIROPRACTORS

IC 25-10
846 IAC 1-4-7

ACCT. NO. 1000-102860-41110

REVENUE BASE: Licensing fees for chiropractors.

RATE:	Exam/endorsement/renewal (biennial)	\$100
	Late renewal penalty (up to 3 years)	\$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 2004	\$67,850
	FY 2005	\$66,545
	FY 2006	\$86,242
	FY 2007	\$57,061
	FY 2008	\$79,685

DISTRIBUTION: General Fund

COSMETOLOGISTS

IC 25-8 ACCT. NO. 1000-102920
820 IAC 2-2-2; 5-1-20(2); 7-1-2

REVENUE BASE: Licensing fees for cosmetology schools; cosmetology, esthetic, electrology and manicurist salons; cosmetology, esthetic, and electrology instructors; and master cosmetologists, cosmetologists, estheticians, electrologists, and manicurists.

RATE:	Issuance for individual by reciprocity	\$100
	Issuance/renewal for individual(by exam) or salon	\$40
	Issuance/renewal for school (pre-licensing)	\$400
	Restoration/late renewal penalty (up to 3 years)	\$50*
	Examination fee (payable to exam service)	\$59
	Instructor exam fee (charged by Board)	\$15
	Duplicate pocket card	\$10
	License for tanning facility (new facility/renewal)	\$200

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Cosmetology Examiners)

REVENUE:	FY 2004	\$923,192
	FY 2005	\$907,715
	FY 2006	\$931,479
	FY 2007	\$912,302
	FY 2008	\$900,142

DISTRIBUTION: General Fund

DENTISTS

IC 25-14 ACCT. NO. 1000-102740-41100
828 IAC 0.5-2; 1-5-5

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)	\$50*
	Intern permit	\$100
	Intern permit renewal	\$50
	Corporation application	\$25
	Corporation renewal (biennial)	\$20
	Verification/duplicate	\$10
	Instructor renewal	\$50
	Anesthesia, sedation permit/renewal (biennial)	\$50
	Registration for additional office to administer anesthesia, sedation	\$25
	Mobile dental facilities:	
	Application	\$200
	Registration renewal	\$100
	Continuing education sponsor fee/ Study club app./Org./Ind. application	\$250

*plus renewal fee

Civil Penalties for Failure to Obtain Continuing Education Hours

of Hours Needed

For Compliance

	<u>Penalty</u>
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 2004	\$628,377
	FY 2005	\$78,210
	FY 2006	\$644,747
	FY 2007	\$89,330
	FY 2008	\$693,176

DISTRIBUTION: General Fund

DENTAL HYGIENISTS

IC 25-13 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)	\$50*
	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	
<u>For Compliance</u>	<u>Penalty</u>
1-2	\$50
3-5	\$100
6-10	\$250
11-14	\$375

ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)

REVENUE: Included in Dentists' revenue.

DISTRIBUTION: General Fund

DIETITIANS

IC 25-14.5
830 IAC 1-4-1

ACCT. NO. 1000-101500-41100

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Application/endorsement/renewal (biennial)	\$20
	Late renewal penalty (up to 3 years)	\$50*
	Duplicate	\$10
	Verification of status to another state	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Dietitians Certification Board)

REVENUE:	FY 2004	\$2,850
	FY 2005	\$27,300
	FY 2006	\$3,210
	FY 2007	\$25,565
	FY 2008	\$4,350

DISTRIBUTION: General Fund

ENGINEERS

IC 25-31
864 IAC 1.1-12-1

ACCT. NO. 1000-102780

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 3 years)	\$50*
	Examination:	
	Intern (post-college)	\$100
	Proctoring (for other state registration)	\$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 2004	\$1,042,988
	FY 2005	\$833,455
	FY 2006	\$864,638
	FY 2007	\$1,180,038
	FY 2008	\$1,013,083

DISTRIBUTION: General Fund

ENVIRONMENTAL HEALTH SPECIALISTS

IC 25-32 ACCT. NO. 1000-102220
896 IAC 1-3-2

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 renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Environmental Health Specialists)

REVENUE:	FY 2004	\$5,005
	FY 2005	\$4,835
	FY 2006	\$5,495
	FY 2007	\$3,150
	FY 2008	\$5,515

DISTRIBUTION: General Fund

FUNERAL AND CEMETERY SERVICES

IC 25-15
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 Funeral Service Education Fund.

RATE:	Issuance/renewal (director/home)	\$50
	Intern issuance/renewal	\$25
	Reciprocity (director)	\$50
	Examination (by Board)	\$50
	Reinstatement of expired license (less than 3 yrs)	\$50*
	Duplicate pocket card or certificate/verification	\$10
	Education fund	\$ 5

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Funeral and Cemetery Service)

REVENUE:	Funeral <u>Board</u>	Education <u>Fund</u>
FY 2004	\$16,682	\$1,225
FY 2005	\$137,101	\$11,855
FY 2006	\$26,120	\$960
FY 2007	\$139,748	\$12,285
FY 2008	\$19,708	\$750

DISTRIBUTION: General Fund, Education Fund

HEALTH FACILITY ADMINISTRATORS

IC 25-19
840 IAC 1-3-2

ACCT. NO. 1000-102710

REVENUE BASE: Licensing fees for health facility 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 2004	\$28,417
	FY 2005	\$149,318
	FY 2006	\$32,368
	FY 2007	\$150,340
	FY 2008	\$29,380

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20 ACCT. NO. 1000-104190
844 IAC 9-1-1

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Examination	\$60
	Biennial renewal	\$40
	Student hearing aid dealer permit/renewal	\$20
	Verification/duplicate	\$10
	Late renewal penalty (up to 3 years)	\$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Hearing Aid Dealer Examiners)

REVENUE:	FY 2004	\$9,405
	FY 2005	\$8,260
	FY 2006	\$10,345
	FY 2007	\$8,900
	FY 2008	\$11,410

DISTRIBUTION: General Fund

HOME INSPECTORS

IC 25-20.2
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 (up to 3 years)	\$50*
Reinstatement	\$400
Continuing education sponsor	
Application/issuance (biennial)	\$500
Pre-license course provider	
Application/issuance (biennial)	\$500
Verification/Duplication	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Board (Home Inspectors Licensing Board)

REVENUE: FY 2006	\$209,070
FY 2007	\$65,571
FY 2008	\$285,881

DISTRIBUTION: General Fund

HYPNOTISTS

IC 25-20.5
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 (up to 3 years)	\$50*
Verification/duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency (Indiana Hypnotist Committee)

REVENUE:	FY 2004	\$8,025
	FY 2005	\$3,720
	FY 2006	\$7,110
	FY 2007	\$1,550
	FY 2008	\$5,525

DISTRIBUTION: General Fund

LAND SURVEYORS

IC 25-21.5 ACCT. NO. 1000-102780
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 3 years)	\$50**
Review examination application	
surveyor in training	\$100
Review examination application	\$300
Proctoring fee	\$100
Registration by comity	\$500
Duplicate pocket card	\$10
Duplicate certificate	\$25
Investigation fund fee	***

*plus \$2 for each hour of continuing education

**plus renewal fee

***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 25-23.7

ACCT. NO. 1000-102080

879 IAC 1-4-1

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 fee

ADMINISTRATION: Professional Licensing Agency (Manufactured Home Installers Board)

REVENUE: FY 2006	\$40,670
FY 2007	\$4,800
FY 2008	\$1,805

DISTRIBUTION: General Fund

MASSAGE THERAPISTS

IC 25-21.8

REVENUE BASE: Certification fees for persons qualified to practice massage therapy.

RATE: Fees not yet established by Board.

ADMINISTRATION: Professional Licensing Agency
(Board of Massage Therapy)

REVENUE: N/A

DISTRIBUTION: General Fund

MEDICAL LICENSING

IC 25-22.5
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)	\$50*
	Temporary medical permit	\$100
	Temporary medical permit renewal	\$50
	Corporation application	\$25
	Corporation renewal	\$20
	Verification/duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board of Indiana)

REVENUE:	FY 2004	\$1,424,307
	FY 2005	\$4,806,583
	FY 2006	\$1,031,922
	FY 2007	\$4,697,902
	FY 2008	\$1,239,048

DISTRIBUTION: General Fund

NURSES

IC 25-23
848 IAC 1-1-14; 3-5-1; 5-3-1

ACCT. NO. 1000-102800-41100;
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 (up to 3 years)	\$50**

Endorsement out-of-state	\$10
Filing/updating multistate licensure	
Privilege form	\$25
Temporary permit	\$10
Duplicate	\$10

*25% 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 2004	\$3,464,090	\$589,995
	FY 2005	\$1,546,309	\$207,397
	FY 2006	\$3,751,967	\$604,448
	FY 2007	\$1,664,104	\$224,769
	FY 2008	\$3,877,102	\$740,995

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPISTS

IC 25-23.5

ACCT. NO. 1000-102860-41150

844 IAC 10-2-2

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 2004	\$43,210
	FY 2005	\$334,457
	FY 2006	\$47,270
	FY 2007	\$352,808
	FY 2008	\$49,520

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24 ACCT. NO. 1000-102840-41100
852 IAC 1-10-1, 2; 857 IAC 1-4-1

REVENUE BASE: Licensing fees for optometrists.

RATE:	Examination/endorsement	\$200
	Biennial renewal (April 1 of even years)	\$100
	Inactive license renewal (biennial)	\$50
	IU renewal	\$34
	Late renewal penalty (up to 3 years)	\$50*
	Corporation application	\$25
	Corporation renewal (biennial)	\$20
	Reinstatement of inactive license	\$50
	Verification/duplicate	\$10
	Legend drug certificate issuance/renewal	\$20

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Optometry Board)

REVENUE:	FY 2004	\$145,231
	FY 2005	\$17,029
	FY 2006	\$143,445
	FY 2007	\$15,522
	FY 2008	\$179,088

DISTRIBUTION: General Fund

PHARMACISTS

IC 25-26; 35-48

ACCT. NO. 1000-102820-41100;

856 IAC 1-27-1; 2-3-9; 3-2-2

1000-210680-41100

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

RATE: Pharmacists

Examination	\$100
License by reciprocity/nonresident	\$100
Certificate	\$10
Renewal (biennial)	\$160*
Jurisprudence/practical re-examination	\$25
Intern, extern permit/renewal	\$10
Wall certificate	\$10
Pharm. tech. application biennial renewal	\$25
Late renewal penalty (up to three years)	\$50**

Pharmacies

New store permit	\$100
New store renewal (biennial)	\$200
Change of ownership/Location/Remodel	\$50
New store permit (out-of-state)	\$100
Compilation of pharmacy laws	\$10
Application to remodel	\$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
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*Includes an annual \$5 fee for the Impaired Pharmacist Fund.

**plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Indiana Board of Pharmacy)

REVENUE:	Pharmacy <u>Board</u>	Impaired <u>Pharmacists</u>
FY 2004	\$2,317,683	\$169,146
FY 2005	\$1,371,811	\$33,420
FY 2006	\$2,347,293	\$189,031
FY 2007	\$1,351,794	\$31,871
FY 2008	\$2,553,795	\$198,219

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27 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 2004	\$593,007
	FY 2005	\$200,658
	FY 2006	\$632,200
	FY 2007	\$184,084
	FY 2008	\$650,795

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANTS

IC 25-27.5

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
Late renewal penalty (up to 3 years)	\$50*

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Physician Assistants Committee)

REVENUE: FY 2004	\$11,980
FY 2005	\$18,080
FY 2006	\$40,630
FY 2007	\$25,420
FY 2008	\$62,896

DISTRIBUTION: General Fund

PLUMBERS

IC 25-28.5

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
Late renewal penalty (up to 3 years)	\$50*

*plus Recovery Fund surcharge

**plus renewal fee

Each licensee also pays a surcharge of \$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 2004	\$613,357
	FY 2005	\$89,105
	FY 2006	\$600,019
	FY 2007	\$101,786
	FY 2008	\$618,268

DISTRIBUTION: General Fund, Plumbers Recovery Fund

PODIATRISTS

IC 25-29 ACCT. NO. 1000-102860-41120
845 IAC 1-6-9

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 renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Podiatric Medicine)

REVENUE:	FY 2004	\$3,658
	FY 2005	\$36,160
	FY 2006	\$10,780
	FY 2007	\$32,668
	FY 2008	\$12,565

DISTRIBUTION: General Fund

PRIVATE INVESTIGATORS

IC 25-30

ACCT. NO. 1000-123030

REVENUE BASE: Licensing fees paid by private investigator and security guard firms.

RATE:	Issuance/renewal	\$150
	Employee identification card	\$5-10
	Restoration penalty (0-30 days)	\$50

ADMINISTRATION: Professional Licensing Agency
(Private Investigator and Security Guard Licensing Board)

REVENUE:	FY 2004	\$135,941
	FY 2005	\$162,722
	FY 2006	\$130,834
	FY 2007	\$145,094
	FY 2008	\$30,152

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33

ACCT. NO. 1000-102870-41100

868 IAC 1.1-12-1.5

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

RATE:	<u>Certificate to Practice Psychology</u>	
	Examination	\$100
	Biennial renewal/limited license renewal	\$100
	Late renewal penalty (up to 3 years)	\$50*
	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
<u>Additional Exam Time for ESL</u>	
Double time	\$100
Time and one-half	\$75
Extra one-half hour	\$50

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(State Psychologists Board)

REVENUE:	FY 2004	\$26,127
	FY 2005	\$170,035
	FY 2006	\$26,773
	FY 2007	\$170,635
	FY 2008	\$26,933

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1
876 IAC 3-2-7

ACCT. NO. 1000-123220

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
	Renewal	**\$160
	Trainee upgrade	\$25

Temporary permit	\$150
Verification/duplicate	\$10
Prelicensure issuance/renewal, schools & courses	\$500
Continuing education providers issuance/renewal	\$250
Late renewal penalty (up to 3 years)	\$50*

*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 2004	\$444,769
	FY 2005	\$134,668
	FY 2006	\$443,835
	FY 2007	\$116,558
	FY 2008	\$343,238

DISTRIBUTION: General Fund

REALTORS

IC 25-34.1

ACCT. NO. 1000-102980

REVENUE BASE: Licensing fee paid by realtors.

RATE: Issuance/renewal/reciprocity -- Salesperson	\$35+recovery
Issuance/renewal/reciprocity -- Broker	\$60+recovery
Issuance/renewal -- Corp. & LLC Partnership License	\$50
Professional registration	\$25
Professional renewal	\$20
Verification	\$10
Reassign salesperson or license	\$10
Reactivate inactive salesperson/license	\$10
Continuing education provider issuance/ renewal	\$50
Late renewal penalty (up to 3 years)	\$50*

*plus renewal fee

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.

ADMINISTRATION: Professional Licensing Agency
(Real Estate Commission)

REVENUE:	FY 2004	\$821,037
	FY 2005	\$1,013,665
	FY 2006	\$967,247
	FY 2007	\$1,132,035
	FY 2008	\$641,017

DISTRIBUTION: General Fund

RESPIRATORY CARE PRACTITIONERS

IC 25-34.5 ACCT. NO. 1000-102860-41140
844 IAC 11-2-1.1

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE:	Examination/Endorsement/Credentials	\$50
	Biennial Renewal	\$50
	Late Renewal Penalty (up to 3 years)	\$50*
	Temporary Permit, Examination/Endorsement	\$25
	Temporary Permit Renewal	\$10
	Student Permit	\$25
	Verification/Duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Respiratory Care Committee)

REVENUE:	FY 2004	\$34,493
	FY 2005	\$218,518
	FY 2006	\$43,879
	FY 2007	\$231,556
	FY 2008	\$33,580

DISTRIBUTION: General Fund

SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS

IC 25-35.6

ACCT. NO. 1000-104160-41100

880 IAC 1-1-5

REVENUE BASE: Licensing fees for speech-language pathologists and audiologists and speech-language pathology aides.

RATE: <u>Speech-Language Pathologists and Audiologists</u>	
Application/Issuance	\$150
Biennial renewal (Dec. 31 each odd year)	\$100
Late Renewal Penalty (up to 3 years)	\$50*
<u>Speech Language Pathology Aides</u>	
Application/Issuance	\$50
Renewal (annually Dec. 31)	\$25
Clinical Fellowship Year	\$50
Supervised Experience	\$50
Verification/Duplicate	\$10

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Speech-Language Pathology and Audiology Board)

REVENUE:	FY 2004	\$222,117
	FY 2005	\$34,645
	FY 2006	\$240,387
	FY 2007	\$50,350
	FY 2008	\$264,226

DISTRIBUTION: General Fund

**SOCIAL WORKERS, MARRIAGE AND FAMILY THERAPISTS,
MENTAL HEALTH COUNSELORS**

IC 25-23.6

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 renewal fee

ADMINISTRATION: Professional Licensing Agency
(Social Worker, Marriage and Family Therapist, and Mental Health
Counselor Board)

REVENUE: FY 2004	\$440,843
FY 2005	\$74,328
FY 2006	\$453,580
FY 2007	\$97,846
FY 2008	\$463,318

DISTRIBUTION: General Fund

VETERINARY MEDICAL EXAMINERS

IC 25-38.1 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:	<u>Veterinarians</u>	
	Examination/endorsement	\$150
	Application for NAVLE exam	\$150
	Biennial renewal (Oct. 15 odd years)	\$100
	Late renewal penalty	\$50*
	Corporation application	\$25
	<u>Registered Veterinary Technicians</u>	
	Application	\$30
	Application for National Exam	\$45
	Biennial Renewal	\$15
	Late Renewal Penalty	\$50*
	Verification/Duplicate	\$10
	Statute and Rules	\$2.75

*plus renewal fee

ADMINISTRATION: Professional Licensing Agency
(Board of Veterinary Medical Examiners)

REVENUE:	FY 2004	\$242,960
	FY 2005	\$34,786
	FY 2006	\$253,437
	FY 2007	\$30,014
	FY 2008	\$251,480

DISTRIBUTION: General Fund

PROFESSIONAL STANDARDS BOARD

TEACHER LICENSING

IC 20-28-2

ACCT. NO.6470-141800 (effective 2007)

515 IAC 1-2-19

6000-141800 (prior to 2007)

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 2004	\$1,079,704
FY 2005	\$1,018,854
FY 2006	\$1,080,976
FY 2007	\$1,055,085
FY 2008	\$1,018,150

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: Included with Aircraft Dealers

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 2004	\$75,120
	FY 2005	\$100,483
	FY 2006	\$76,852
	FY 2007	\$74,770
	FY 2008	\$86,992

*Annual revenue amount includes both aircraft dealer registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16

ACCT. NO. 1000-100900-41110

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

REVENUE: FY 2004	\$43,800
FY 2005	\$51,456
FY 2006	\$35,400
FY 2007	\$42,450
FY 2008	\$39,600

DISTRIBUTION: General Fund

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 3010-109420-49170

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 2004	\$86,453,951
FY 2005	\$95,593,588
FY 2006	\$88,147,395
FY 2007	\$87,799,898
FY 2008	\$89,921,029

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:

Emergency temporary application.	\$100
Temporary application.	\$100
Permanent application.	\$100
Reinstatement of common or contract intrastate authority.	\$50
Interstate commerce certificate of authority not requiring a hearing.	\$25
Name change.	\$25
Publication or republication fee when public hearing is required.	\$80
Petition to alter or change a common carrier certificate or contract carrier permit.	\$50
Public hearing for abandonment of service.	\$50
Permission to deviate from tariff publishing regulations.	\$15
Petition for rehearing of an application for a common carrier certificate.	\$25
Broker's License (IC 8-2.1-18-26).	\$100

ADMINISTRATION: Department of State Revenue,
Special Tax Division

REVENUE:	FY 2004	\$2,128,231
	FY 2005	\$2,296,740
	FY 2006	\$2,367,606
	FY 2007*	\$246,400
	FY 2008	\$2,584,484

*The reduced revenue is due to a cancellation of a federal program. Fee collection will resume in FY 2008.

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF THE STATE

ADMINISTRATION

IC 33-42; 25-11
9-30-2-8

ACCT. NO. 1000-100400-42160,
42130, 42120, 42140

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.

Process Serving Fees - Fee of \$5 to \$10 is collected each time a process is served on the Secretary of State. Fee may be recovered by the prevailing party in the proceeding.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2004	\$114,880
	FY 2005	\$107,435
	FY 2006	\$111,605
	FY 2007	\$164,324
	FY 2008	\$198,129

DISTRIBUTION: General Fund

CORPORATIONS

IC 15-12-1-48; 23-1-18; ACCT. NO. 1000-100400-41100,
23-16-12-4; 23-17-29-3; 41120, 414200
23-18-12-3

REVENUE BASE AND RATES:	<u>Fee</u>
<u>Agricultural Cooperatives</u>	
To file articles of incorporation, issuing membership certificates, but no stock	\$5
To issue capital stock	\$5 for first \$5,000 +\$0.01 for each addl. \$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 (Foreign corps)	\$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

*P.L. 60-1007, effective April 25, 2007, provided that these noted fees would be reduced to \$75.00 if filed by electronic means.

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 for 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, including 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 additional fee in connection with particular filings)	\$30

Not-For-Profit Corporation 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/\$20 online
(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

*P.L. 60-2007, effective April 25, 2007, provided that these noted fees would be reduced to \$75.00 if filed by electronic means.

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.

Copy Fees for Filed Document

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
(3) Certified copies	\$15 + \$1/page

ADMINISTRATION: Secretary of State

REVENUE:	FY 2004	\$5,298,286
	FY 2005	\$5,417,792
	FY 2006	\$6,847,060
	FY 2007	\$7,111,295
	FY 2008	\$6,418,584

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 2004	\$5,041
	FY 2005	\$8,540
	FY 2006	\$31,784
	FY 2007	\$19,207
	FY 2008	\$54,445

DISTRIBUTION: Campaign Finance Enforcement Fund

SECURITIES

IC 23-2-2.5, 23-2-4	ACCT. NO. 1000-100400-41110;
23-19-4	1000-105190-41100;
	6810-104000-42100,
	42060

REVENUE BASE: The Securities Division of the Secretary of State's Office assesses fees for filings required to be submitted by franchises, loan brokers, retirement homes, security broker-dealers, security investment advisors, and security agents.

RATE:

Franchise Regulation

Application fee	\$500
Renewal fee	\$250
Post-effective amendment filing fee	\$0

Loan Broker

Application fees	\$400
Renewal fee	\$400
Ultimate equitable owner	\$200
Principal manager	\$200
Originator	\$100

(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
Late fee	\$25 +\$2/addl month

Securities Regulation – There is no filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

	<u>Registration</u>	<u>Renewal</u>
Broker-dealers	\$250	\$125
Investment advisor	\$100	\$50
Agent	\$25	\$25

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 2004	\$5,534,546
	FY 2005	\$5,900,977
	FY 2006	\$6,397,535
	FY 2007	\$6,413,871
	FY 2008	\$6,928,516

DISTRIBUTION: General Fund; Retirement Home
Guaranty Fund; Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1

ACCT. NO. 1000-100400-42150

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files.

ADMINISTRATION: Secretary of State

RATE:	1-2 pages	\$4
	3 or more pages	\$8
	searches	\$5

REVENUE:	FY 2004	\$286,638
	FY 2005	\$210,440
	FY 2006	\$203,259
	FY 2007	\$166,852
	FY 2008	\$137,881

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT
IC 16-33-4 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 are available for preventive maintenance and repair and rehabilitation of buildings of the home.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 2004	\$94,644
	FY 2005	\$135,850
	FY 2006	\$148,914
	FY 2007	\$149,580
	FY 2008	\$156,514

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 the Accident Report Account for any reasonable purpose related to accident prevention or the keeping of records, if the report is provided by the State Police, 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 2004	\$102,039
	FY 2005	\$90,268
	FY 2006	\$90,445
	FY 2007	\$39,012
	FY 2008	\$29,805

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

FIREARMS

IC 35-47-2

ACCT. NO. 1000-101000-41000

REVENUE BASE:

	<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
Duplicate (Effective 7/1/06)	\$20	\$20

A qualified license is issued for hunting and target practice; unlimited licenses are issued for protection of life and property. Retail handgun dealer 2-year license is \$20.

ADMINISTRATION: State Police

REVENUE:	FY 2004	\$1,024,988
	FY 2005	\$1,003,256
	FY 2006	\$1,246,536
	FY 2007	\$3,792,335
	FY 2008	\$4,032,732

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 by credit card; \$7 by mail; and \$7 for most state agencies requesting a limited criminal history check.

ADMINISTRATION: State Police

REVENUE:	FY 2004	\$1,400,924
	FY 2005	\$1,608,252
	FY 2006	\$2,171,789
	FY 2007	\$2,363,010
	FY 2008	\$2,664,595

DISTRIBUTION: General Fund; Indiana Office of Technology 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 \$32.25 charge. If done locally and sent to the State Police, locals may assess a fingerprinting fee. Of the \$32.25, \$17.25 goes to the FBI and \$15 goes to the state General Fund.

REVENUE:	FY 2004	\$359,634
	FY 2005	\$300,283
	FY 2006	\$602,524
	FY 2007	\$781,721
	FY 2008	\$1,038,855

DISTRIBUTION: General Fund

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 4000-102330-41040

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 |
| 4. Annual permit for ocean-going container--Total
gross weight may not exceed 90,000 lbs. | \$800 |

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 2004	\$10,942,266
	FY 2005	\$12,090,416
	FY 2006	\$12,895,894
	FY 2007	\$10,907,291
	FY 2008	\$15,475,107

DISTRIBUTION: State Highway Fund

TREASURER OF THE STATE

INTEREST ON SURPLUS STATE FUNDS

IC 5-13-10

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 2004	\$21,343,304
FY 2005	\$29,875,258
FY 2006	\$68,504,213
FY 2007	\$119,556,713
FY 2008	\$125,343,331

DISTRIBUTION: General Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6

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 2004	\$10,594,088
FY 2005	\$11,668,201
FY 2006	\$11,829,482
FY 2007	\$12,263,258
FY 2008	\$15,509,831

DISTRIBUTION: Public Utility Fund

VETERANS' HOME

VETERANS' HOME RESIDENT PAYMENTS

IC 10-17-9

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, new construction, 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 2004	\$8,895,888
	FY 2005	\$9,658,291
	FY 2006	\$10,055,364
	FY 2007	\$9,751,007
	FY 2008	\$10,977,541

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 2004	\$105,290	\$36,490
FY 2005	\$110,010	\$36,470
FY 2006	\$110,340	\$37,820
FY 2007	\$117,140	\$39,380
FY 2008	\$35,685	\$35,685

DISTRIBUTION: 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 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
FY 2007	\$6,016,506	\$3,891,826	\$4,678,713
FY 2008	\$2,591,712	\$4,120,959	\$2,957,066

*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 2004	\$56,250
	FY 2005	\$48,250
	FY 2006	\$43,250
	FY 2007	\$40,500
	FY 2008	\$29,500

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 2004	\$5,181,234
	FY 2005	\$5,669,897
	FY 2006	\$7,563,981
	FY 2007	\$7,802,355
	FY 2008	\$7,743,275

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:

	<u>Tax Revenue</u>	<u>Interest Earned</u>	<u>Benefit Payouts</u>
FY 2004*	\$439,039,009	\$50,911,727	\$741,140,402
FY 2005*	\$569,435,164	\$33,907,722	\$692,816,422
FY 2006*	\$629,713,328	\$26,946,455	\$671,282,894
FY 2007*	\$585,015,506	\$23,502,466	\$736,752,152
FY 2008*	\$565,005,667	\$17,057,148	\$785,806,367

	<u>Administrative Expenses</u>	<u>Ending Balance*</u>
FY 2004*		\$692,432,188
FY 2005*		\$610,468,483
FY 2006*	\$12,156,564	\$583,688,808
FY 2007*	\$12,722,790	\$442,758,838
FY 2008*	\$15,170,115	\$223,845,171

Source: 2006-2008 information is taken from monthly reports to Unemployment Insurance Board. Figures may differ from Auditor of State data.

*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 20-49

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.
- 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>2004</u>	<u>2005</u>	<u>2006</u>
Fines & Forfeitures	\$7,061,656	\$5,297,465	\$6,335,485
Abandoned Property	0*	0*	0*
Unclaimed Funds	0*	0*	0*
Escheated Estates	<u>57,631</u>	<u>448,431</u>	<u>109,830</u>
Total Revenue Coll.	\$7,119,287	5,745,896	6,445,315
Loan Repayment	<u>138,683,470</u>	<u>28,786,017</u>	<u>33,495,972</u>
Total Collections	<u>\$145,802,757</u>	<u>\$34,531,913</u>	<u>\$39,941,287</u>

	<u>2007</u>	<u>2008</u>
Fines & Forfeitures	\$6,240,202	\$6,350,821
Abandoned Property	0*	0
Unclaimed Funds	0*	0
Escheated Estates	<u>(109,830)*</u>	<u>0*</u>
Total Revenue Coll.	6,130,372	6,350,821
Loan Repayment	<u>37,868,638</u>	<u>37,082,899</u>
Total Collections	<u>\$43,999,010</u>	<u>\$43,433,720</u>

*The Abandoned Property revenue was transferred to the state General Fund for FY 2004-2007. There were no unclaimed funds deposited for FY 2004-2007. The Escheated Estates revenue for FY 2006 was to be deposited in the General Fund.

Source: Auditor of State

	<u>Unobligated Reserves</u>	<u>Total Fund Equity</u>	<u>Year-End Percentage</u>
FY 2004	\$49,477,931	\$505,395,376	9.8%
FY 2005	\$32,742,307	\$511,411,272	6.4%
FY 2006	\$14,550,103	\$517,586,586	2.8%
FY 2007	\$15,436,562	\$523,716,958	2.9%
FY 2008	\$34,261,241	\$530,067,779	6.5%

Source: Treasurer of State

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
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%)
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, and Street Fund

A. State Highway Fund
Funds must be appropriated.

B. Local Road and 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
4. Any local costs required to undertake a recreational or reservoir road project

STATE OF INDIANA
 DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
 JULY 1, 2007, TO JUNE 30, 2008

Gross Receipts:	
Motor Fuel Tax	\$305,356,765
Special Fuel	164,653,277
Motor Carrier Surtax & Highway User Fee	60,172,157
Trip Permit Fee	103,338
Motor Carrier Fund Surplus	1,289,752
Vehicle License, Title & Driver's License Fees	132,515,860
International Registration Plan Revenue	91,492,332
Reinstatement Fees & Driver Court Fees	633,757
Defensive Driver School	529,725
MVH Fund's Share of Abandoned Vehicle Fund	866,839
MVH Fund's Share of Odometer Fund	232,312
Bureau of Motor Vehicles Misc Receipts	270,190
MVH Fund's Share of State Court Cost	3,615,404
State Police Misc Receipts & MCSAP - Federal	180,664
State Police Sale of Personal Property	1,908
Traffic Safety - Federal	12,247,848
Traffic Safety Miscellaneous Receipts	1,226,036
Miscellaneous Receipts	41,978
Total Gross Receipts	775,430,143

Less:	Gas Tax Refunds	(254,629)
	Special Fuel Refunds	<u>49,154,624</u>
	Net Receipts	726,530,148

Fund Expenses:		
State Police:		
	Administrative	128,426,902
	Pension	9,699,335
	Supplemental Pension	3,884,512
	Benefits	3,329,840
	Enforcement Aid	60,200
	Forensic & Health Science Laboratory	<u>9,650,482</u>
	Gross State Police Expense	155,051,270

Less:	General Fund Reimbursement	53,068,107
	Motor Carrier Fund Reimbursement	4,304,548
	Toll Road Reimbursement	6,148,624
	Gaming Commission Reimbursement	33,371
	Grant Reimbursements	3,630,473
	Misc Reimbursements	<u>1,365,300</u>
	Net State Police Expense	86,500,848

Other Fund Expenses	
Bureau of Motor Vehicles	50,031,211
Dept. of Revenue - Motor Fuel Tax Division	11,353,182
Traffic Safety	15,563,020
Traffic Safety Education	265,166
Highway Safety Plan	317,928
Audit Expense	<u>300,150</u>
Total Other Fund Expenses	77,830,657

Total Net Fund Expenses 164,331,505

Amount Available for Distribution (net receipts less total net fund expenses) 562,198,643

Adjustments to Amount Available for Distribution:

County Engineer Distribution Per IC 8-17-5-8 & 11.1	(743,335)
LTAP Budget Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(1,829,212)
Covered Bridge Distribution Per IC 8-14-1-10	(142,450)
Access Road Construction Per IC 8-23-5-7	(1,072,826)
Counties Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	21,034,107
Cities & Towns Share of 3 Cent Gas Tax Increase IC 6-6-1.1-801.5(c)	<u>9,859,786</u>

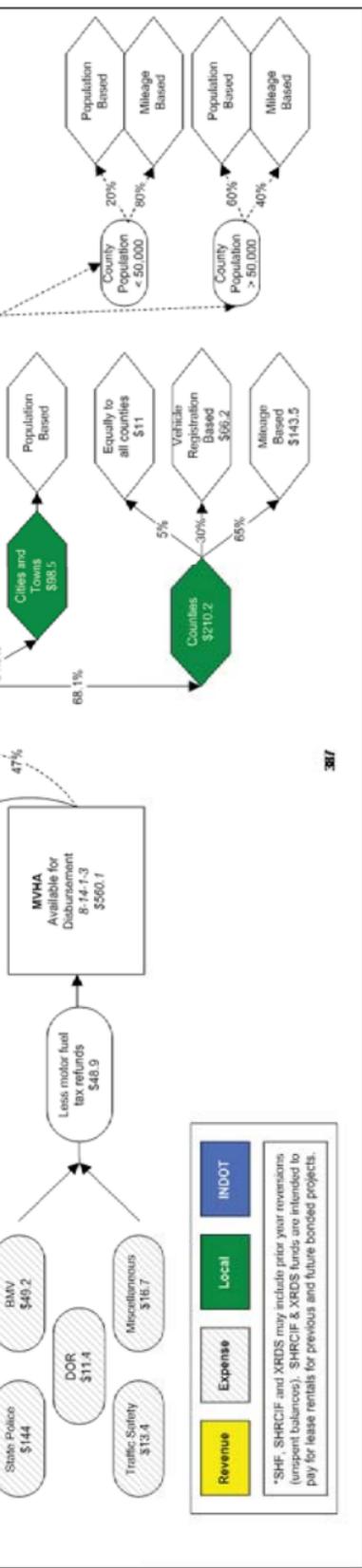
Total Adjustments 27,106,070

Net Distributions:

Indiana Department of Transportation	297,902,590
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Counties	198,158,936
Cities and Towns	<u>93,243,187</u>
Net Amount Distributed	<u>\$589,304,713</u>

This flowchart is used with permission from INDOT.



SOURCES OF PRIMARY HIGHWAY SYSTEM - SPECIAL ACCOUNT (STATE SHARE - 55%)

Sources	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Acct. #
Motor Fuel Taxes	\$59,009,299	\$58,695,369	\$57,770,310	\$57,593,685	\$55,763,054	6250-109470-404000
Special Fuel Tax	27,420,075	29,269,480	29,653,470	29,614,430	30,001,335	6250-109700-404200
License Fees	<u>10,495,776</u>	<u>10,521,531</u>	<u>10,048,780</u>	<u>10,088,741</u>	<u>10,338,676</u>	6250-140100-412100
Total Uses	\$96,925,150	\$98,486,380	\$97,472,560	\$97,296,856	\$96,103,065	

SOURCES OF HIGHWAY, ROAD AND STREET FUND (LOCAL SHARE - 45%)

Sources	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Acct. #
Motor Fuel Taxes	\$48,299,731	\$48,299,731	\$42,277,072	\$47,141,034	\$45,642,582	6250-109470-404400
Special Fuel Tax	22,434,335	23,908,487	24,263,286	24,229,654	24,546,320	6250-109470-404300
License Fees	<u>8,587,452</u>	<u>8,608,289</u>	<u>8,213,532</u>	<u>8,234,457</u>	<u>8,439,071</u>	6250-130100-412100
Total Uses	\$79,321,518	\$80,816,507	\$74,753,890	\$79,605,145	78,627,973	

GRAND TOTAL \$176,246,668 \$179,302,887 \$172,226,450 \$176,902,001 \$174,731,038

MAJOR MOVES CONSTRUCTION FUND

IC 8-14-14

ACCT. NO. 4260-141420, 141440

REVENUE BASE: A one-time lease payment for operation of the Indiana Toll Road less costs was deposited into the Major Moves Construction Fund in FY 2007. The Next Generation Trust Fund transfers interest earned to the Major Moves Construction Fund every five years. Other potential revenue sources include appropriations to the Fund; gifts, grants, loans, bond proceeds, and other money received; future leases of tollways or toll roads, payments made by operators to the Indiana Finance Authority; and interest, premiums, or other earnings.

ADMINISTRATION: INDOT

DISTRIBUTION: Money in the Fund may be used to pay any obligation incurred by the Indiana Finance Authority, INDOT, or an operator in connection with the execution and performance of public-private agreements for tollways or toll roads, for lease payments to the Indiana Finance Authority; and to fund projects in INDOT's transportation plan. Money in the fund may not be used in connection with a public-private agreement concerning a passenger or freight railroad system.

Upon execution of the lease of the Indiana Toll Road several statutory distributions to local units and for certain purposes were triggered, including:

Counties, cities, and towns using the Motor Vehicle Highway Account formula (in 2 payments)	\$150 M
Northwest Indiana Regional Development Authority	40 M
Northwest Indiana Regional Development Authority (distributed over 8 years)	80 M
Toll Road Counties	200 M
Porter and Lake Counties	40 M
State Highway Fund	179 M
Public Employees Retirement	0.6 M

MAJOR MOVES CONSTRUCTION FUND
(Millions of Dollars)

Resources:	<u>FY 2008</u>
Working Balance at 7/1/07	\$2,626.8
Current Year Resources:	
Interest*	87.0
Total Current Year Resources	87.0
Total Resources	<u>\$2,713.8</u>
Uses - Appropriations, Expenditures, and Reversions:	
Appropriations:	
Statutory Distributions to Local Units	85.0
Statutory Transfer to INDOT	<u>100.0</u>
Total Appropriations:	185.0
Other Expenditures and Transfers:	
Transfer to Toll Freeze Escrow Account	60.0
Financial Consulting	<u>0.6</u>
Total Other Expenditures and Transfers:	60.6
Reversions:	0.0
Total Net Uses:	<u>\$245.6</u>
Fund Balance at 6/30/08:	\$2,468.2

*Does not include interest earned but not paid.

NEXT GENERATION TRUST FUND

IC 8-14-15

ACCT. NO. 4270-141430

REVENUE BASE: The Next Generation Trust Fund was established in FY 2007 with the transfer of \$500 M from the proceeds of the lease of the Indiana Toll Road. The income that accrues from investment of the money in the Fund is deposited in the Fund.

ADMINISTRATION: The Treasurer of State is the trustee of the Trust Fund.

DISTRIBUTION: The Treasurer of State transfers all accrued interest in the Next Generation Trust Fund to the Major Moves Construction Fund on March 15, 2011, and on March 15 every five years thereafter.

NEXT GENERATION TRUST FUND (Millions of Dollars)

	<u>FY 2008</u>
Resources:	
Working Balance at 7/1/07	\$510.8
Current Year Resources:	
Interest	<u>12.3</u>
Total Current Year Resources	12.3
Total Resources	<u>\$523.1</u>

BUDGET FOR FY 2009

<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	\$42,985,759				\$42,985,759
Judicial	137,504,873	27,519,296	312,765		165,336,934
Executive	23,293,759	8,357,093	2,474,749		34,125,601
Financial Management	157,096,804	15,092,800			172,189,604
Tax Administration	63,162,471	49,902,146			113,064,617
Administration	35,561,481	3,910,575			39,472,056
Other	3,392,005	40,453	4,179,977		7,612,435
Total Operating	\$462,997,152	\$104,822,363	\$6,967,491		\$574,787,006
Total Construction	84,187,381	1,984,743			96,172,124
Total General Government	\$547,184,533	\$116,807,106	\$6,967,491		\$670,959,130

BUDGET FOR FY 2009

<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	\$208,025,417	\$5,662,603	\$ 380,000		\$214,068,020
Dept. of Correction Ombudsman	149,191				149,191
Correctional Facilities	427,279,297	42,477,746			469,757,043
State Police	57,806,376	102,733,787	10,395,068		170,935,231
Adjutant General	15,081,283	500	28,650,429		43,732,212
Criminal Justice Institute	5,143,722	16,112,739	15,081,197	-	36,337,658
Department of Gaming Research	0				-
Law Enforcement Training	2,190,935	2,220,046			4,410,981
NW IN Law Enforcement Training					
Acad	150,000				150,000
Coroner's Training Board		400,000			400,000
Regulatory and Licensing	25,034,411	320,661,122	50,925,572		396,621,105
Total Operating	\$740,860,632	\$490,268,543	\$105,432,266		\$1,336,561,441
Total Construction	55,822,690	18,978,500			74,801,190
Total Public Safety	\$796,683,322	\$509,247,043	\$105,432,266		\$1,411,362,631

BUDGET FOR FY 2009

<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	\$58,181,271	\$78,725,602	\$11,592,569		\$148,499,442
Other Natural Resources	2,968,828				2,968,828
Environmental Management	31,325,083	91,867,835	28,315,275		151,508,193
Other Environmental Management	451,295				451,295
Total Operating	\$92,926,477	\$170,593,437	\$39,907,844		\$303,427,758
Total Construction	40,335,727	2,225,000			42,560,727
Total Conservation & Environment	\$133,262,204	\$172,818,437	\$39,907,844		\$345,988,485

BUDGET FOR FY 2009

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
ECONOMIC DEVELOPMENT					
Agriculture Totals	\$3,285,449	\$6,868,152			\$10,153,601
Lt. Governor Totals	7,147,362	3,603,480	44,871,313		55,622,155
Econ. Development Corp. Adm.	7,908,790	479,629	1,684,172		10,072,591
Economic Development Funds	80,018,281	3,333,032			83,351,313
Econ Dev Organizations	3,362,500	147,600			3,510,100
Workforce Dev Administration	1,937,230	230,600	73,452,966		75,620,796
Employment Services			644,000,000		644,000,000
Vocational and Technical Ed Totals			106,577,759		106,577,759
Econ Dev Budget Agency	5,500,000				5,500,000
I-Light Fiber Optic System	109,159,612	\$14,662,493	\$870,586,210		\$994,408,315
Total Operating	1,000,000	5,000,000			6,000,000
Total Construction					
Total Economic Development	\$110,159,612	\$19,662,493	\$870,586,210		\$1,000,408,315

BUDGET FOR FY 2009

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
TRANSPORTATION					
Intermodal Operations		\$51,858,001	\$13,102,404	\$650,000	\$65,610,405
Highway Operations		1,290,047,295	689,400,000		1,979,447,295
Local Distributions		421,983,110	180,000,000		601,983,110
Total Operating		\$1,763,888,406	\$882,502,404	\$650,000	\$2,647,040,810
Total Construction	1,825,000				1,825,000
Total Transportation		\$1,763,888,406	\$882,502,404	\$650,000	\$2,648,865,810

BUDGET FOR FY 2009

<u>Function</u>	<u>General Fund</u>	<u>Dedicated Fund</u>	<u>Federal Fund</u>	<u>Local Fund</u>	<u>Total</u>
HEALTH, FAMILY & SOCIAL SERVICES & VETERANS' AFFAIRS					
Mental Health and Addiction Svcs	257,417,029	\$21,575,669	\$103,428,287		\$382,420,985
Division of Family Resources	166,412,254	1,218,596	386,232,600		553,863,450
Public Health	65,520,356	83,029,833	204,826,365		353,376,554
Family Social Service Admin.	25,253,777		9,820,913		35,074,690
Ofc of Medicaid Policy & Planning	1,663,666,499	234,663,603	4,118,936,846		6,017,266,948
Family and Children Services	187,583,667	403,362,761	244,691,333		835,637,761
Aging & Rehabilitative Svcs.	220,972,516	26,435,167	195,860,532	267,698	443,535,913
Other Health	31,854,246	22,900,000	441,921		55,196,167
IN Protection & Advocacy Svcs			2,350,444		2,350,444
Gov. Council for Devel. Disabilities			1,533,090		1,533,090
Veterans Affairs	1,221,681	24,000	101,999		1,347,680
Total Operating	2,619,902,025	\$793,209,629	\$5,268,224,330	\$267,698	\$8,681,603,682
Total Construction	12,233,471	1,270,313			13,503,784
Total Health, Family Social Services & Veterans' Affairs	\$2,632,135,496	\$794,479,942	\$5,268,224,330	\$267,698	\$8,695,107,466

BUDGET FOR FY 2009

<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	575,815,134	\$324,899	\$611,187		\$576,751,220
Purdue University	401,650,907	8,535,175	766,619		410,952,701
Indiana State University	87,385,900				87,385,900
Univ. of Southern Indiana	51,960,770	700,056			52,660,826
Ball State University	149,897,236	264,694			150,161,930
Vincennes University	45,667,734				45,667,734
IVTC	193,087,574				193,087,574
IN Higher Ed Telecomm System	4,972,024				4,972,024
Medical Education Board	2,340,683				2,340,683
Comm. for Higher Education	2,209,406				2,209,406
Budget Agency	3,419,520	420,088			3,839,608
A.D.D.L. Lease Payments (DOA)	7,589,673				7,589,673
Student Assistance Comm.	249,155,438	100,000	3,923,209		253,178,647
Total Operating	\$1,775,151,999	\$10,344,912	\$5,301,015		\$1,790,797,926
Total Construction	72,413,477				72,413,477
Total Higher Education	\$1,847,565,476	\$10,344,912	\$5,301,015		\$1,863,211,403

BUDGET FOR FY 2009

<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.	\$3,240,164,157	\$1,842,918,834	\$796,233,072	\$406,273	\$5,879,722,336
Other Education	11,394,423	4,585,996	4,157,797		20,138,216
Total Education	\$3,251,558,580	\$1,847,504,830	\$800,390,869	\$406,273	\$5,899,860,552
Total Education (K-12+ Higher Ed.)	\$5,099,124,056	\$1,857,849,742	\$805,691,884	\$406,273	\$7,763,071,955
MISCELLANEOUS					
Distributions	8,242,640	2,717,087,131		1,321,640	2,726,651,411
Total Miscellaneous	\$8,242,640	\$2,717,087,131		\$1,321,640	\$2,726,651,411
STATE TOTALS					
Total Operating	\$9,060,799,117	\$7,912,381,744	\$7,979,312,429	\$2,645,611	\$24,955,138,901
Total Construction	267,817,746	39,458,556			307,276,302
GRAND TOTAL	\$9,328,616,863	\$7,951,840,300	\$7,979,312,429	\$2,645,611	\$25,262,415,203

**GENERAL FUND and PROPERTY TAX RELIEF FUND
COMBINED STATEMENT OF
ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

	<u>FY 2008</u>
Resources:	
Working Balance at 7/1/07	\$537.2
Current Year Resources:	
Forecast Revenue	12,930.6
DSH	65.2
Quality Assessment Fee	19.7
Miscellaneous Revenue ⁽¹⁾	35.9
Enrolled Acts – 2008 (excluding HEA 1001)	--
Transfer From Medicaid Reserve	30.0
HEA 1001 – 2008 – Revenues	<u>151.6</u>
Total Current Year Resources	<u>\$13,233.0</u>
Total Resources:	<u>13,770.2</u>
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations:	
Budgeted Appropriations (excluding HEA 1001) ⁽²⁾	\$13,001.9
Adjustments to Appropriations ⁽³⁾	(0.6)
Enrolled Acts – 2008 (excluding HEA 1001)	<u>--</u>
Total Appropriations	<u>\$13,001.3</u>
Other Expenditures and Transfers:	
PTRC and Homestead Credit Adjustments	(38.0)
Accelerated Reversal of Payment Delays ⁽²⁾	95.7
Local Option Income Tax Distributions	11.8
Transfer to State Tuition Reserve	33.4
Transfer to State Tuition Reserve (per HEA 1001–2008)	50.0
Judgments and Settlements	6.6
HEA 1001-2008 Expenditures	<u>149.7</u>
Total Appropriations and Expenditures:	<u>\$13,310.5</u>
Reversions:	(132.8)
Total Net Uses:	<u>\$13,177.7</u>

General Fund Reserve Balance at 6/30/08	<u>592.5</u>
Reserved Balances:	
Medicaid Reserve	57.6
Tuition Reserve	400.0
Rainy Day Fund ⁽⁴⁾	<u>363.0</u>
Total Combined Balances	<u>\$1,413.1</u>
 Payment Delay Liability	 (31.1)
 Total Combined Balanced Net of Payment Delay Liability	 1,382.0
 Combined Balance as a Percent of Operating Revenue	 10.5%

Totals may not add due to rounding.

**STATEMENT OF UNAPPROPRIATED RESERVE
STATE GENERAL FUND
(Millions of Dollars)**

	<u>FY 2008</u>
Resources:	
Working Balance at 7/1/07	\$537.2
Current Year Resources:	
Forecast Revenue	9,316.0
DSH	65.2
Quality Assessment Fee	19.7
Miscellaneous Revenue ⁽¹⁾	35.9
Enrolled Acts – 2008 (excluding HEA 1001)	--
Transfer from Medicaid Reserve	30.0
HEA 1001 Revenues	<u>151.6</u>
Total Current Year Resources	<u>\$9,618.4</u>
Total Resources:	<u>\$10,155.6</u>
Uses: Appropriations, Expenditures, and Reversions:	
Appropriations	
Budgeted Appropriations ⁽²⁾ (excluding HEA 1001)	8,971.8
Adjustments to Appropriations ⁽³⁾	37.1
Enrolled Acts – 2008 (excluding HEA 1001)	--
HEA 1001 Appropriations	<u>149.7</u>
Total Appropriations	<u>\$9,158.6</u>
Other Expenditures and Transfers:	
Property Tax Replacement Fund Transfer	462.0
Local Option Income Tax Distribution	11.8
Transfer to State Tuition Reserve	18.6
Transfer to State Tuition Reserve (per HEA 1001-2008)	27.9
Judgments and Settlements	<u>6.6</u>
Total Appropriations and Expenditures:	<u>\$9,685.5</u>
Reversions:	(122.4)
Total Net Uses:	<u>\$9,563.1</u>
Working Balance at 6/30/08	\$592.5

Totals may not add due to rounding.

**SOURCES AND USES
PROPERTY TAX REPLACEMENT FUND
(Millions)**

	<u>FY 2008</u>
SOURCES	
Revenue	
Total Forecast Revenue	<u>\$3,614.6</u>
Total Revenue	3,614.6
Transfers	
General Fund Transfer	<u>462.0</u>
Total Transfers	462.0
TOTAL SOURCES	<u>\$4,076.6</u>
USES	
Tuition Support Appropriation	1,719.4
Transfer to State Tuition Reserve	14.8
Transfer to State Tuition Reserve (per HEA 1001-2008)	22.1
Property Tax Replacement Distribution	2,142.4
PTRC and Homestead Credit Adjustments	(38.0)
Accelerated Reversal of Payment Delays ⁽¹⁾	95.7
Riverboat Wagering Tax Distribution	130.6
Reversions	<u>(10.4)</u>
TOTAL USES	<u>\$4,076.6</u>
Ending Balance at June 30	0.0

Totals may not add due to rounding.

**COUNTER-CYCLICAL REVENUE
AND
ECONOMIC STABILIZATION FUND BALANCE
IC 4-10-18
(Millions of Dollars)**

	<u>FY 2008</u>
Resources:	
Fund Balance 7/1/07	\$ 344.2
Interest Earned FY 2008	17.7
Repayment of Loans	<u>1.1</u>
Total Resources:	<u>363.0</u>
Uses:	
New Loans	<u>0.0</u>
Fund Balance at 6/30/08	\$363.0
Maximum Fund Balance⁽⁵⁾	<u>\$667.3</u>

Totals may not add due to rounding.

Footnotes

⁽¹⁾ Miscellaneous revenue includes a one-time recapture of \$14.6 M from United Airlines as well as Marion County Juvenile Arrearage dollars (\$21.3 M in FY 2008 and \$15.0 M in FY 2009)

⁽²⁾ Budgeted appropriations include repayment of payment delays of \$145.1 M in FY 2008 and \$136.6 M in FY 2009.

⁽³⁾ Adjustments to Appropriations:

FY 2009 Capital appropriations expended in FY 2008	\$ (2.4)
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Augmentations:

Voting System Technology Oversight Prog	\$ 0.1
Supreme Court	4.2
State Police	5.6
Inheritance Tax Replacement	0.1
Indiana Veterans Home	1.2
Individual Assistance	8.0
Teachers Retirement Pension Fund	2.3
Alcohol and Beverage Gallonage Tax	0.2
Cigarette Tax	<u>12.8</u>
	\$34.5

Adjustments to Auditor	0.2
Riverboat Wagering Tax Reversions	\$ (37.7)

⁽⁴⁾ Net of Outstanding Loans:

Duneland School Corporation	\$ 6.5
City of East Chicago	2.6
School City of East Chicago	1.5
Porter County	1.2
East Chicago Public Library	0.3
Beech Grove School Corporation	0.1
City of Beech Grove	0.1
Kokomo Center School Corp	2.8
Howard County	<u>0.8</u>

⁽⁵⁾ Interest has been forecasted to the General Fund per the December 13, 2007, Revenue Forecast. Interest will accrue to the State Tuition Reserve Fund for FY 2009.

⁽⁶⁾ The maximum allowable fund balance equals 7% of fiscal year General Fund (excluding Property Tax Replacement Fund) revenues.

**BUILD INDIANA FUND
FY 2008
(Millions)**

Resources:

Fund balance at 7/1/07	\$ 28.6
Lottery Surplus Account*	164.0
Riverboat Wagering Tax	80.4
Pari-mutuel Tax	1.5
Charity Gaming Surplus	4.0
Interest	<u>0.0</u>

Total Resources: **\$278.6**

Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
DNR	0.4
IDFA	5.0
Technology/Other	<u>5.0</u>

Total Uses **\$246.7**

Balance at 6/30/08 \$ 31.9

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.

NOTE: Due to rounding, Resources do not sum exactly to Total Resources.